

Bill No. 94 of 1954

A BILL TO PROVIDE FOR PAYMENTS FOR LOCAL
AND EDUCATIONAL PURPOSES IN LIEU OF TAXES
ON CERTAIN INTERESTS IN CROWN LANDS

NOTE

This Bill repeals and replaces *The Crown Cultivation Leases Act*, being chapter 72 of the Revised Statutes of Alberta, 1942.

The new Bill relates to crop share leases, both homestead and cultivation types and distinguishes between them.

In the case of homestead leases the Minister of Lands and Forests is authorized by this Act to pay

- (a) if the land is situate in a school district that levies and collects its own taxes, forty per cent of the money received from the Crown's one-eighth share of the crops grown on the homestead lease to the school district and forty per cent to the municipality concerned,
- (b) in all other cases, eighty per cent to the municipality concerned.

This deviates only slightly from the present practice.

In the case of cultivation leases where the rent or other consideration for the lease consists of a share of the crop being made to the Crown, the Bill permits a determination being made of the assessed value of the land involved as though it were not Crown land. Notices of such determination may be sent out to the Department of Lands and Forests. Thereupon the Minister is authorized to pay to the municipality, in which the land is situate, the amount shown in the notice.

In the case of land cleared and broken under the Hartman Agreement of 1945, or under *The Land Clearing and Breaking Projects Act*, if the land is held under a lease from the Crown, the land is exempt from taxation for the first three years of the lease, thereafter the municipality shall send tax notices with respect to such land to the Department. The Minister is authorized to pay the taxing authorities the amount set out in the tax notices.

This Bill is to come into force on the first day of January, 1955.

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. 94 of 1954

An Act to provide for Payments for Local and Educational
Purposes in lieu of Taxes on Certain Interests in
Crown Lands

(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. This Act may be cited as "*The Crown Cultivation Leases Act, 1954*". Short title

2. In this Act, unless the context otherwise requires,
- (a) "Department" means the Department of Lands and Forests, Interpre-
tation
"Depart-
ment"
 - (b) "crop share cultivation lease" means "crop
share
cultivation
lease"
 - (i) a cultivation and grazing lease granted under *The Provincial Lands Act*, or
 - (ii) a cultivation lease granted under *The Public Lands Act*,
for which the rent or other consideration consists of a share of the crop grown upon the land cultivated,
 - (c) "crop share homestead lease" means "crop
share
homestead
lease"
 - (i) a homestead lease, or
 - (ii) an accrued area lease, or
 - (iii) a cultivation permit,
granted under *The Provincial Lands Act* or *The Public Lands Act* for which the rent or other consideration consists of a share of the crop grown upon the land cultivated,
 - (d) "Minister" means the Minister of Lands and Forests, "Minister"
 - (e) "municipality" means a municipal district or an improvement district, "municipality"
 - (f) "school district" means a school district that levies and collects its own taxes. "school
district"

3. Where land is held under a crop share homestead lease or a crop share cultivation lease, the land and the interest of the lessee therein are exempt from assessment and taxation under *The Municipal District Act, 1954*, *The* Exemption
from
assessment
of homestead
leaseholds

Improvement Districts Act, 1947, The Municipal Hospitals Act, The Assessment Act and The School Act, 1952.

Payment out
of proceeds
of Depart-
ment share
of crop

4. (1) Where land is held under a crop share homestead lease, the Minister, from the money received by him in any year as the proceeds from the Department's share of crop from the land, may pay

- (a) when the land is situate in a school district,
 - (i) forty per cent of the money received to the school district, and
 - (ii) forty per cent of the money received to the municipality in which the land is situate,
- (b) in all other cases eighty per cent of the money received to the municipality in which the land is situate.

(2) When the Department's share of the crop under a crop share homestead lease is greater than a one-eighth share of the crop, the percentage payable under subsection (1) shall be a percentage of the money received from a one-eighth share of the crop and not a percentage of the money received by the Minister from the greater share of the crop.

Assessment
and taxation
of cultivation
leaseholds

5. (1) Notwithstanding the provisions of any other Act, if land is held under a crop share cultivation lease, the assessed value of the land shall be determined, in the same manner as provided by *The Assessment Act*, as if the land were not Crown land.

(2) A statement of the assessed value of the land in the form used for a notice of assessment under the provisions of *The Assessment Act* and a statement of what the taxes would be if the land were not Crown land shall be sent to the Department by the municipality.

(3) The Minister may pay to the taxing authorities in whose area the land is situate, the amount shown in the statement of what the taxes would be if the land were not Crown land.

Assessment
and taxation
of other
Crown
leased land

6. (1) If land that is cleared and broken under an agreement made by the Minister pursuant to chapter 5 of the Statutes of Alberta, 1945, (Second session) or under *The Land Clearing and Breaking Projects Act* is held under a lease from the Crown and the rent or other consideration consists of a share of the crop grown upon the land cultivated, the land is exempt from assessment and taxation under *The Municipal District Act, 1954, The Improvement Districts Act, 1947, The Municipal Hospitals Act, The Assessment Act and The School Act, 1952*, during the first three years of the lease.

(2) After the first three years of a lease referred to in subsection (1) the interest of the lessee in the land shall be assessed and taxed under the provisions of *The Assessment Act* and *The Municipal District Act, 1954*, and copies

of the assessment and tax notices shall be sent to the Department by the municipality in whose area the land is situate.

(3) Upon receipt of a tax notice pursuant to subsection (2) the Minister may pay to the taxing authority in whose area the land is situate the amount of taxes levied.

7. Where land is held under a lease issued pursuant to *The Provincial Lands Act* or *The Public Lands Act* and the rent or other consideration with respect to a part of the leasehold consists of a share of the crop grown upon the land cultivated and the rent or other consideration for another part of the leasehold is calculated on a different basis, section 4 of this Act applies to that part of the leasehold for which the rent or other consideration consists of a share of the crop grown upon the land cultivated.

Leaseholds
partly
under crop
share

8. *The Crown Cultivation Leases Act*, being chapter 72 of the Revised Statutes of Alberta, 1942, is hereby repealed.

Repeal

9. This Act comes into force on the first day of January, 1955.

Coming into
force

No. 94

SECOND SESSION
TWELFTH LEGISLATURE
3 ELIZABETH II
1954

BILL

An Act to Provide for Payments for
Local and Educational Purposes in
Lieu of Taxes on Certain Interests
in Crown Lands

Received and read the

First time

Second time.....

Third time

HON. MR. CASEY
