

# BILL

No. 65 of 1923.

An Act to amend The School Assessment Act.

(Assented to \_\_\_\_\_, 1923.)

**H**IS 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 School Assessment Act Amendment Act, 1923.*"

**2.** Section 7 of *The School Assessment Act*, being chapter 52 of the Revised Statutes of Alberta, 1922, is amended as to subsection 2 thereof, by adding thereto the following:

"Provided that in the case of a district which is not entirely situated within one municipal or one local improvement district, the board may direct the assessor to value all the lands of the district for such purposes."

**3.** Section 11a is added to the said Act as follows:

"**11a.**—(1) Where any person had at the time of his assessment any taxable interest in the property in respect of which his name was entered upon the assessment roll and he has not given notice of an appeal within fifteen days after the posting of the roll, then upon the expiration of the said fifteen days the assessment of the property placed opposite his name on the roll shall be deemed incontestably to be the proper, lawful and final assessment of his taxable interest therein.

"(2) Where any person had at the time of his assessment any taxable interest in the property in respect of which his name was entered upon the assessment roll and there has been an appeal to a justice of the peace, but there has been no appeal to the District Court, then immediately upon the expiry of the time limited for the filing of notice of an appeal to a judge, the assessment of the property placed opposite his name on the roll shall be deemed incontestably to be the proper, lawful and final assessment of his taxable interest therein."

**4.** Subsection (1) of section 18 of the said Act is hereby struck out, and the following substituted therefor:

"**18.** In case any person fails to pay any taxes which he is liable to pay within thirty days after the posting of the tax roll, the treasurer may by himself or his agent collect the same with costs by distress—

- “(a) upon the goods or chattels found within the school district of the owner or occupant of the land whose name appears on the roll, and who is hereinafter called ‘the person taxed’; or
- “(b) upon the interest of the person taxed in any goods found on the land in respect of which the taxes distrained for are payable, including his interest in any goods to the possession of which he is entitled under a contract by which he may become the owner thereof upon the performance of any condition; or
- “(c) upon any goods or chattels of the owner of the land in respect of which the taxes distrained for are payable, although the name of such owner does not appear upon the collector’s roll in respect of such land; or
- “(d) upon any goods and chattels upon the land in respect of which the taxes distrained for are payable when the title to such goods and chattels is claimed in any of the following ways:
  - “(i) by virtue of an execution against the person taxed or against the owner of the land in respect of which the taxes distrained for are payable, and notwithstanding the fact that such last-mentioned owner’s name does not appear on the collector’s roll;
  - “(ii) by purchase, gift, transfer or assignment from the person taxed or from the owner of the land in respect of which the taxes distrained for are payable, whether absolute or in trust or by way of mortgage or otherwise; or
  - “(iii) by the wife, husband, daughter, son, daughter-in-law or son-in-law of the person taxed or of the owner of the land in respect of which the taxes distrained for are payable, or by any relative of either the person taxed or the owner as last aforesaid, in case such relative lives on the land as a member of the family; or
  - “(iv) by virtue of any assignment or transfer made for the purpose of defeating distress.”

**5.** Section 22 of the said Act is amended as to subsection (2) thereof by adding thereto the following:

“Unless the board directs an assessor to value all the lands of the district for such purposes.”

**6.** Section 22 of the said Act is amended—

- (a) as to subsection (2) thereof by inserting at the beginning of the subsection the words “subject to the provisions of subsection (2a) hereof”;

(b) by adding as subsection (2a) thereof the following:

“(2a) The board may appoint a special assessor whose duty it shall be to value all the lands of the district for the purposes of this section.”

**7.** Subsection (2) of section 24 of the said Act is amended as to paragraph (g) thereof by striking out the words “buildings on unsubdivided farm lands” where they occur therein, and substituting therefor the words “farm buildings and other farm improvements on unsubdivided farm lands.”

**8.** Section 37a is added to the said Act as follows:

“**37a.** Where any person had at the time of his assessment any taxable interest in the property in respect of which his name was entered upon the assessment roll and there has been no appeal to the court of revision in accordance with the provisions of this Act, then upon the expiry of the time hereinbefore limited for appeals to the court of revision, the assessment of the property placed opposite his name on the assessment roll shall be deemed incontestably to be the proper, lawful and final assessment of his taxable interest therein.”

**9.** Section 38a is added to the said Act as follows:

“**38a.** Where any person had at the time of his assessment any taxable interest in the property in respect of which his name was entered upon the assessment roll and there has been an appeal to the court of revision, but there has been no appeal to the District Court, then immediately upon the expiry of the time for giving notice of intention to appeal, the assessment of the property placed opposite his name on the assessment roll shall be deemed incontestably to be the proper, lawful and final assessment of his taxable interest therein.”

**10.** Section 39 of the said Act is amended—

(a) as to subsection (2) thereof by striking out the words “In any village district other than,” where they occur at the beginning of the subsection, and substituting therefor the words “In any village district other than a consolidated district or”;

(b) by adding as subsection (3) thereof the following:  
“(3) upon the request of the council of any town or village within a consolidated district, the Minister may, in respect of such district, authorize a less mill rate on unsubdivided farm lands situated outside of the boundaries of such town or village than on other assessable property.”

