

REPRINTED DRAFT.

BILL

No. 53 of 1919.

An Act to amend The Supplementary Revenue Act.

(Assented to , 1919.)

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

The Supplementary Revenue Act, being chapter 6 of the Statutes of Alberta, 1918, is hereby amended as follows:

1. Section 3: By striking out the words "always that all taxable persons shall pay a tax of, at least, twenty-five cents" where they occur in the seventh, eighth and ninth lines thereof and substituting therefor the following: "that in the event of the tax payable on any lot in any subdivision or plan, or on any fraction of a quarter section under this section, being less than ten cents, the tax to be entered on the roll as payable on each such lot or fraction of a quarter section shall be ten cents."

And by adding thereto the following:

"Provided, however, that on, from and after January 1st, 1920, all taxes in rural units levied under this Act shall be at such rate as shall be determined each year by order of the Lieutenant Governor in Council, on each dollar of the assessable value of all rateable land; provided, however, that the provisions of this section as to the minimum tax and the rate of taxation on leased lands shall still apply."

2. By adding immediately after section 3, as section 3a, the following:

"3a. For the purposes of this Act, the assessor in every urban unit, upon the completion of the assessment roll and before the mailing of the notices of assessment, shall forward to the tax commissioner of the Department of Municipal Affairs a statement showing the total assessed value of the land in such urban unit, and the said tax commissioner, after making such inquiries as he may deem necessary, shall direct that the supplementary revenue tax shall be levied on the said total assessed value, or on some greater or lesser value fixed by him.

"(2) The assessed value of land in every urban unit as

so determined and finally fixed by the tax commissioner shall be the assessed value for the purposes of this Act until another equalization is made.

“(3) The officials of any urban unit to whom the tax commissioner shall make application for statements, reports, copies of documents or information for the purpose of so equalizing assessment, shall furnish the same free of charge.”

No. 53.

SECOND SESSION
FOURTH LEGISLATURE
9 GEORGE V
1919

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An Act to amend The Supplementary
Revenue Act.

Received and read the

First time

Second time

Third time

HON. MR. MACKAY.

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