2nd Session, 14th Legislature, Alberta 9 Elizabeth II

BILL 33

A Bill to amend The Railways Assessment Act

Hon. Mr. Hooke

Explanatory Note

2. The Railways Assessment Act provides for the assessment of railway property for municipal taxation purposes. This Act refers to the assessing of the roadway and superstructure of the roadway but the terms are not presently defined in the Act.

 ${f 3.}$ Amendments made retroactive to the beginning of the taxation year.

BILL

No. 33 of 1961

An Act to amend The Railways Assessment Act

(Assented to

, 1961)

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

- 1. The Railways Assessment Act, being chapter 278 of the Revised Statutes, is hereby amended.
 - 2. Section 2 is amended
 - (a) by adding the following new clause immediately after clause (a):
 - (a1) "roadway" means the continuing strip of land owned or occupied by a railway company as a right of way for its railway leading from place to place within the Province but does not include the land that is outside the limits of the right of way and owned or occupied by the company for station grounds, extra right of way for sidings, spur tracks, wyes or other trackage;
 - (b) by adding the following new clause immediately after clause (b):
 - (c) "superstructure"
 - (i) includes grading, ballast, ties, rails, switches and other track appurtenances, bridges, tunnels, culverts, signals and grade crossing protective appliances, telephone and telegraph lines, fencing on the right of way and station platforms, but
 - (ii) does not include railway stations, office buildings, water tanks, coal docks, wells, pipe lines, pump houses and equipment, warehouses, dwellings, roundhouses, turntables, shops and tool houses, stock yards, loading platforms or things of a like nature.
- 3. This Act comes into force on the day upon which it is assented to and upon so coming into force shall be deemed to have been in force at all times on and after the thirtieth day of December, 1960.

SECOND SESSION

FOURTEENTH LEGISLATURE

9 ELIZABETH II

1961

BILL

An Act to amend The Railways
Assessment Act