**11.** Section 41 of the said Act is amended—

- (a) by striking out subsection (2) thereof, and substituting therefor the following:

“(2) Where any person has in any year paid a school tax of at least four dollars to any city, town, municipal district or school district, he shall not be liable in that year to the tax imposed by this section”;

- (b) by striking out subsections (6), (7) and (8) thereof and substituting therefor the following:

“(6) The secretary may, by notice in writing, require such employer to deduct from the next payment made to any employee who is named in the notice and has not paid the tax imposed hereby, the amount of such tax, and to forward the same to the treasurer of the district immediately after making the deduction hereinbefore directed.

“(7) Any employer who fails to make the deduction hereinbefore directed and to forward the amount of such deduction as hereinbefore directed, shall be liable upon summary conviction to a fine not exceeding fifty dollars, and the amount of such fine shall be paid to the treasurer of the district, who, in the event of the same not being paid, within one fortnight of its imposition, may levy the amount of the same by distress and sale of the goods and chattels of the employer in default, in the same manner as the goods and chattels of a person against whom taxes are assessed may be distrained, and of all costs incurred by reason of the proceedings leading to the imposition of the fine, or of enforcing the payment thereof.”

**12.** Section 46 of the said Act is hereby struck out, and the following substituted therefor:

“**46.** In case any person fails to pay the taxes assessed against him within the thirty days specified in the tax notice, the treasurer or collector may, by himself or his agent, levy the same with costs by distress—

- “(a) upon the goods or chattels found within the school district of the owner or occupant of the land whose name appears on the roll, and who is hereinafter called ‘the person taxed’; or

- “(b) upon the interest of the person taxed in any goods found on the land in respect of which the taxes distrained for are payable, including his interest in any goods to the possession of which he is entitled under a contract for purchase, or under a contract by which he may become the owner thereof upon the performance of any condition; or

- “(c) upon any goods or chattels of the owner of the land in respect of which the taxes distrained for are payable, although the name of such owner does not appear upon the collector’s roll in respect of such land; or
- “(d) upon any goods and chattels upon the land in respect of which the taxes distrained for are payable when the title to such goods and chattels is claimed in any of the following ways:
  - “(i) by virtue of an execution against the persons taxed or against the owner of the land in respect of which the taxes distrained for are payable, and notwithstanding the fact that such last-mentioned owner’s name does not appear on the collector’s roll;
  - “(ii) by purchase, gift, transfer or assignment from the person taxed or from the owner of the land in respect of which the taxes distrained for are payable, whether absolute or in trust or by way of mortgage or otherwise; or
  - “(iii) by the wife, husband, daughter, son, daughter-in-law or son-in-law of the person taxed or of the owner of the land in respect of which the taxes distrained for are payable, or by any relative of either the person taxed or the owner as last aforesaid, in case such relative lives on the land as a member of the family; or
  - “(iv) by virtue of any assignment or transfer made for the purpose of defeating distress.”

**13.** Section 61a is inserted in the said Act as follows:

“**61a.**—(1) Where any person having an interest in property taxable under the provisions of this Act has in any year heretofore or hereafter been assessed in respect of such property and notice of such assessment has been sent to him, but he has escaped from taxation by virtue of his assessment being declared invalid or a nullity by a court of competent jurisdiction, then such person may be assessed in any subsequent year in respect of such interest, and shall thereupon become liable to pay as taxes in such subsequent year, and in addition to any taxes, if any, to which he is liable in that year, the taxes which he would have been liable to pay in the year in which he escaped taxation, if he had then been correctly assessed and taxed.

“(2) The said assessment shall be made by the justice of the peace nearest to the residence of the secretary or the court of revision, according as the original assessment was made in a rural district or was not so made, and the person assessed thereby shall be immediately notified

thereof by the secretary-treasurer and the person so assessed shall have the right of appeal to the judge of the District Court of any judicial district in which the district is wholly or partly situated.

“(3) The person appealing shall serve upon the secretary-treasurer of the district within thirty days after the decision of the justice of the peace or the court of revision as the case may be a written notice of his intention to appeal to a District Court judge.

“(4) The District Court judge so appealed to shall hear the appeal within one month after he has been notified by the secretary-treasurer of the desire of the said person to appeal and he shall either confirm the assessment made by the justice of the peace or the court of revision as the case may be, or, if he thinks such assessment is incorrect, fix a sum as the proper assessment of the person appealing.”

**14.** Section 61*b* is inserted in the said Act as follows:

“**61*b*.** In determining all matters brought before a justice of the peace, the court of revision or a District Court judge, such justice, court or judge shall have jurisdiction to determine not only the amount of the assessment but also all questions as to whether any persons or things are or were assessable, or are or were legally assessed or exempted from assessment.”

**15.** Section 68 of the said Act is amended—

- (a) as to subsection (1) thereof by striking out the words “one thousand nine hundred and twenty-two” where they occur therein, and substituting therefor the words “one thousand nine hundred and twenty-three”;
- (b) as to subsection (2) thereof by striking out the words “one thousand nine hundred and twenty-two” where they occur therein, and substituting therefor the words “one thousand nine hundred and twenty-three.”

No. 65.

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THIRD SESSION  
FIFTH LEGISLATURE  
13 GEORGE V  
1923

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**BILL**

An Act to amend The School Assessment Act.

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Received and read the

First time.....

Second time.....

Third time.....

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HON. MR. BAKER.

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EDMONTON:  
J. W. JEFFERY, KING'S PRINTER  
A.D. 1923