

# BILL

No. 63 of 1930.

An Act to consolidate and amend The School Assessment Act.

(Assented to \_\_\_\_\_, 1930.)

**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.*"
2. In this Act, unless the context otherwise requires—
  - (a) All words, names and expressions shall have the same meaning as is expressly or impliedly attached to them by *The School Act*;
  - (b) "Collecting municipal unit" shall mean a municipal district which collects school taxes;
  - (c) "Collecting rural district" shall mean a rural district which is not within a school division, and of which no part is within a collecting municipal district;
  - (d) "Land" shall mean land, tenements and hereditaments and any estate or interest therein;
  - (e) "Mineral" shall, but not so as to restrict in any way the ordinary meaning of the word, include coal, natural gas, petroleum, gasolene and all oils of a mineral nature;
  - (f) "Municipal unit" shall mean a municipal district or an improvement district;
  - (g) "Non-collecting municipal unit" shall mean a municipal district which does not collect school taxes, or an improvement district;
  - (h) "Part-collecting rural district" shall mean a rural school district which is not within a school division, and is partly within one or more collecting municipal units, and partly within one or more non-collecting municipal units;
  - (i) "Personal property" shall mean all goods and chattels;
  - (j) "Timber licensee" shall include a holder of a license of a timber berth or of a permit to cut timber, from

the Dominion of Canada or from the Province, or having an agreement with either which confers a right to cut timber;

- (k) "Unsubdivided farm lands" shall mean lands which are used for farming purposes and in respect of which no plan of subdivision has been filed under the provisions of *The Land Titles Act*.

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PART I.

ASSESSMENT IN DISTRICTS OR PARTS OF DISTRICTS THAT  
MAKE THEIR OWN ASSESSMENT.

**3.** For the purposes of assessment and taxation the following sections, 4 to 43, shall apply to each and every—

- (a) village district;
- (b) consolidated district;
- (c) collecting rural district;
- (d) part-collecting rural district in respect of that portion of its area which is not located within a collecting municipal unit;
- (e) district which is empowered by the Minister under this Act to make an assessment and levy taxes in respect of its whole area.

**4.**—(1) In each year the board of trustees shall appoint an assessor and in the manner herein provided shall cause to be prepared an assessment and tax roll which may be in Form A in the Schedule hereto.

(2) The secretary or any member of the board or any other person may be appointed assessor.

**5.**—(1) All property not herein declared to be exempt from assessment shall be subject to assessment and taxation for school purposes.

(2) The following property shall be exempt from assessment:

- (a) All the property held by His Majesty or for the public use of the Province;
- (b) All property held by or in trust for the use of any tribe of Indians;
- (c) The buildings and grounds of all public and separate schools and the personal property belonging to the same if it is used exclusively for school purposes and under the management of the Department;
- (d) Any building used for church purposes, and not used for any other purpose for hire or reward, and the lot or lots whereupon it stands, not exceeding one-half acre, except such part as may have any other building thereon;

- (e) Any land in use as a public cemetery, not exceeding twenty-five acres;
- (f) The land of agricultural societies organized under *The Agricultural Societies Act*;
- (g) The land to the extent of five acres held by or for the use of any hospital which receives a government grant;
- (h) The annual income of any person derived from any source;
- (i) Household effects of every kind, books and wearing apparel;
- (j) All growing crops;
- (k) Farm buildings and other farm improvements on unsubdivided farm lands, and grain, hay, live stock and farm implements used or kept on a farm;
- (l) The increase in the value of the land by reason of the annual cultivation thereof or by reason of the cultivation of trees;
- (m) All land covered with water which is in the course of being reclaimed under any plan or scheme authorized by the Government of Alberta or the Government of Canada;
- (n) All works constructed, operated and used in connection with the irrigation ditches, as well as the ditches themselves operated under and subject to the provisions of *The Irrigation Districts Act, 1920*:  
 Provided, however, that should any such works and ditches cease to be operated throughout one year, then they shall not be exempt from taxation during the year following that in which they were not operated.

