

BILL

No. 13 of 1918.

An Act to Supplement the Revenue of the Province.

(Assented to _____, 1918.)

HIS 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 Supplementary Revenue Act*." ^{Title}

2. In this Act—

- (a) "Urban Unit" means any city, town or village; ^{Definition}
- (b) "Rural Unit" means any rural municipality, local improvement district or large local improvement district;
- (c) "Municipality" means any Urban Unit or any Rural Unit except a large local improvement district;
- (d) "Municipal Act" means any of the Acts set out in the schedule hereto;
- (e) "Assessor" means the Secretary-Treasurer or other person or authority authorized by a Municipal Act to assess land or levy or collect taxes in an Urban or Rural Unit;
- (f) "Rateable land" means land liable to taxation under the provisions of a Municipal Act and, where the improvements on land are liable to taxation, such land together with the improvements thereon;
- (g) "Assessed value" means the value of rateable land as arrived at under the provisions of a Municipal Act;
- (h) "Supplementary Revenue Tax" means the tax imposed by authority of this Act or any part thereof;
- (i) "Taxable person" means any person personally liable for the payment of any taxes under the provisions of the Municipal Acts or any of them.

3. In every Urban Unit there shall be levied and collected ^{Imposition of tax} by the assessor a Supplementary Revenue Tax at the rate of one mill in each dollar of the assessed value of all rateable land therein and in every Rural Unit there shall be levied and collected by the assessor a Supplementary Revenue Tax at the rate of four cents on each acre of rateable land therein; provided always that all taxable persons shall pay a tax of at least twenty-five cents; and provided also that in the case of land held under grazing lease or permit from the Government of Canada, the said tax shall be at the rate of one cent per acre of rateable land.

4. A Commissioner shall be appointed by the Lieutenant ^{Appointment of Commissioner} Governor in Council upon such terms as the latter shall

prescribe. Such Commissioner shall be termed "The Supplementary Revenue Tax Commissioner," and is hereinafter referred to as "The Commissioner."

(2) The Commissioner shall have power to reduce the rate of the Supplementary Revenue Tax throughout the entirety of any Rural Unit from the rate hereinbefore prescribed to any other rate, provided always that such reduced rate shall not be less than two cents per acre of rateable land. Such reduction shall be made at least one week before the day fixed for the levy of the taxes imposed under the provisions of the Municipal Act appropriate to such Rural Unit. ^{Power to reduce rate}

(3) In reducing any rate of taxation the Commissioner shall take into careful consideration the general circumstances of the Rural Unit affected, and, in particular, shall consider the stage of development, agricultural or other, of such unit, and on making any reduction shall forthwith notify the assessor of the unit concerned and the levy shall be made accordingly.

(4) The Commissioner shall have such further powers and duties as may from time to time be prescribed by the Lieutenant Governor in Council.

5. The proceeds of the Supplementary Revenue Tax shall form a part of the General Revenue Fund of the province.

6. In every Urban or Rural Unit the incidence, method of assessment, collection and enforcement against taxable persons or rateable land of the Supplementary Revenue Tax shall follow and be regulated by the provisions of its appropriate Municipal Act (including therein all provisions as to penalties, liens, distress and sale or forfeiture proceedings) or of any Act that may provide alternative or substitutional provisions of a similar nature except in so far as by this Act is otherwise provided. ^{Incidence and collection of tax by Municipalities}

7. In every Urban or Rural Unit the amount of the Supplementary Revenue Tax shall be in addition to all taxes levied therein for municipal or large local improvement district purposes and no account shall be taken of such amount in calculating the amount of taxation which can be levied under the Municipal Acts or any of them. ^{Tax to be an additional tax}

8. When any taxes are paid to an assessor with respect to any rateable land then, notwithstanding any other statutory provisions, an amount sufficient to meet the Supplementary Revenue Tax imposed in respect of the land with respect to which such taxes are paid shall be deducted from the payment and credited by the assessor to a separate trust account to be called "The Supplementary Revenue Tax Account." If the amount of the taxes so received does not exceed the amount payable in respect of the said land as a Supplementary Revenue Tax, the whole amount received shall be credited to the said account. ^{Separate Account of Municipalities}

(2) The amounts credited to the Supplementary Revenue Tax Account shall be forwarded to the Minister of Municipal Affairs by the assessor within two weeks after the end of each month in which any money is received by the latter under the provisions of this Act. ^{Payment to Minister}

(3) All amounts received by the Minister of Municipal Affairs under this section shall be paid to the Provincial Treasurer at such time or times and in such manner as the latter may request.

