

BILL

No. 31 of 1924.

An Act to amend The School Assessment Act.

(Assented to _____, 1924).

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 School Assessment Act Amendment Act, 1924.*"

2. Section 7 of *The School Assessment Act*, being chapter 52 of the Revised Statutes of Alberta, 1922, is amended—

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

"Provided further that if any parcel of land upon which no valuation for the purposes of *The Supplementary Revenue Act* has been placed, is or becomes assessable for school purposes in any year, the board may direct the assessor to value such parcel for the purposes of this section."

(b) By adding subsection (2a) thereto as follows:

"(2a) Land assessed under the provisions of the preceding subsection shall be assessed so that its assessed value shall bear a true and just proportion to the value at which the lands in the district were assessed at the time of making the immediately preceding valuation for the purposes of *The Supplementary Revenue Act.*"

3. Section 16 of the said Act is hereby struck out, and the following substituted therefor:

"**16.**—(1) In the event of any taxes remaining unpaid after the fifteenth day of December of the year for which the same are levied, there shall be added thereto by way of penalty a sum equal to five per centum of the amount of taxes unpaid, and in the event of any taxes or any part thereof remaining unpaid on the first day of July next following, there shall be added thereto by way of penalty an additional sum equal to five per centum of the amount of such taxes at that date remaining unpaid and the same additional sum shall be added thereto in the same manner upon any taxes remaining unpaid half-yearly upon each first day

of July and sixteenth day of December following; and such amount or amounts so added shall form a part of the taxes which by the next preceding section are created a special lien upon the land.

“(2) Nothing in this section contained shall be construed to extend the time for payment of the said taxes nor in any way to impair the right of distress or any other remedy provided by this Act for the collection of the said taxes.

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

4. Section 41 of the said Act is amended as to subsection (1) thereof by striking out the words “by any person assessed” where they occur therein, and substituting therefor the words “by any resident of the district assessed.”

5. Section 42 of the said Act is amended—

(a) by striking out subsection (3) thereof, and substituting therefor the following:

“(3) In the event of any taxes remaining unpaid after the fifteenth day of December of the year for which the same are levied there shall be added thereto by way of penalty a sum equal to five per centum of the amount of taxes remaining unpaid, and in the event of any taxes or any part thereof remaining unpaid on the first day of July next following there shall be added thereto by way of penalty an additional sum equal to five per centum of the amount of such taxes at that date remaining unpaid, and the same additional sum shall be added thereto in the same manner upon any taxes remaining unpaid half-yearly upon each first day of July and sixteenth day of December following; and such amount or amounts so added shall form a part of the taxes which by the next preceding section are created a special lien upon the land.”

(b) By adding subsections (4) and (5) thereto as follows:

“(4) Nothing in this section contained shall be construed to extend the time for payment of the said taxes, nor in any way to impair the right of distress or any other remedy provided by this Act for the collection of the said taxes.

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

6. Section 56 of the said Act is hereby struck out, and the following substituted therefor:

"56. Subject to the provisions of this Act and of *The School Act*, the property liable to taxation for school purposes in a town district shall be the property which is liable to taxation for municipal purposes, or which would be liable to taxation for municipal purposes if situated within the city or town:

Provided, however, that farm buildings and other farm improvements on unsubdivided farm lands, and live stock and farm implements used and kept on a farm shall be exempt from taxation for school purposes."

7. This Act shall come into force on

No. 31.

FOURTH SESSION
FIFTH LEGISLATURE
14 GEORGE V
1924

BILL

An Act to amend The School
Assessment Act.

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. BAKER.

EDMONTON:
J. W. JEFFERY, KING'S PRINTER
A.D. 1924