

1968 Bill 65

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First Session, 16th Legislature, 17 Elizabeth II

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THE LEGISLATIVE ASSEMBLY OF ALBERTA

## **BILL 65**

**An Act to repeal The Grazing Lease Taxation Act, 1960  
and The Grazing Lease Taxation Act**

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THE MINISTER OF LANDS AND FORESTS

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First Reading .....

Second Reading .....

Third Reading .....

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# BILL 65

1968

An Act to repeal The Grazing Lease Taxation Act, 1960  
and The Grazing Lease Taxation Act

(Assented to \_\_\_\_\_, 1968)

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

**1.** *The Grazing Lease Taxation Act, 1960*, being chapter 38 of the Statutes of Alberta, 1960, and *The Grazing Lease Taxation Act*, being chapter 134 of the Revised Statutes, are repealed.

**2.** *The Municipal Taxation Act* is amended as to section 20, subsection (1) by striking out clause 18.

**3.** *The School Grants Act* is amended by striking out section 7.

**4.** (1) This Act, except section 2, comes into force on January 1, 1970.

(2) Section 2 comes into force on November 1, 1968.

## Explanatory Notes

**1.** This Bill repeals the two above noted Acts, which provide for a Provincial tax on grazing lease land for (a) 1960 and subsequent years, in the case of Statutes of Alberta 1960, chapter 38, and (b) pre-1960 years in the case of Revised Statutes of Alberta 1955, chapter 134.

**2.** Section 20, subsection (1), clause 18 of chapter 54 of the Statutes of Alberta, 1967, presently reads:

20. (1) The following property is exempt from assessment by a municipality namely:

.....

18. land held under a grazing lease or permit from the Government of Alberta, and land leased by the Government upon terms that restrict the user thereof to grazing;

.....

This is consequential of the amendment in section 1 of this Bill and will give municipalities more than a year to carry out assessment procedures for the purpose of levying tax in respect of 1970.

**3.** Section 7 of chapter 299 of the Revised Statutes presently reads:

7. The Minister may, with the approval of the Lieutenant Governor in Council, direct from time to time that such sums as may be in the special account established pursuant to subsection (2) of section 6 of The Grazing Lease Taxation Act, be expended to assist in the provision of educational services when required in areas from which the moneys have been derived, or for any of the purposes authorized by section 4.