

BILL

No. 23 of 1918.

An Act to amend The Patriotic Tax Act.

(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 Soldiers' Tax Exemption Act.*"

2. In this Act, unless the context otherwise requires—

1. "Municipality" means a city, town or village, a municipal district, or a rural, village or consolidated school district or a local improvement district;

2. "Soldier" means any person, male or female, who is or has been—

(a) A member of and on actual service in the active military forces raised by the Government of Canada for the express purpose of serving outside Canada in the present war;

(b) A member of and on actual service in the naval forces of Canada;

(c) A member of and on actual service in the military or naval forces of His Majesty, raised otherwise than by the Government of Canada; or

(d) A member of and on actual service in the military or naval forces of any of the Allies of His Majesty in the present war;

3. "Tax" means any tax or rate, provincial or municipal or other, imposed either directly or indirectly by the province, or any part of such tax;

4. "Land" means land together with the buildings and other improvements thereon;

5. "Home property" is land which fulfils the following conditions:

(a) It must be land which is or was at the time of enlistment occupied by a soldier or his wife or any of his ascendants or descendants dependent upon him for support;

(b) It must consist of not more than four lots according to a plan of subdivision if situate in a city, town or village, and such lots must be contiguous; or of not more than 320 acres of land, if situate outside a city, town or village and if composed of more than one parcel of land, such parcels must be situate within a circle of nine miles radius;

(c) It must be listed on a home property register kept by a municipality in accordance with the provisions of this Act.

3. No soldier shall become at any time liable in respect of home property to the payment of any tax which, when it first falls due, falls due or would but for this Act fall due—

- (a) After December 31st, 1917; and
- (b) From himself, while a soldier.

4. If any land would be home property but for the fact that it is of greater extent than 320 acres, then any soldier who would ordinarily be taxable in respect thereof may, prior to the first day of May in any year, notify the municipality in which such land is situate of the exact situation of the 320 acres of land chosen by him to be exempted and thereupon such land shall be home property.

(2) In default of any such notification, the municipality shall in its discretion and with due respect to the best interests of the soldier, make a choice instead of such soldier immediately after the said first day of May.

5. Where any soldier cannot claim as home property any land or lands to the full extent allowed by this Act, then he may claim as home property land with respect to which his wife, if she were a soldier, could claim exemption, but so that exemption shall only be claimed in all with respect to four contiguous lots, or 320 acres, as the case may be.

6. Each municipality shall keep a register of home properties.

(2) Any soldier may apply to a municipality to have home property listed upon the register.

(3) Such application shall be accompanied with such evidence as to the land affected thereby being home property as the municipality may demand.

(4) Any municipality shall, upon being satisfied that any land is home property, list the same upon the register, whether any formal application has been made with respect thereto or not, but if no application has been made with respect thereto the municipality shall be in no way liable for not listing any land.

(5) Each municipality shall from time to time forward to the Minister of Municipal Affairs a copy of its register, if so directed by him.

7. Where any land would be home property but for the fact that it has not been listed in accordance with the provisions of this Act, and a soldier has become liable to taxes in respect thereof, such taxes or any part thereof may be remitted or paid back by the municipality in which the land is situate, or in case of provincial taxes by order in council.

8. Where any application, claim or notification may be made by a soldier and he does not make the same within a reasonable time, then such application, claim or notification may be made by his wife, or any of his ascendants or descendants dependent upon him for support.

9. Any person who has been a soldier shall for one year from the date of his discharge or one year after the end of the war, whichever first happens, continue to be exempt from the taxation from which he would have been exempt if he had continued to be a soldier.

(2) If any soldier dies while personally entitled to such exemption, his legal representatives and his estate shall, in favour of his widow or in favour of any of his ascendants or descendants then dependent upon him for support, have the same exemption from taxation until the expiry of one year after the end of the war as such soldier would have had if he had continued to live.

10. If any dispute or difficulty arises as to whether any land is exempted land, or as to whether any person is or was a soldier, or as to whether any person has been discharged, or as to whether any person is or was dependent upon a soldier for support, the chief executive officer of the municipality concerned shall decide thereon, and his decision when reduced to writing shall be conclusive proof of the points decided therein.

11. Any municipality may at any time at its discretion and either by resolution in each particular case, or by by-law or resolution covering all cases generally, remit in whole or in part any or every tax or arrears thereof in respect of any property whatsoever of a soldier.

12. The Lieutenant Governor in Council may at any time remit in whole or in part any tax or any arrears thereof in respect of any property whatsoever of a soldier.

13. Any remission granted under either of the two preceding sections shall have the same effect as if such tax or portion of tax had been paid, and may be granted to a soldier after his discharge or to his legal representatives or his estate after his death under the circumstances and during the periods mentioned in section 9 of this Act.

14. No soldier, soldier's wife or other person exempt from taxation under this Act in respect of home property shall, so long as such exemption continue, be required to pay the supplementary revenue tax or any part thereof in respect of any property.

15. The Lieutenant Governor in Council may make such rules and regulations as he may deem necessary for the carrying out of this Act.

16. *The Patriotic Tax Act*, being chapter 17 of the Statutes of Alberta, 1917, is hereby repealed.

No. 23.

FIRST SESSION
FOURTH LEGISLATURE
8 GEORGE V
1918

BILL

An Act to amend The Patriotic Tax
Act.

Received and read the

First time

Second time

Third time

HON. MR. GARIEPY.

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