

No. 34

2nd Session, 13th Legislature, Alberta
4 Elizabeth II, 1956

BILL 34

A Bill respecting the Duties of the Director of Assessments

HON. MR. HOOKE

EDMONTON, ALBERTA
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1956

Explanatory Note

Under the terms of the present Tax Rental Agreement with the Government of Canada the collection of the taxes imposed under The Pipe Line Taxation Act and The Electric Power Taxation Act (in the latter case on works and transmission lines outside cities, towns and villages) is suspended. The suspension relates only to the subsection imposing the tax, so that the later provisions commanding an assessment are unaffected. In itself the assessment serves no useful purpose and this Bill would allow the Director of Assessments to cease assessing under such Acts while the Tax Rental Agreement or any similar substitute rental agreement is in force between the Governments concerned.

BILL

No. 34 of 1956

An Act respecting the Duties of the Director of Assessments

(Assented to _____, 1956)

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 Assessment Duties Temporary Suspension Act*".

2. In this Act,

- (a) "Director" means the Director of Assessments appointed pursuant to *The Alberta Municipal Assessment Commission Act*;
- (b) "Taxation Rental Agreement" means the tax agreement between the Government of Canada and the Province of Alberta, authorized by *The Tax Collection Suspension Act*, 1952 and entered into on the 22nd day of September, 1952.

3. While the Taxation Rental Agreement remains in effect, the Director shall not be required to make the assessments directed by

- (a) section 3 of *The Pipe Line Taxation Act*, or
- (b) section 3 of *The Electric Power Taxation Act*, in so far as the assessment directed applies to works and transmission lines situated outside cities, towns and villages.

4. If the Taxation Rental Agreement is replaced by an agreement between the Government of Canada and the Government of Alberta whereby the collection of the tax under either or both of the Acts referred to in section 3 of this Act is suspended for a fixed period then, in respect of the tax or taxes whereof the collection is so suspended, the Lieutenant Governor in Council may, by order, direct that the assessment therefor be not required of the Director during the period the collection thereof is suspended.

5. This Act comes into force upon assent.

SECOND SESSION
THIRTEENTH LEGISLATURE
4 ELIZABETH II
1956

BILL

An Act respecting the Duties of the
Director of Assessments

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. HOOKE