(3) Where any person is occupant of or interested in any property mentioned in paragraph (a) or (b) of the next preceding subsection, otherwise than in an official capacity, such occupant or person interested shall be assessed in respect thereof, but the property itself shall not be liable beyond the interest of the person assessed:

Provided, however, that in the case of land held under grazing lease or permit from the Government of Alberta or the Government of Canada, no tax shall be payable by any person, as such occupant or person interested, in respect of his interest therein under such grazing lease or permit.

(4) Any mineral or minerals in or on any land shall be assessed separate from the land at its or their fair actual value.

(5) The growing timber upon any land which is held by any person as a timber licensee shall be separately assessed at its fair actual value.

**6.**—(1) As soon as may be in each year after the first day of March, the assessor, according to the best information available, shall place on the assessment portion of the

assessment and tax roll a list of all assessable property in the district, the assessed values thereof, the names of the owners and occupants or owners and persons in possession thereof, and any other particulars that may be necessary.

(2) Except in the case of the establishment of a district after the last day of June in any year, any land which becomes liable to assessment for the first time after that date shall not be assessed until the following year.

**7.** Any person owning or occupying property exempt from assessment may waive his exemption and notify the assessor in writing, at least ten days before the completion of the roll, to assess him for such property in order that he may thereby be qualified for voting or holding office.

**8.** Subject to the provisions of sections 9 and 10 hereof, land, buildings and improvements thereon shall be assessed at the fair actual value thereof.

**9.** In a collecting rural district which is entirely within one non-collecting municipal unit, and in a part-collecting rural district when that portion of its area which is not within a collecting municipal unit is entirely within one non-collecting municipal unit, the assessed value of each parcel of land as fixed for the purposes of *The Supplementary Revenue Act* shall be taken as the assessed value thereof for school assessment purposes, and there shall be no appeal therefrom.

**10.** In a collecting rural district which is not entirely within one non-collecting municipal unit, and in a part-collecting rural district when that portion of its area which is not within a collecting municipal unit is not entirely within one non-collecting municipal unit the assessed value of each parcel of land as fixed for the purposes of *The Supplementary Revenue Act* shall be taken as the assessed value thereof for school assessment purposes, and there shall be no appeal therefrom:

Provided, that if dissatisfaction with regard to such value is expressed by any one of the following methods:

- (a) By a motion passed at the annual meeting;
- (b) By delivery to the board of a notice in writing signed by at least ten or a majority of the electors of the district prior to the first day of February;
- (c) By delivery to the board of a notice in writing signed by at least a majority of the electors in any part of the district which is within one municipal unit prior to the first day of February—

the board shall direct the assessor to assess each parcel for school assessment purposes for the current year and for each succeeding year in which the then valuations for the purposes of *The Supplementary Revenue Act* are in force in the manner mentioned in section 8 hereof.

**11.** If an assessment is made under either of the two preceding sections by adopting the assessed values as fixed for the purposes of *The Supplementary Revenue Act*, and 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 assess such parcel for school purposes at such value as shall bear a true and just proportion to the values at which the adjoining lands situated in the same municipal unit were assessed at the time of making the immediately preceding valuation for the purposes of *The Supplementary Revenue Act*.

**12.** In assessing stock in trade the assessor shall assess a person, firm or corporation for the amount of the monthly average stock in trade kept on hand by such person, firm or corporation during the twelve months immediately prior to the date of assessment; or in case such person, firm or corporation kept the stock in trade on hand for a shorter period, then only during such shorter period.

**13.** Any person may be required by the assessor to deliver to him a written statement of all property for which he is liable to be assessed, with such other information as to the owner, occupant, location and value or other necessary particulars which may be demanded, and if he fails to do so or knowingly makes any false statement such person shall upon complaint of the assessor be liable on summary conviction to a fine not exceeding fifty dollars.

**14.**—(1) The assessment portion of the assessment and tax roll shall be completed by the first day of April or so soon thereafter as may be in each year, and when completed the assessor shall certify, by a memorandum inscribed thereon and signed by him, that the statements contained therein are correct to the best of his knowledge and belief.

(2) If the assessor is not the secretary, the roll when so certified shall be delivered by the assessor to the secretary.

(3) When so certified, the assessment portion of the roll shall be *prima facie* evidence of the statements therein contained.

**15.** After the roll has been certified by the secretary or has been received by him from the assessor, he shall file the same and endorse thereon the date of such filing.

