

BILL

No. 48 of 1921.

An Act respecting the Taxation of Land for Educational Purposes.

(Assented to , 1921.)

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 Educational Tax Act.*"
2. In this Act, unless the context otherwise requires,—
 - (a) "Assessed value" shall mean the value as arrived at under the provisions of *The Municipal District Act* or *The Improvement District Act*;
 - (b) "Land" shall include lands, tenements and hereditaments and any estate or interest therein exclusive of the buildings;
 - (c) "Minister" shall mean the Minister of Municipal Affairs;
 - (d) "Occupant" shall mean the inhabitant occupier of any land exempt from taxation by the province, or in default of any such occupant then the person entitled to possession of such land;
 - (e) "Owner" shall mean any person who appears by the records of the land titles office of the land registration district within which such land is situated to have any interest in any land in that district other than as mortgagee, lessee or encumbrancee, and also any *bona fide* purchaser of such land under a written agreement of sale thereof, and also the owner or lessee of any mineral or mineral rights.
3. Subject to the exceptions in this and the following section expressed,—
 - (a) All land within the province not exempt from taxation by the province shall be annually taxed at the rate of three mills in the dollar of the assessed value thereof;
 - (b) Every occupant of land exempt from taxation by the province shall be annually taxed at the rate of three mills in the dollar of the assessed value of the land occupied by him, and in respect of his interest therein;

- (c) Every occupant of land held under grazing permit or lease from the Government of Canada shall be taxed one and one-half cents per acre of the land so held;
- (d) Where the ownership of or the right to work minerals is separated from the ownership of the surface of land, the owner or lessee or other person entitled to such minerals or to work the same shall be taxed one and one-half cents per acre of such land.

(2) The tax levied on or in respect of any parcel of land shall be at least two dollars.

4. The lands and persons exempt from taxation under this Act shall be—

- (a) Land included within any organized school district, except the interest of any person in land held under grazing permit or lease from the Government of Canada;
- (b) Land held by or in trust for any tribe of Indians;
- (c) Land to the extent of one acre held by or for the use of any church and whereon a building used for church purposes is situated;
- (d) Land in use as a public cemetery, not exceeding twenty-five acres;
- (e) Land used as a right-of-way for any irrigation canal or ditch;
- (f) The occupant of any land held under hay permit;
- (g) The occupant of any land for which homestead entry has been made under the provisions of *The Dominion Lands Act* or of any Act substituted therefor for a period of four years after the making of homestead entry.

5. On or before the second day of January in each year every municipal district shall forward to the Minister of Municipal Affairs a report respecting assessment and taxation under this Act, showing—

- (a) Arrears of taxes at the beginning of the preceding year;
- (b) The amount of the assessment for the preceding year;
- (c) The amount collected and forwarded to the Minister of Municipal Affairs during the preceding year; and
- (d) The amount of arrears at the close of the preceding year.

6. Upon the Minister being satisfied that any land or the occupant of any land liable to taxation hereunder has also become subject in any year to school taxes in respect

thereof, the Minister may cancel the assessment made hereunder for the same year and direct that any moneys received by him by virtue of such assessment be refunded.

7. Upon the Minister of Education being satisfied that any organized school district has failed or ceased to maintain a school therein, the Lieutenant Governor in Council may by order declare the lands and occupants of lands therein to be subject to taxation thereunder, and upon such order being made and notice thereof published in *The Alberta Gazette*, and until its rescission, such order shall render such lands and occupants liable to taxation under this Act.

8. The Minister may compromise upon such terms as may seem to him good for payment of arrears of taxes payable to him in respect of lands which have been subdivided under a plan registered at the land titles office.

9. The method of assessment of lands, owners and occupants and the collection and enforcement of the taxes levied under this Act shall, in the case of lands situated in an improvement district follow and be regulated by *The Improvement District Act* and *The Tax Recovery Act*, and in the case of lands within a municipal district shall follow and be regulated by the provisions of *The Municipal District Act* and *The Tax Recovery Act*, including all the provisions of the said Acts as to penalties, liens, charges, distress and sale proceedings.

10. 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.

(2) The money so collected shall be paid to the Minister on the first day of the month following the date of collection and shall be accompanied by a statement showing the several amounts collected from occupants of land held under grazing permit or lease from the Government of Canada, and in respect of mineral rights.

11. The taxes received by the Minister under this Act shall after the deduction of the commission hereinbefore provided for be paid to the Provincial Treasurer.

12. All taxes received by the Provincial Treasurer under the provisions of the last preceding section shall form part of the general revenue fund, but the taxes received in respect of land held under grazing permit or lease from the Government of Canada shall be deposited by him in the general revenue fund as a special account and shall be expended by him from time to time under the direction of the Minister of Education in accordance with the provisions in that behalf of *The School Grants Act*.

13. 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 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 reference or entries concerning the said assessment and taxation:

Provided, however, that the Provincial Treasurer may require that the audit and inspection herein provided for be made by the auditor of each municipal district, and that a report of such audit be forwarded to him not later than the first day of March in each year.

14. *The Educational Tax Act*, being chapter 18 of the Statutes of Alberta, 1907, is hereby repealed.

No. 48.

FOURTH SESSION
FOURTH LEGISLATURE
11 GEORGE V
1921

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An Act respecting the Taxation of
Land for Educational Purposes.

Received and read the

First time.....

Second time.....

Third time.....

HON. C. R. MITCHELL.

EDMONTON:
J. W. JEFFERY, KING'S PRINTER.
A.D. 1921