

# BILL

No. 49 of 1921.

An Act to amend The Wild Lands Tax Act.

(Assented to , 1921.)

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

1. Section 3 of *The Wild Lands Tax Act*, being chapter 3 of the Statutes of Alberta, 1914, is amended—

- (a) As to paragraph 16 thereof by inserting the words “or lessee at a rack rent” after the word “owner” where it appears therein;
- (b) As to paragraph 18 thereof by striking out the words “and in the same assessment district”;
- (c) As to paragraph 21 thereof by striking out the same, and inserting in lieu thereof the following:

“21. Every quarter section of land upon which active mining operations are carried on together with not more than three quarter sections contiguous thereto if owned by the same person as the first mentioned quarter section.”

- (d) By inserting as paragraph 22 thereof the following:

“22. Where any corporation or person has, for the purpose of irrigating land owned by it or him, actually expended upon the construction of irrigation works a sum of money at least equal to that obtained by multiplying fifteen dollars by the number of acres of such land capable of being beneficially irrigated and intended to be irrigated by such works, then every quarter section included in such land, if a fourth part of such quarter section is capable of beneficial irrigation, shall be exempt from the payment of the wild lands tax:

“Provided that there shall be no exemption under this paragraph in respect of any land sold or agreed to be sold by such corporation or person, nor in respect of any land after the said irrigation works have been constructed, nor in respect of any land after the last day of December, 1924.”

2. Section 3a of the said Act is hereby struck out.

3. Section 3b of the said Act is amended—

- (a) By changing the number thereof to 4;

- (b) By striking out the word "incidence" where it occurs therein;
- (c) By striking out all words after the words "*The Municipal District Act*," and inserting in lieu thereof the words "and *The Tax Recovery Act*";
- (d) By adding as a proviso thereto the following:  
"Provided that in any year an appeal may be made in respect of the wild lands tax under the provisions of any such Act."

4. Sections 3c and 3d of the said Act are renumbered as Sections 5 and 6 respectively.

5. Sections 4 to 38b, inclusive, of the said Act are hereby struck out, together with the captions thereto.

6. Section 7 is added to the said Act as follows:

"7. The authority to levy and collect the tax hereby imposed in the case of land situated in any improvement district shall vest in the Department of Municipal Affairs, and the method of assessment, collection and enforcement of the tax against wild lands within the meaning of this Act shall follow and be regulated by the provisions of *The Improvement District Act* and *The Tax Recovery Act*:

"Provided that in any year an appeal may be made in respect of the wild lands tax under the provisions of any such Act."

7. Section 39 of the said Act is amended by changing the number thereof to 8.

8. Section 40 of the said Act is amended—

- (a) By changing the number thereof to 9;
- (b) By striking out the words "may appoint auditors and inspectors under this Act," and inserting in lieu thereof the words "may appoint auditors, inspectors and such other persons as may be necessary to carry out the provisions of this Act."

9. Section 41 of the said Act is hereby struck out.

10. Section 42 of the said Act is amended by changing the number thereof to 10.

11. Section 43 of the said Act is amended—

- (a) By changing the number thereof to 11;
- (b) As to paragraph 1 thereof by adding thereto the following: "and the inhabitant occupier of any land exempt from taxation by the province, or if there is no such inhabitant occupier, then the person entitled to the possession of such land."

No. 49.

---

FOURTH SESSION  
FOURTH LEGISLATURE  
11 GEORGE V  
1921

---

**BILL**

An Act to amend The Wild Lands  
Tax Act.

---

Received and read the

First time.....

Second time .....

Third time .....

---

HON. C. R. MITCHELL.

---

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