

BILL

No. 54 of 1917.

The Patriotic Tax Act.

(Assented to _____, 1917.)

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

SHORT TITLE.

1. This Act may be cited as "*The Patriotic Tax Act.*" Short title

INTERPRETATION.

2. In this Act—

(a) "Municipality" means and includes for the purposes of this Act a city, town, village and rural municipality, and also a rural, village, or consolidated school district, and any local improvement district constituted under the provisions of *The Local Improvement Act*.

(b) "Rateable property" means any property liable to assessment and taxation, whether rateably or on acreage basis by any such municipality defined by this Act.

EXEMPTIONS.

3. The rateable property of any person who has enlisted for overseas military or naval service of His Majesty or his Allies shall not be liable to the patriotic tax under this Act, nor shall the rateable property of the wife or infant child of any such person be liable to the patriotic tax under this Act.

PATRIOTIC TAX.

4. Every municipality as defined by this Act may levy and collect on all rateable property, annually, during the continuance of the present war, a tax, to be called The Patriotic Tax, and the amount thereof may be levied and collected in the same manner in all respects as any other tax collected by the municipality.

5. The municipality may include in the general rate for the year 1917 the tax under this Act, and if at the time of the passing of this Act the municipality has fixed the general rate for municipal purposes for 1917 a special levy may be made by the municipality for patriotic tax.

6. After the year 1917 the municipality may include the patriotic tax in the general rate for municipal purposes for the year or may make a special levy for the amount of the patriotic tax.

7. Where under any Act or Ordinance of the Province the rate of taxation in any municipality is limited to a fixed amount that amount may be exceeded for the purpose

of levying the patriotic tax and this Act shall be construed as permitting a municipality to levy and collect all such taxes notwithstanding such increase in the rate of taxation.

PATRIOTIC GRANTS.

8. All taxes levied and collected under this Act shall form a patriotic fund under the control of the municipality and shall be paid by the municipality to the Canadian Patriotic Fund in Alberta. ^{Grants for patriotic purposes}

9. Every municipality shall have, and shall be deemed always to have had, the power to make a grant out of its general revenue to the Canadian Patriotic Fund; and all such grants are hereby confirmed and declared to be valid and binding and within the powers of every municipality as defined by this Act. ^{Confirmation of grants}

REBATE OF TAXES.

10. Every municipality is hereby authorized to remit or rebate, in whole or in part, at its discretion, any tax of whatsoever nature or kind leviable, during the war, by the municipality against the property of any person who has enlisted for overseas military or naval service of His Majesty or his Allies. ^{Rebate of taxes}

11. The Lieutenant Governor in Council is hereby authorized to rebate or remit, in whole or in part, any wild land tax, educational tax, or large local improvement tax leviable during the war, by the province against the property of any person who has enlisted for overseas military or naval service of His Majesty or his Allies. ^{Rebate of provincial taxes}

12. In the case of a rebate or remission by any municipality of any hail insurance tax no hail insurance shall be payable in respect of any crop on any land the tax in respect of which has been rebated or remitted under this Act. ^{Hail insurance tax}

REGULATIONS.

13. The Lieutenant Governor in Council may prescribe such forms and may make such rules and regulations as may be deemed necessary or advisable for the full and proper carrying out of this Act. ^{Regulations}

No. 54.

FIFTH SESSION
THIRD LEGISLATURE
7 GEORGE V
1917

BILL

The Patriotic Tax Act.

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. GARIEPY.

EDMONTON:
W. JEFFERY, KING'S PRINTER
A.D. 1917