

BILL

No. 46 of 1930.

An Act to amend The Improvement Districts Act, 1927.

(Assented to _____, 1930.)

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, 1930.*"

2. *The Improvement Districts Act, 1927*, being chapter 53 of the Statutes of Alberta, 1927, is amended as to section 2 thereof, by striking out paragraph (l) thereof, and substituting therefor the following:

"(l) 'Mineral' shall include coal, but shall not include natural gas, petroleum, gasolene or any oil of a mineral nature."

3. Section 12 of the said Act is amended—

(a) by striking out the proviso to subsection (1) thereof; and

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

"(3) In every year the assessor shall assess all parcels of land, the value of which has been lessened by the destruction of buildings or improvements thereon or the decrease in the value thereof from some other cause than fair wear and tear, or the value of which has been increased owing to the erection, completion or substantial repair of buildings or improvements thereon.

"(4) Whenever any parcel of land, as distinguished from parcels of minerals, becomes assessable for the first time, the land comprised therein, as distinguished from buildings or improvements shall be valued at its fair actual value at the date of the last triennial assessment made for the purpose of *The Supplementary Revenue Act.*"

4. Section 14 of the said Act is amended as to subsection (1) thereof, by adding thereto the words "and in respect of parcels, the assessment of which has been changed under the provisions of section 12."

5. Section 17 of the said Act is hereby struck out and the following substituted therefor:

“17. Every complaint shall be considered by the Alberta Assessment Commission, which after considering such complaint, and such other statements or facts as may be submitted to it in writing, shall give its decision, and every such decision shall be final and conclusive.”

6. Section 18 of the said Act is amended as to subsection (1) thereof, by striking out the words “the person hearing the complaint” and substituting therefor the words “the Alberta Assessment Commission.”

7. Section 20 of the said Act is amended—

- (a) by striking out the words “Assessment Equalization Board” and substituting therefor the words “Alberta Assessment Commission”; and
- (b) by striking out the word “Board” where it occurs therein and substituting therefor the word “Commission.”

8. Section 27 of the said Act is amended—

- (a) as to subsection (1) thereof, by striking out the words “to the Minister or other person appointed to hear complaints” and substituting therefor the words “to the Alberta Assessment Commission”; and
- (b) as to subsection (2) thereof—
 - (i) by striking out the words “The Minister; or other person appointed to hear complaints” and substituting therefor the words “The Alberta Assessment Commission”; and
 - (ii) by striking out the word “he” wherever it occurs therein, and substituting therefor the word “it.”

9. Section 29 of the said Act is hereby struck out and the following substituted therefor:

“29.—(1) Before the first day of June in each year every Department, other than the Department of Municipal Affairs, charged with the duty of expending any part of the improvement district taxes shall send to the Minister a statement with reference to each improvement district of the amount required to be expended by it therein, during the current year.

“(2) Before the first day of July in each year, the Minister shall with respect to each improvement district estimate the total amount required to be expended within each such district during the current year and shall cause to be levied to meet such expenditure an improvement district tax at such rate on the dollar of the assessed value as he deems sufficient to produce the amount of the said estimate; due allowance being made for the amount of taxes which may reasonably be expected to remain unpaid.”

10. Section 53 of the said Act is hereby repealed and the following substituted therefor:

“53.—(1) The improvement district taxes of each district shall be deposited in a chartered bank to the credit of the Minister, and the taxes collected in each improvement district shall be expended under his direction in meeting the ordinary requirements of the district and in paying over to the Departments who have duly submitted estimates to him under the provisions of section 29 of this Act, the amounts estimated by them, or in the event of a sum sufficient to discharge all the expenditure of the district not being collected, a proper proportionate part of the sum actually collected.

“(2) The expenses incident to the assessment and collection of taxes and any other necessary expenses in connection with the administration of affairs in each district shall be a first charge on the funds derived from the improvement taxes of such district.

“(3) The details of the expenditure in any district shall be published in the public accounts annually submitted to the Legislative Assembly.”

11. Section 56*a* is added to the said Act immediately after section 56 as follows:

“56*a*. The Minister of Public Works shall make such improvements as may from time to time be required in each district on roads leading directly to or from, and in the interest of the district and shall yearly submit estimates of the probable expenditure on such improvements in accordance with the provisions of section 29 of this Act.”

No. 46

FOURTH SESSION
SIXTH LEGISLATURE
20 GEORGE V
1930

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An Act to amend The Improvement
Districts Act, 1927.

Received and read the

First time

Second time.....

Third time.....

HON. MR. REID

EDMONTON:
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A.D. 1930