**16.** The secretary shall until the sitting of the court of revision keep the roll open at all reasonable times to the inspection of all persons residing, or owning, or in the possession of property, within the district and the agents of such persons appointed in writing.

## PART II.

## COMPLAINTS AND APPEALS.

**17.** Within ten days after the filing of the roll the board shall meet, and set a day, hour and place when it shall sit as a court of revision, and such day shall be not less than thirty days nor more than forty days after the date of such board meeting.

**18.** Within ten days after the date of the board meeting mentioned in the preceding section the secretary shall give notice in writing, by post or otherwise, to every person whose name appears on the roll and whose address is known, in Form B in the appendix hereto; and shall post up in at least five conspicuous places in the district, one of which shall be the post office nearest to the district, notices with respect to the holding of the court of revision in Form C in the Schedule hereto.

**19.** If any person thinks that any property has been wrongfully assessed or assessed too high or too low, or that his name or the name of any other person has been wrongfully entered on or omitted from the roll, he may, within ten days prior to the date set for the holding of the court of revision, deliver written notice to the secretary of the particulars and grounds of his complaint, which notice may be in Form D in the Schedule hereto.

**20.** At least five days before the date set for the holding of the court of revision, the secretary shall give notice in writing by post or otherwise to each person with respect to whose assessment or non-assessment a complaint has been made, which may be in Form E in the Schedule hereto.

**21.—(1)** At the time appointed, unless no written complaints have been received, the board shall sit as a court of revision to consider all complaints that have been received by its secretary in accordance with the provisions of this Act in that behalf.

(2) The court of revision shall have power to take evidence under oath, and all necessary oaths may be administered by any member of such court of revision.

(3) The court of revision may adjourn from time to time, but no adjournment shall be for a longer period than one week.

(4) The roll as finally passed by the court and certified by the secretary as passed shall, except in so far as the same may be further amended on appeal to a District Court, be valid and bind all parties concerned notwithstanding any defect or error committed in or with regard to such roll, or any defect or error or misstatement in the notices required by any of the three next preceding sections, or the omission to deliver or transmit such notices.

**22.**—(1) Immediately after the conclusion of the sittings the secretary shall amend the roll in accordance with the decisions of the court of revision.

(2) Every such amendment shall be made in ink and initialled by the secretary.

**23.** Within three days after the court of revision has heard and determined any complaint, the secretary shall advise the complainant, and every person whose name is entered upon the roll in respect of the property affected, of the result of the hearing of the complaint by personally serving a written notice on the complainant and every such person or by sending the same by registered mail.

**24.** When the court of revision has omitted, neglected or refused to hear or decide a complaint by the day fixed for the completion of its duties, the secretary shall immediately notify the complainant in the manner mentioned in the preceding section.

**25.** Where any person had at the time of his assessment any interest in the property in respect of which his name was entered upon the roll, and no complaint has been made to the court of revision in accordance with the provisions of this Act, then upon the expiry of the time hereinbefore limited for complaints to the court of revision, 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 assessable interest therein.

**26.**—(1) Any person who, or the assessment of whose property, is affected by the decision of the court of revision, may appeal against such decision, and may also appeal against the omission, neglect or refusal of the court to hear or decide a complaint made to it.

(2) Within twenty-one days after the service, or, as the case may be, the mailing of the said notification, of the result of the hearing of his complaint or of the failure to hear or decide his complaint, the person appealing shall in person or by his agent or by registered mail, serve upon the secretary a written notice of his intention to appeal to a District Court.

(3) No person shall be entitled to appeal under the provisions of this section unless he has appeared before the court of revision in person or by agent, or has sent to such court a document setting out in detail the grounds of his complaint.

(4) Immediately after the expiration of the time limited for the filing thereof, the secretary shall forward a list of all such notices received by him to the District Court of the judicial district in which the district is mainly or wholly situated.

(5) The judge shall thereupon appoint a time and place for holding a sitting of the District Court to hear such appeals, and shall, at least twenty days prior to said date, notify the secretary of such appointment.

(6) The secretary of the district, or such other person as may be appointed by the judge, shall be the clerk of such Court.