(4) A commission shall be paid to each municipality of five per cent. of the amount collected by it under the provisions of this Act. Commission to Municipalities for collection

9. The following statements shall be forwarded to the Minister of Municipal Affairs, that is to say: Statements to be forwarded by Municipalities

- (a) By every Urban Unit; a statement of the assessed value of the rateable land therein (herein called "The Assessment Statement");
- (b) By every Rural Unit other than a large local improvement district; a statement of the acreage of the rateable land therein (herein called "The Acreage Statement");
- (c) By every Municipality; an annual statement of its Supplementary Revenue Tax account (herein called "The Tax Statement").

(2) The Assessment and Acreage Statements shall be certified as correct by the secretary-treasurer or clerk of the municipality and shall be forwarded, as to the Acreage Statement, not later than the fifteenth day of July in each year; and, as to the Assessment Statement, not later than the last day of September in each year; and the Tax Statement shall be certified by the auditor of the municipality and shall be forwarded on or before the last day of October in each year.

(3) Default on the part of a municipality in observing the provisions of this section whether wilful or not shall render it liable to a penalty of one dollar per day of the existence of such default and the amount of such penalty may be deducted from payments to be made to the municipality under subsection 4 of section 8 of this Act.

(4) Any secretary-treasurer or other officer of a municipality who refuses, neglects, or fails to observe the provisions of this section, whether such failure be wilful or not, shall be liable on summary conviction for such refusal, neglect or failure to a penalty not exceeding \$50.

10. If at any time or times it is deemed advisable by the Lieutenant Governor in Council that any sum or sums should be borrowed in anticipation or advance of the receipt by the Provincial Treasurer of the full Supplementary Revenue Tax from all Urban and Rural Units, then such sum or sums may be borrowed by the Lieutenant Governor in Council and applied as if received under the provisions of this Act; provided that any such sum or sums shall not exceed for the year 1918 the total of the said Supplementary Revenue Tax, as estimated by the Lieutenant Governor in Council nor in subsequent years the amount of the total arrears of such tax on the last day of the preceding fiscal year as similarly estimated. Borrowing in advance of receipts of tax

11. The records and accounts of all municipalities shall be open at all times for inspection and audit by the Minister of Municipal Affairs and the Provincial Auditor respectively or by any person to whom either of the said officers may assign this duty. Inspection, etc. of accounts

12. The Minister of Municipal Affairs may make rules and regulations and prescribe forms for the purpose of carrying out the provisions of this Act and upon their approval by the Lieutenant Governor in Council they shall be read and construed as if they formed part of this Act, and the Minister of Municipal Affairs may alter the date for forwarding any statement hereinbefore prescribed, and with respect to any Urban or Rural Unit shall have all such further or other powers as are given to him by the Municipal Act appropriate to such unit.

Powers of
Minister of
Municipal
Affairs

SCHEDULE.

(1) The Charter of the City of Edmonton and all Ordinances and Statutes incorporating the same or giving powers thereto.

(2) The Charter of the City of Calgary and all Ordinances and Statutes incorporating the same or giving powers thereto.

(3) The Charter of the City of Medicine Hat and all Ordinances and Statutes incorporating the same or giving powers thereto.

(4) The Charter of the City of Lethbridge and all Ordinances and Statutes incorporating the same or giving powers thereto.

(5) The Charter of the City of Red Deer and all Ordinances and Statutes incorporating the same or giving powers thereto.

(6) The Charter of the City of Wetaskiwin and all Ordinances and Statutes incorporating the same or giving powers thereto.

(7) The Town Act and amendments thereto and substitutions therefor.

(8) The Village Act and amendments thereto and substitutions therefor.

(9) The Rural Municipality Act and amendments thereto and substitutions therefor.

(10) The Local Improvement Act and amendments thereto and substitutions therefor.

No. 13.

FIRST SESSION
FOURTH LEGISLATURE
8 GEORGE V
1918

BILL

An Act to Supplement the Revenue
of the Province.

Received and read the

First time

Second time

Third time

HON. MR. MITCHELL.

EDMONTON:
J. W. JEFFERY, KING'S PRINTER
A.D. 1918