

BILL

No. 12 of 1913.

An Act Respecting the Assessment and Collection of Taxes in the Town of Stettler.

(Assented to 1913.)

WHEREAS the corporation of the Town of Stettler has by petition prayed that provision be made for the assessment of real and personal property and for the collection of taxes in the said town;

And whereas it appears that by reason of the provisions of section 16 of chapter 1 of the Statutes of Canada, 1881, commonly known as *The Canadian Pacific Railway Act*, a very considerable portion of the land within the corporate limits of the said town is exempt from taxation;

And whereas it is expedient to grant the prayer of the said petition;

Therefore His Majesty, by and with the advice and consent of the Legislative Assembly in the Province of Alberta, enacts as follows:

1. In the application to the Town of Stettler of the provisions of *The Town Act*, being chapter 2 of the Statutes of Alberta, 1911-12, the definition of the word "land" contained in subclause 9 of section 2 of the said Act shall not apply, but on the contrary the word "land" in the said Act in its application to the said town shall, unless the context otherwise requires, include lands, tenements and hereditaments and any estate or interest therein.

2. Sections 265, 267 and 269 of the said *Town Act* shall not apply to the said town, but in substitution therefor the following provisions shall have effect and shall apply to the said town:

- (a) Subject to the other provisions in the said *Town Act* contained, other than the said sections 265, 267 and 269 thereof, all town, local or direct taxes or rates shall be levied equally upon the whole rateable property real and personal of the town according to the assessed value of such property and not on any one or more kinds of property in particular or in different proportions.
- (b) All land and personal property in the said town shall, where no other express provision has been made in relation thereto, and subject to the exemptions in section 266 of the said *Town Act* set out, be liable to taxation.
- (c) The real and personal property of all railway companies within the town shall, unless exempt by law from taxation, be liable to taxation.
- (d) Land shall be assessed at its fair actual value and in estimating such value regard shall be had to its situation and the purpose for which it is or is capable of being used.
- (e) On or before the 31st day of May in each year the assessor shall assess every person for or in respect of all real and personal property of which such person is either the owner or the occupant and shall prepare an assessment roll, which shall be in the form following or to a like effect:

ASSESSMENT ROLL FOR THE YEAR 19 , TOWN OF STETTLER.

Number	Date of Assessment	Total amount of Assessment	Value of personal property	Value of Buildings	Value of each parcel or lot of real property	Frontage and depth.	Brief description of taxable property	Public or Separate School Supporter	Owner or Occupant	Address of Owner or Occupant
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3. In its application to the said town, section 301 of the said *Town Act* shall be taken to be amended by striking out the words "taxes on land" where the same occur therein and substituting therefor the words "municipal taxes".

4. Sections 324 to 335, inclusive, of the said *Town Act* shall not apply to the said town but in substitution therefor the provisions of part IV of *The Municipal Ordinance* of the North-West Territories, being chapter 70 of the Consolidated Ordinances of the North-West Territories as the same stood immediately prior to the coming into force of *The Town Act* shall have effect and shall apply to the said town, and the provisions thereof and remedies by advertisement and sale of lands and otherwise therein set out shall be available from and after the coming into force of this Act to the town for or in relation to taxes on any lands in the town that have been due for two years or more, and whether such taxes were assessed under the provisions of the said *Municipal Ordinance* or of the said *Town Act*.

5. By-law No. 118 of the Town of Stettler, passed on the fourth day of July, 1912, authorizing the issue of debentures to the amount of four thousand (\$4,000.00) dollars for the purpose of paying off deficit and making extensions to the electric light system and the debenture issued thereunder being for four thousand (\$4,000.00) dollars and dated the sixteenth day of September, 1912, and numbered thirteen (13) (with the coupons attached) signed by the mayor and secretary-treasurer of the town and sealed with the corporate seal thereof, is hereby confirmed and declared to be binding on the said town.

6. By-law No. 119 of the Town of Stettler passed on the fourth day of July, 1912, authorizing the issue of debentures to the amount of ten thousand eight hundred (\$10,800.00) dollars for the purpose of paying off deficit on the waterworks and the debentures issued thereunder being for ten thousand eight hundred (\$10,800.00) dollars and dated the sixteenth day of September, 1912, and numbered twelve (12) (with coupons attached) signed by the mayor and secretary-treasurer of the town and sealed with the corporate seal thereof, is hereby confirmed and declared to be binding on the said town.

7. The provisions of the said *Town Act* shall continue to apply to the said town save as the same are herein declared not to apply to the said town or to be amended in relation thereto or as by reasonable intendment from the provisions hereof the same may be taken to be inapplicable thereto.

No. 12

FOURTH SESSION
SECOND LEGISLATURE
3 GEORGE V
1913

BILL

An Act respecting the Assessment and
Collection of Taxes in the
Town of Stettler.

Received and read the

First time

Second time

Third time

R. L. SHAW

EDMONTON :
J. W. JEFFERY, Government Printer
A.D. 1913