

BILL

No. 58 of 1919.

An Act to amend The Wild Lands Tax 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 Wild Lands Tax Act, being chapter 3 of the Statutes of Alberta, 1914, is hereby amended as follows:

1. Section 3, clause 11: By striking out the words "rural municipality" where they appear therein, and substituting the words "municipal district."

2. Section 3, clause 16: By inserting after the word "year" where it occurs in the seventh line thereof, the following: "or for a period of two months prior to the first day of July, of the year in which the tax is levied."

3. Section 3, clause 18: By inserting after the word "year" where it occurs in third the line thereof the following: "or prior to the first day of August of the year in which the tax is levied".

4. By adding after section 3 the following sections:

"3a. Sections 4 to 38 inclusive shall apply only to those portions of the province situated outside the boundaries of any municipal district.

"3b. The authority to levy and collect the tax hereby imposed in the case of lands situate in a municipal district shall vest in such district, and shall be levied equally upon all rateable land according to the assessed value of such land and the incidence, method of assessment, collection and enforcement of the wild lands tax against such rateable land shall follow and be regulated by the provisions of *The Municipal District 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.

"3c. A commission shall be paid to each municipal district of five per cent. of the amount actually collected by it under the provisions of this Act. The money so collected shall be paid to the Minister of Municipal Affairs

within ten days after the end of each month in which any money is received, and shall be accompanied by a statement showing the several amounts collected, and the lands from which such amounts were collected.

"3d. The Provincial Auditor shall see that all moneys collected under this Act are deposited and disbursed as provided for in this Act.

"(2) The Provincial Auditor or his nominee may audit and shall have the right to audit and inspect all accounts of every municipal district in so far as they relate to assessment and taxation under this Act, and shall have access to all books, papers, receipt stubs, vouchers and other documents containing any references or entries concerning the said assessment and taxation."

5. Section 4: By repealing same and substituting therefor the following:

"4. The assessment and collection of taxes provided for herein shall, except in the case of lands situate in a municipal district, be made by the Department of Municipal Affairs, which shall issue all notices and assessments of taxation, and levy and collect all such taxes."

6. Sections 5, 6 and 7 are hereby repealed.

7. Section 8: By repealing same and substituting therefor the following:

"8. All taxes under this Act shall be levied equally upon all rateable land, according to the assessed value of such land."

8. Section 9: By repealing same and substituting therefor the following:

"9. As soon as may be, in each year, not later than the first of July, an assessment and tax roll shall be prepared, on which shall be entered as accurately as may be—

- "(a) The name of the owner of every lot or parcel of land which is liable to assessment, and the post office address, if known, of every such owner;
- "(b) A brief description of each lot or parcel of land, the number of acres which it contains, and the assessed value thereof;
- "(c) The rate on the dollar levied;
- "(d) The total taxes due for the current year on each lot, or parcel of land;
- "(e) The arrears of taxes levied, under any authority due on each lot or parcel of land;
- "(f) The sum total of all taxes due on each lot, or parcel of land.

"(2) Such assessment and tax roll shall be in such form as may be prescribed from time to time by the Minister of Municipal Affairs."

9. Section 11: By repealing same and substituting therefor the following:

"**11.** It shall be the duty of every person whose land is assessed, to give all information necessary for the assessment of such land.

"(2) Any person who refuses, upon demand, to give such information, or wilfully furnishes false information shall be liable, on summary conviction, to a penalty, not exceeding \$10.00."

10. Section 12: By repealing same and substituting therefor the following:

"**12.** If, after reasonable inquiry, the name of the owner of any lot, or parcel of land, cannot be ascertained, the same shall be deemed to be duly assessed, if entered on the roll as 'Owner unknown' or 'Address unknown'."

11. Section 13: By repealing same.

12. Section 14: By repealing same, and substituting therefor the following:

"**14.** On the completion of the assessment and tax roll, as provided for in section 9 hereof, the assessment and tax notice shall be mailed to each person whose name and address appears on the roll, and the entry of the date of mailing of such notice, followed by the initials of the clerk issuing the same, shall be *prima facie* evidence of the mailing of such notice on the date entered, without proof of the appointment of signature of such clerk."

13. Section 15: By repealing same.

14. Section 16: By repealing same and substituting therefor the following:

"**16.** Every assessment and tax notice given as provided by section 14 hereof shall be in such form as may be prescribed from time to time by the Minister of Municipal Affairs, and every such notice shall contain the following statement:

"If you think that you, or any other person, has been wrongly assessed, or assessed too high, or too low, or that your name or the name of any other person, has been wrongly inserted in, or omitted from, the roll, you may, within thirty days from the date of this notice, lodge a complaint with the Minister of Municipal Affairs, and every such complaint shall contain the post office address to which any notice required may be sent to you as complainant."

15. Section 17: By repealing same and substituting therefor the following:

“**17.** Every complaint shall be in the following form:

“To the Minister of Municipal Affairs:

“Sir,—I hereby appeal against assessment (*or non-assessment*) of.....on the following.. grounds (*here state grounds of appeal*).

“Dated this .. day of 19. .

“C.D.,
“Appellant.”

16. Section 18: By repealing same and substituting therefor the following:

“**18.** No assessment shall be invalidated by reason of any error, omission or misdescription in any assessment or tax notice, or by reason of the non-receipt of such notice by the person to whom it was addressed.”

17. Section 19: By repealing same and substituting therefor the following:

“**19.** All such appeals shall be decided and adjudged by the Minister of Municipal Affairs, or by such other person or persons, as may from time to time, be appointed by the Lieutenant Governor in Council, and every such decision shall be final and conclusive in every case adjudicated upon.”

18. Section 20: By repealing same and substituting therefor the following:

“**20.** The Minister of Municipal Affairs may, at any time, correct any gross and palpable errors in the rolls, and any corrections so made shall be initialled by the clerk making such corrections.”

19. Section 21: By repealing same and substituting therefor the following:

“**21.** The roll with any amendments made as aforesaid shall be the ‘Wild Lands Assessment and Tax Roll’.”

20. Sections 22 and 23: By repealing same.

21. Section 26: By striking out the words “thirty-first” where they occur in the second line thereof, and substituting therefor the word “fifteenth”; and by striking out the words “first days of January, and” where they occur in the twelfth line thereof, and substituting therefor the words “sixteenth day of December, and the first day of”; and by adding thereto the following:

“(2) Where a penalty of five per cent. is added, under the provisions of this section, it shall be five per cent. of the arrears of taxes and of the penalties, if any, already added.”

22. Section 43: By striking out clause 4.

No. 58.

SECOND SESSION
FOURTH LEGISLATURE
9 GEORGE V
1919

BILL

An Act to amend The Wild Lands
Tax Act.

Received and read the

First time

Second time

Third time

HON. MR. MACKay.

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