(7) Not later than ten days prior to the date fixed by the judge for hearing appeals, the secretary shall give notice in the manner mentioned in section 23 to all the parties appealing and appealed against, specifying the time and place when and where the appeals will be heard, but in the event of failure by the secretary to have the required service of notice in any appeal made or to have the same made in proper time, the judge may direct service to be made for some subsequent day upon which he may sit.

(8) Within ten days after he receives notification of the date for hearing appeals, the secretary shall cause a notice to be posted up conspicuously in his office or the place where the board holds its sittings, containing the names of the appellants and parties appealed against, together with a brief statement of the ground or cause of appeal and the time and place at which a sitting of the Court will be held to hear appeals.

(9) At the sitting of the Court so holden the judge shall hear and determine the appeals and may adjourn the hearing from time to time and defer judgment thereon for a period not exceeding one month.

(10) At the sitting of the Court to be holden by the judge to hear and determine the appeals hereinbefore provided for, the person having charge of the roll passed by the court of revision shall appear and produce such roll and all papers and writings in his custody connected with the matter of appeals.

(11) The roll shall be altered and amended if necessary according to the decision of the judge, and the clerk of the court shall write his initials opposite any part of the said roll in which any alteration or amendment is made.

(12) If in any case the decision of the judge is reserved the secretary of the district shall, when notified of such decision by the judge, forthwith alter and amend the roll according to the said decision and he shall place his initials opposite any such alteration or amendment.

(13) All process or other proceedings in, about or by way of appeal may be intituled as follows:

“In the District Court of the District of.....  
“In the matter of appeal from the court of revision of the school district of.....

“A.B., *Appellant*,  
and  
“C.D., *Respondent*.”



(14) In determining all matters brought before a District Court, the judge shall have jurisdiction to determine not only the amount of the assessment, but also all questions as to whether any things are or were assessable, or any names were properly entered on the roll, or any persons are or were legally assessed or exempted from assessment.

(15) The costs of any proceedings before the District Court as aforesaid shall be paid by or apportioned between the parties in such manner as the judge thinks proper; and where costs are ordered to be paid by any party the same may be recovered in the same manner as an ordinary judgment for costs recovered in such Court.

(16) The costs chargeable or to be awarded in any case may be the costs of witnesses and of procuring their attendance, and no other, and shall be taxed according to the lowest scale of costs in the District Court for such costs; and in case where execution issues the like costs thereof as in the said Court and of enforcing the same may also be collected thereunder.

(17) The decision and judgment of the judge shall be final and conclusive in every case adjudicated upon.

**27.** Where any person had at the time of his assessment any assessable interest in the property in respect of which his name was entered upon the roll and there has been a complaint 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 roll shall be deemed incontestably to be the proper, lawful and final assessment of his assessable interest therein.

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### PART III.

#### TAXATION IN DISTRICTS OR PARTS OF DISTRICTS THAT LEVY THEIR OWN TAXES.

**28.**—(1) After the assessment portion of the assessment and tax roll has been finally passed by the court of revision, the board shall make an estimate of the probable expenditure of the district for the current year, and shall strike such rate of taxation on the assessed value of the assessable property within the district as shall be sufficient to meet such probable expenditure, making due allowance for charges and probable deficiency in collections.

(2) In any village district the rate of taxation on un-subdivided farm lands situated outside of the boundaries of the village shall not exceed ten mills on the dollar, unless the Minister authorizes a rate exceeding ten mills on the dollar, when, in his opinion, the same is necessary.

(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 undivided farm lands situated outside of the boundaries of such town or village than on other assessable property.

**29.** The taxes imposed on any lot of at least one acre in any subdivision or plan, or on any fraction of a section containing at least one acre, shall be at least fifty cents, and on any lot less than one acre in any subdivision or plan shall be at least twenty-five cents.

**30.—(1)** Subject to the approval of the Minister, any school board may by resolution fix a minimum tax to be paid by any resident of the district assessed upon the assessment and tax roll, at the sum of four dollars, and also impose upon every male resident of the district of the full age of twenty-one years who has resided therein for a period of one month or more during any calendar year, and has not been assessed on the roll, an annual tax of four dollars for school purposes, whether he has resided in the district before the date of the completion of the roll or not; but in the case of the collection of such tax the name of such resident so paying shall be added to the roll for the said calendar year.

