

Bill No. 40 of 1955

A BILL TO AMEND THE TAX RECOVERY ACT

NOTE

This Bill amends *The Tax Recovery Act*, being chapter 161 of the Revised Statutes of Alberta, 1942.

Section 20 is amended by the addition of a new subsection (4), which bars any claim against minerals that have been finally acquired under tax recovery proceedings and passed to the Department of Mines and Minerals for administration.

Section 20a is amended. This section provided that the title of municipalities to minerals acquired under tax recovery proceedings was limited to minerals that the municipality had the right to assess at the time "of the issue of the certificate of title" therefor to the municipality. This leads to ambiguity and is amended to limit the right to such minerals to the minerals that the municipality had the right to assess at the time of the final acquisition thereof under tax recovery proceedings.

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. 40 of 1955

An Act to amend The Tax Recovery Act

(Assented to _____, 1955)

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

1. *The Tax Recovery Act*, being chapter 161 of the Revised Statutes of Alberta, 1942, is hereby amended.

2. Section 20 is amended by adding immediately after subsection (3) the following new subsection: Section 20 amended

"(4) Where, as a result of proceedings under this Act or under any Act providing for the forfeiture of lands and minerals, or either, for arrears of taxes, minerals have been or are acquired and vested in the Minister or in a municipality that later passed or passes to the control of the Minister, the minerals are hereby declared to be the property of Her Majesty as represented by the Minister of Mines and Minerals and no person has any claim or interest therein, notwithstanding any provision of this Act or the Act under which the minerals were forfeited."

3. Section 20a is amended

Section 20a amended

- (a) as to subsection (1) by striking out the words "the issue of the certificate of title in the name of" and by substituting the words "final acquisition by",
- (b) as to subsection (3) by striking out the words "issue of such certificate of title" and by substituting the words "final acquisition thereof".

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

No. 40

THIRD SESSION
TWELFTH LEGISLATURE
4 ELIZABETH II

1955

BILL

An Act to amend The Tax Recovery
Act

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. HINMAN
