

BILL No. 59 of 1929

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A BILL TO AMEND THE IMPROVEMENT  
DISTRICTS ACT, 1927.

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NOTE.

This Bill provides that buildings erected by a tenant on railway land are to be assessed to the tenant.

WALTER S. SCOTT,

*Legislative Counsel.*

*(This note does not form any part of the Bill and is offered merely as a partial explanation of some of its provisions.)*

# BILL

No. 59 of 1925.

An Act to amend The Improvement Districts Act, 1927.

(Assented to \_\_\_\_\_, 1926.)

**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 Improvement Districts Act, 1927, Amendment Act, 1927.*"

**2.** *The Improvement Districts Act, 1927*, being chapter 53 of the Statutes of Alberta, 1927, is amended by adding thereto as section 5a, immediately after section 4 thereof, the following:

"**5a.**—(1) Buildings erected by a tenant upon land leased by a railway company, whether affixed or not, shall be considered as land for the purposes of assessment, and shall be separately assessed at the same rate as improvements affixed to land.

"(2) The name of every such tenant shall be placed upon the assessment roll as owner of the buildings.

"(3) Every such tenant shall, whether his name appears on the assessment roll or not, pay taxes upon the assessed value of the buildings, at the rates lawfully imposed thereon, irrespective of the amount or nature of his interest therein."

No. 59.

THIRD SESSION  
SIXTH LEGISLATURE  
19 GEORGE V  
1929

**BILL**

An Act to amend The Improvement  
Districts Act, 1927.

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. REID

BRANTON:  
W. D. JONES, MRS. FARRIS  
Feb. 1929

Title: 1929 (6th, 3rd) Bill 59, An Act to amend The Improvement  
Districts Act, 1927