

# BILL

No. 52 of 1919.

An Act respecting Rural Telephone Construction.

(Assented to , 1919.)

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

1. In this Act, unless the context otherwise requires, the expression—

- (a) “Minister” means the Minister of Railways and Telephones;
- (b) “Department” means the Department of Railways and Telephones;
- (c) “Rural Line” means any pole lead carrying a rural telephone circuit, beyond the exchange limits of any city, town or village;
- (d) “Local authority” means the council of any municipal district of the province, or, in rural territory not included in any municipal district, the Department of Municipal Affairs;
- (e) “Petition” shall include all completed plans and other data required by the rules and regulations of the department;
- (f) “Taxable area” means any quarter section, or any part of a quarter section not owned by the owner of the other part or parts thereof, the nearest point of which quarter section or part of a quarter section is distant not more than one hundred yards from a rural line or extension thereof whether constructed or in course of construction.

2. After December 31, 1918, the owner of each taxable area shall pay a telephone tax to an amount to be computed by the department and fixed from time to time by the Lieutenant Governor in Council on the basis that the annual total amount of such telephone taxes should be sufficient to provide for the amortization of the capital cost of the entire rural line of the province within the estimated period of its effective life or duration.

3. No telephone subscriber shall be taxed in respect of any taxable area on which he receives telephone connection with a rural line.

4. Upon payment by a subscriber for telephone service to any taxable area for a period of six consecutive months in any year, the amount (if any) already paid as a telephone tax in respect of the same taxable area shall be allowed for or returned and if no such tax has been paid the same shall not be collected.

5. The department shall forward annually to each local authority a list of the taxable areas therein, if any, which are to be assessed and each local authority upon receipt of such list shall levy and collect the amount of the telephone taxes.

6. Construction of new rural lines shall not be commenced by the department until a petition for such new lines shall have been approved, first by the Minister and secondly by the local authority in whose district the proposed construction is to take place, and such approval by the local authorities shall be deemed to include an undertaking to collect the amount of the telephone taxes when notified by the department thereof as set out in section 5 hereof.

7. All telephone taxes shall be remitted by the controlling local authority to the department within one month after such taxes have been collected and a commission shall be paid to such local authority of two and one-half per cent. of the amount collected by it.

8. Default on the part of a local authority in observing the provisions of this Act, whether wilful or not, shall render it liable to a penalty to be fixed by rules and regulations as hereinafter provided for.

9. The incidence, method of assessment, collection and enforcement against taxable areas of the telephone tax shall follow and be regulated by the provisions of *The Municipal District Act* or *An Act respecting Improvement Districts* as the case may be, including therein all provisions as to penalties, liens, distress and sale or forfeiture proceedings, or of any Act which may provide alternative or substitutional provisions of a similar nature, except in so far as by this Act is otherwise provided.

10. The records and accounts of all local authorities shall be open at all times for inspection and audit by the Minister or by any person designated by him.

**11.** The Minister may make rules and regulations for the carrying out of the provisions of this Act, and, upon their approval by the Lieutenant Governor in Council, such rules and regulations shall be read and construed as if they formed part of this Act.

No. 52.

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SECOND SESSION  
FOURTH LEGISLATURE  
9 GEORGE V  
1919

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BILL

An Act respecting Rural Telephone  
Construction.

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Received and read the

First time . . . . .

Second time . . . . .

Third time . . . . .

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HON. MR. STEWART.

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EDMOTON:  
J. W. JEFFERY, KING'S PRINTER  
A. D. 1919