(2) Where any person has in any year become liable for payment of 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.

(3) Any person liable to pay the tax imposed by this section shall pay the same to the secretary-treasurer of the district, or to such person as is appointed by the board to collect the same, within three days after the demand therefor, but in the case of neglect or refusal to pay within the said three days it may forthwith be collected in any manner provided by this Act for the collection of taxes.

(4) It shall be the duty of every employer to furnish the secretary of the school district, in every month, within three days after receipt of a request in writing to that effect from the said secretary, a list of the names of all persons in his employ residing within the said district.

(5) Every employer failing to comply with the provisions of the next preceding subsection shall be guilty of an offence, and liable on summary conviction to a penalty not exceeding the sum of fifty dollars and costs for each such offence.

(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.

**31.**—(1) After the rate of taxation has been struck by the board, the secretary shall complete the assessment and tax roll by inserting therein the rate of taxation, the amount of the current year's taxes and of the arrears with which each person is chargeable, and any other particulars that may be necessary, and shall place the said roll in the hands of the treasurer or collector duly appointed by the board.

(2) The board may by resolution allow a rebate not exceeding ten per cent upon all taxes paid within thirty days after the date of issue of the tax notices.

**32.**—(1) Upon receipt of the assessment and tax roll, the treasurer shall mail to each person whose name appears on the roll, and to the address shown therein, a tax notice in Form F in the Schedule hereto.

(2) If the board appoints some person other than the treasurer to be collector, such person before receiving any money as such collector shall furnish security in the same manner and to the same amount as is required by *The School Act* in the case of the treasurer.

**33.** The treasurer or collector, as the case may be, shall give receipts on behalf of the district for all taxes paid to him, and shall enter the fact of such payment with the date on the assessment and tax roll.

**34.** The treasurer or collector shall notify the board from time to time of the persons who fail to pay the taxes assessed against them, and the board may take, or authorize to be taken, such action for the collection of such taxes as is hereinafter provided.

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#### PART IV.

##### COLLECTION OF TAXES.

**35.** 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, but subject to the provisions of *The Tax Recovery Act, 1929*, levy the same with costs by distress—

- (a) upon the goods or chattels of the person assessed found within the school district;
- (b) upon the interest of the person assessed in any goods or chattels found within the school district, including his interest in any goods to the possession of which he is entitled under a contract for the purchase, or under a contract by which he may become the owner thereof upon the performance of any condition;
- (c) upon the goods or chattels of the owner of any property in respect of which the taxes distrained for are payable, although the name of such owner does not appear upon the assessment and tax roll in respect of such property;
- (d) upon the goods or chattels of the person assessed found within the school district, although the title to such goods or chattels is claimed by any other person or persons in any of the following ways:
  - (i) By virtue of an execution against the person assessed or against the owner of the property 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 assessment and tax roll; or
  - (ii) By purchase, gift, transfer or assignment from the person assessed or from the owner of the property 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 assessed or of the owner of the property in respect of which the taxes distrained for are payable, or by any relative of either the person assessed or the owner as last aforesaid, in case such relative lives with the person assessed as a member of the family; or
  - (iv) By virtue of any assignment or transfer made for the purpose of defeating distress.

**36.** The treasurer shall by advertisement posted up in at least three public places in the school district, and inserted in a newspaper published in or near to the said school district, give at least six days' public notice of the time and place of sale, the goods and chattels to be offered for sale, the property in respect of which the taxes are imposed and the name of the person for payment of whose taxes the goods and chattels are to be sold; and at the time named in the notice the treasurer or collector or his agent shall

sell at public auction the goods and chattels distrained, or so much thereof as may be necessary to pay the taxes assessed with all lawful costs, including the cost of advertisement.

**37.**—(1) If the goods and chattels distrained have been sold for more than the amount of taxes and costs, and if no claim to the surplus is made by any other person on the ground that the goods and chattels sold belonged to him, or that he was entitled by lien or other right to the surplus, it shall be paid to the person in whose possession the goods and chattels were when the distress was made.

(2) If any claim to the surplus is contested, such surplus money shall be paid over by the treasurer or collector of the district to the Clerk of the District Court of the judicial district within which the school district is wholly or mainly situated, and he shall retain the same until the respective rights of the parties have been determined by action at law or otherwise.

