

No. 38

1st Session, 14th Legislature, Alberta
8 Elizabeth II

BILL 38

A Bill to amend The Irrigation Districts Act and
The Western Irrigation District Act

HON. MR. HALMRAST

Explanatory Note

1. Section 27 (1) exempts (subject to section 27 (3)) an irrigation district's lands for "every tax, levy, rate or impost levied or imposed by the Province, or any municipality, school board or other public authority whatsoever". Subsection (3) provides an exception to this exemption. This exception is being altered to remove therefrom reservoir lands but to add thereto revenue producing lands not being used for irrigation purposes. Subsection (3) presently reads:

"(3) Notwithstanding anything in this section,

(a) lands that have become vested in the board owing to non-payment of the rates levied thereon,

(b) lands owned by the board and occupied for reservoir purposes, and

(c) agricultural lands that have been acquired by the board on account of seepage damage,

shall continue to be assessed for and liable to the payment of municipal and school taxes."

2. Section 15 is repealed to make the tax exemption in the case of the Western Irrigation District depend upon the general Act amended by clause 1 of this Bill. Section 15 reads:

"15. Notwithstanding the provisions of subsection (3) of section 24 of The Irrigation Districts Act, lands which have been acquired by the Board on account of seepage damage and lands on which the Board is deemed to have a statutory easement as provided for in paragraph (e) of subsection (10) of section 13 of the said Act, shall be exempt from every tax, levy, rate or impost imposed by the Province or any municipality, as defined in The Irrigation Districts Act, or any school district or other public authority whatsoever."

BILL

No. 38 of 1960

An Act to amend The Irrigation Districts Act and
The Western Irrigation District Act

(Assented to _____, 1960)

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

1. *The Irrigation Districts Act*, being chapter 162 of the Revised Statutes, is amended

(a) by striking out subsection (3) of section 27 and by substituting the following:

(3) A board is assessable for, and liable to pay municipal and school taxes on,

(a) lands acquired by the board by reason of the non-payment of rates levied thereon,

(b) lands acquired by a board because of seepage damage or the likelihood of seepage damage, if the lands so acquired are economically productive, and

(c) any other lands of the board that are producing revenue and not being used for irrigation purposes.

(b) by striking out section 28.

2. *The Western Irrigation District Act*, being chapter 16 of the Statutes of Alberta, 1944, is amended by striking out section 15.

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

No. 38

FIRST SESSION

FOURTEENTH LEGISLATURE

8 ELIZABETH II

1960

BILL

An Act to amend The Irrigation
Districts Act and The Western
Irrigation District Act

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. HALMRAST
