

Bill No. 78 of 1954

A BILL TO AMEND THE MINERAL TAXATION ACT,
1947

NOTE

This Bill amends *The Mineral Taxation Act, 1947*, being chapter 10 of the Statutes of Alberta, 1947.

In the assessment of tax on producing areas where the principal mineral is petroleum or natural gas the value of a tract is determined on the basis of the production from it during the preceding calendar year. It is felt that provision should be made to apply where production from a pool is on the basis of unit operations and for this purpose a new section numbered 9a is added.

Section 12 provides for an appeal from an assessment by the Deputy Minister or by an owner who appears on the assessment roll. In some instances an appeal is made claiming that the wrong person is named as the owner of a tract on the roll. Additional provisions are added to this section so that when such an appeal arises the person whose name it is claimed should have appeared is given notice and sufficient information so that he may be in a similar position to appeal as if his name had originally appeared on the roll.

This Bill comes into force upon assent.

J. W. RYAN,
Acting Legislative Counsel.

(This note does not form any part of the Bill but is offered in explanation of its provisions.)

BILL

No. 78 of 1954

An Act to amend The Mineral Taxation Act, 1947

(Assented to _____, 1954)

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Alberta, enacts as follows:

1. *The Mineral Taxation Act, 1947*, being chapter 10 of the Statutes of Alberta, 1947, is hereby amended.

New section
9a

Unit
operation
agreement
shall be
filed

Approval of
Conserva-
tion Board
shall be
filed

Powers of
Minister in
assessing
unit
operation

2. The following new section is added immediately after section 9:

“9a. (1) If an arrangement is made whereby a mineral within an area comprising more than one tract is to be developed by unit operation of the area, or if such an arrangement is amended or terminated, then a copy of the agreement, order or other document setting out the arrangement under which the unit operation is to be conducted, or the amendment or termination thereof, shall be filed with the Chief Assessor.

“(2) If the unit operation is for the purpose of producing petroleum or natural gas, the agreement, order or other document shall be accompanied by a duplicate of the order or direction of The Petroleum and Natural Gas Conservation Board, appointed under *The Oil and Gas Resources Conservation Act, 1950*, approving the unit operation.

“(3) If an agreement, order or other document setting out an arrangement has been filed before the thirty-first day of March in any year, the Minister during such year may,

“(a) adopt a unit as such for the purpose of assessment of the fair actual value of tracts comprised in the unit area;

“(b) where a part of the unit area is comprised within a producing area, authorize the Chief Assessor to assess all tracts within the unit area as if they were in the producing area;

“(c) allocate the production of each mine or well within the unit area to the whole of the unit area, and authorize the Chief Assessor to attribute the production among the tracts within the area in such manner as he sees fit.”.

Section 12
amended

3. Section 12 is amended by adding immediately after subsection (2) the following new subsections:

“(3) If, at any time before the thirty-first day of July, it appears from an appeal or otherwise that any minerals were assessed in the name of the wrong person as owner and that the name of another person should be placed on the assessment roll as owner, the Deputy Minister shall appeal to the Commission to vary the assessment roll accordingly, and shall cause to be sent by mail to the other person whose name should be placed upon the assessment roll a copy of the notice of appeal, an assessment notice containing the particulars appearing in the assessment roll with respect to the minerals assessed and a copy of section 12. ^{Appeal against assessment naming wrong person}

“(4) Where proceedings are taken under subsection (3) to include upon the assessment roll the name of a person, that person may appeal to the Commission in the same manner and upon the same grounds as if his name had appeared upon the assessment roll when indorsed by the Chief Assessor.

“(5) A person entitled to appeal under subsection (4) may give his notice in writing to the Commission and the Deputy Minister,

“(a) on or before the thirty-first day of July, next following, if the notice prescribed by subsection (3) is sent from the office of the Deputy Minister on or before the fifteenth of July; or

“(b) within fifteen days from the date on which the notice prescribed by subsection (3) is sent from the office of the Deputy Minister, if such notice is sent after the fifteenth day of July.”.

4. This Act comes into force on the day upon which it is assented to. ^{Coming into force}

No. 78

SECOND SESSION
TWELFTH LEGISLATURE
3 ELIZABETH II
1954

BILL

An Act to amend The Mineral
Taxation Act, 1947

Received and read the

First time

Second time.....

Third time

HON. MR. MANNING
