

No. 104

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

BILL 104

A Bill for the Taxation of Land Held Under Grazing
Leases

HON. MR. WILLMORE

Explanatory Note

General. This proposed Act will replace The Grazing Lease Taxation Act (R.S.A. 1955, chapter 134) in 1960 and subsequent taxation years. The amount of the tax and the taxing procedure are unchanged but the method of distribution is altered. The references in the explanatory notes are to the existing provisions in the present Act.

2. (a) A definition of "association" is added. See note to clause 4.

(b) The present definition of "grazing lease" with leases issued by the Dominion Government omitted.

(c) The present section 2(b).

(d) "municipality" defined.

3. The present section 3 imposing the tax.

4. The present section 4, subsection (1) revised. The reference to "association" (see definition in clause 2 (a)) replaces a reference to "grazing associations" incorporated under The Societies Act.

5. The present section 5.

BILL

No. 104 of 1960

An Act for the Taxation of Land Held Under Grazing Leases

(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. This Act may be cited as "*The Grazing Lease Taxation Act, 1960*".

2. In this Act,

- (a) "association" means an association incorporated under *The Societies Act* or *The Co-operative Associations Act* for grazing purposes;
- (b) "grazing lease" means any lease, permit or licence granted by the Crown in right of Alberta, under which any land is held by a person on terms that restrict the use of the land to grazing purposes only;
- (c) "Minister" means the Minister of Lands and Forests;
- (d) "municipality" means a municipal district, county or improvement district.

3. A person who holds any land under a grazing lease shall in each calendar year pay to the Province a tax equal to the amount payable under the lease under which the land is held.

4. The tax for each year shall be paid to the Minister,

- (a) in the case of a grazing lease held by an association, on or before the first day of May, or
- (b) in the case of any other grazing lease, on or before the first day of April.

5. (1) The tax shall be added to and form part of the rent payable under the grazing lease under which the grazing land is held.

(2) The Minister has the same powers of enforcing payment of the tax in respect of grazing land as he has for enforcing the payment of the rent payable in respect of grazing land.

6. (1) The present section 6, subsection (1).

(2) This new subsection gives to the municipality all instead of one-half of the taxes received. The present section 6(2) reads:

"(2) The Provincial Treasurer, out of taxes paid pursuant to this Act in respect of any land situate elsewhere than in a special area, shall

(a) pay to the municipal district, improvement district or county in which the land to which the taxes relate is situate, one-half part of the taxes so received, and

(b) deposit one-half part of such taxes in the General Revenue Fund as a special account to be expended by the Provincial Treasurer from time to time under the direction of the Minister of Education in accordance with the provisions of The School Grants Act."

7. This new section authorizes the payment of a sum of money to municipalities in respect of community grazing reserves which are expressly declared not to be subject to taxation under this new Act.

8. This Act replaces chapter 134 of the Revised Statutes. The present Act is made inapplicable to 1960 and subsequent taxation years but is not repealed so that outstanding taxes may be collected under it.

6. (1) The Provincial Treasurer shall pay to the Special Areas Board all taxes paid pursuant to this Act in respect of land situate in a special area.

(2) The Provincial Treasurer, in respect of any land situate elsewhere than in a special area, shall pay to the municipality in which the land is situate the taxes paid pursuant to this Act.

7. (1) Subject to subsection (2), this Act does not apply to community grazing reserves established, maintained or operated by the Minister pursuant to *The Public Lands Act*.

(2) Out of the moneys collected from each community grazing reserve operated by the Minister pursuant to *The Public Lands Act*, the Provincial Treasurer shall pay to the municipality in which the reserve is situated, a sum of money equal to the amount of rent that would otherwise be payable to the Minister if the community grazing reserve were land held under a grazing lease.

8. *The Grazing Lease Taxation Act*, being chapter 134 of the Revised Statutes does not apply to the 1960 and subsequent taxation years.

9. (1) This Act comes into force on the day upon which it is assented to.

(2) This Act applies to the 1960 and subsequent taxation years.

No. 104

FIRST SESSION

FOURTEENTH LEGISLATURE

8 ELIZABETH II

1960

BILL

An Act for the Taxation of Land
Held Under Grazing Leases

Received and read the

First time.....

Second time.....

Third time.....

HON MR. WILLMORE
