

BILL

No. 50 of 1921.

An Act to amend The Supplementary Revenue Act.

(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. Section 3a of *The Supplementary Revenue Act*, being chapter 6 of the Statutes of Alberta, 1918, is amended—

(a) As to subsection 1 thereof by striking out the same and substituting therefor the following:

“3a. For the purposes of this Act the assessor in every municipality shall assess by valuation and shall upon the completion of the assessment roll in the year 1920, and every fifth year thereafter and after the mailing of the notices of assessment and disposal of appeals, if any, by the council or the board of valuation and revision of assessments as provided for in the various municipal Acts, forward to the Department of Municipal Affairs a statement showing in such detail and in such form as the Minister may prescribe the total assessed value of the land in such municipality assessed by valuation and the total acreage held under grazing lease or permit from the Government of Canada.”

(b) By adding as subsection 3 thereof the following:

“(3) In case any municipality fails to forward such statement on or before the first day of October of the year in which the statement is required the Minister shall at once appoint an assessor to make or complete the assessment, and such remuneration as the Minister may determine shall be paid by the municipality in question to that assessor.”

2. Section 4 of the said Act is amended—

(a) As to subsection 3 thereof by adding thereto the following:

“Provided that the board upon forwarding to the Minister of Municipal Affairs the total assessed value of the lands as fixed by it in any municipality, may divide the lands in the municipality into different classes, such as farm lands, subdivided areas and such other classes as may seem fit to it, and may direct that the difference between the

total assessment as fixed by it and the total assessment as fixed by the assessor, or any part of such difference, whether such difference be by way of excess or deficiency shall be allocated to any of such classes, or any part or member of such class (all of which are hereinafter included in the term "special class of land");

- (b) As to subsection 4 thereof by striking out the word "tenth" where it occurs therein, and inserting in lieu thereof the word "thirty-first";
- (c) As to subsection 5 thereof by striking out the word "tenth" where it occurs therein, and inserting in lieu thereof the word "thirty-first";
- (d) As to subsection 8 thereof by adding after the word "board" where it occurs at the end of the first paragraph thereof, the following:

"In case the equalized assessment as fixed by the board differs from the total assessment of land as fixed by the assessor, the secretary-treasurer of the municipal district shall divide the difference amongst all parcels of land separately assessed within the municipality in proportion to their assessments and where special directions are given as to the allocation of the difference or any part thereof to any special class of lands within the municipality, the secretary-treasurer shall if there is more than one member of such class, similarly divide the difference or any part thereof that has been allocated to such special class of lands amongst all parcels of land separately assessed which are included in the said special class. The assessed value of each parcel so determined shall be the value of such parcel for all purposes. When the assessed value of any parcel of land is changed under the provisions of this Act, then notice of such change shall be sent to each person assessed in respect thereof and no appeal from the assessment so arrived at shall be heard, but the secretary-treasurer shall, in the event of any error in calculation, alter the roll so as to correct the same upon his attention being called thereto";

- (e) As to subsection 8 thereof by adding after the word "exceeds" in the second line of the proviso thereto the words "or is less than";
- (f) By adding as subsection 9 thereof the following:
 "(9) Notwithstanding anything in this Act, *The Municipal District Act* or *The Improvement District Act*, to the contrary, the council of a municipal district or in the case of an improvement district the Minister, as the case may be, may instruct the assessor in the year 1921, before the

first day of June thereof, to send an assessment notice showing the assessed value of the land as reported under section 3a hereof and may receive, hear, and decide appeals against the said assessment according to the provisions of the respective Acts:

"Provided that after the assessment roll is finally completed the provisions for the adjustment of any difference between the sum total of the roll as thus amended and the sum reported to the Minister by the Assessment Equalization Board shall be proportionately divided as provided in subsection 8 of section 4 hereof."

3. Section 6 of the said Act is amended by adding as subsection 5 thereof the following:

"(5) The Minister may compromise upon such terms as may be agreed upon for payment of arrears of taxes on lands which have been subdivided under a plan registered at the Land Titles Office, whether such plan has been cancelled or not."

4. Section 8 of the said Act is amended as to subsection 4 thereof by striking out the words "two and one-half" where they appear therein, and inserting in lieu thereof the word "five."

5. Section 13 of the said Act is hereby struck out, and the following substituted therefor:

"13. All lands registered in the name of the Crown, or the beneficial ownership of which is vested in the Crown, shall be exempt from assessment under this Act or any other Act, and neither the board nor the assessor shall consider such lands in fixing the total assessable value of the rateable lands in a municipality."

No. 50.

FOURTH SESSION
FOURTH LEGISLATURE
11 GEORGE V
1921

BILL

An Act to amend The Supplementary
Revenue Act.

Received and read the

First time

Second time

Third time

HON. C. R. MITCHELL.

EDMONTON:
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