**38.** Subject to the provisions of *The Tax Recovery Act, 1929*, any taxes and penalties may be recovered by suit in the name of the board as a debt due to the district, and in any suit brought to recover taxes the production of the assessment and tax roll or a copy of so much thereof as relates to the taxes payable by the person assessed and certified as a true copy by the secretary of the district, shall be *prima facie* evidence of the debt.

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## PART V.

### ARREARS OF TAXES.

**39.**—(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 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 following 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.

**40.** The taxes and penalties accrued upon or in respect of any land in the district shall be a special charge upon such land and have priority over any claim, lien, privilege, or incumbrance thereon except claims of the Crown.

**41.** Such accrued taxes shall be entered upon the assessment and tax roll of the district against such property from year to year, and the payment of such taxes shall be enforceable at all times by any of the methods provided by this Act for the enforcement of the payment of taxes.

**42.** Arrears of taxes which are reportable to the municipal authorities under the provisions of *The Tax Recovery Act, 1929*, shall be reported in accordance with the provisions of that Act.

**43.—(1)** Whenever any portion of the taxes on any land in a Dominion Park or a Dominion Forest Reserve, and leased from the Dominion, has been due for two years from the first day of January in the year in which the same was imposed, whether imposed before or after the coming into effect of this Act, the treasurer of the school district shall prepare in duplicate a list of all such lands on which taxes are so due, with the amount of arrears against each lot set opposite the same, and the treasurer shall authenticate each such list by affixing thereto the seal of the board and his signature, and one of such lists shall be deposited with the secretary, and the other shall be given to the treasurer with a warrant thereto annexed under the hand of the chairman and the seal of the board, commanding him to levy upon the lease for the arrears due in respect thereof with costs and the said treasurer is hereby authorized to sell the same.

(2) The list when so made out shall be *prima facie* evidence of the validity of the assessment and imposition of the taxes therein shown.

(3) Within fifteen days after the date of the warrant a notice shall be sent by the treasurer by registered mail to each person who appears by the said list or by the records of any land titles office to have any interest in the lands mentioned therein, to the effect that the lease of such lands will be put up for auction on a fixed date not less than sixty days after the date of such notice.

(4) If any person interested in any parcel of land entered upon the list pays the taxes upon such land before the day fixed for the sale and after the said notice has been sent out, he shall in addition to the amount of taxes shown upon

the said list, be liable to pay the sum of one dollar for costs in connection with advertising, postage and other charges in connection with the proceedings.

(5) When such amount is paid, the lease shall be removed from the list of leases to be sold for arrears of taxes.

(6) The treasurer shall not sell any leases which have not been included in the list furnished him as aforesaid.

(7) The treasurer shall cause the said list to be published at least four consecutive weeks in at least one newspaper published in the school district, or if there is no newspaper published therein, in the newspaper published nearest to the school district.

(8) The advertisement shall contain notification that unless the arrears of taxes and costs are sooner paid, the treasurer will proceed to sell the lease for taxes on the day and at the place mentioned in the advertisement.

(9) The day of sale shall not be less than sixty days after the last publication of the list.

(10) If at any time appointed for the sale of leases, no bidders appear, the treasurer may adjourn the sale from time to time; provided always that no adjournment shall be for a period exceeding fifteen days.

(11) At the place, day and hour appointed for the sale of leases, if the taxes thereon, including costs and charges, have not previously been paid, the treasurer shall offer the leases for sale by public auction, and in so doing shall make and declare the amounts stated in the list as the taxes due with the charges and costs, as the upset price on each respective lot or parcel as offered for sale, and shall thus sell the same to the highest bidder, or to such person as may be willing to take it at the upset price, there being no higher bidder.

(12) If the purchaser of any lease fails immediately to pay the treasurer, on account of the said purchase, the amount claimed for arrears of taxes and charges, the treasurer shall forthwith, again put up the property for sale.

(13) If any such sale has been effected, the treasurer shall notify the Deputy Minister of the Interior of such sale, and request a transfer of the lease to the purchaser thereof, and shall notify the land registration district regarding the disposal of all such leases by such a sale.

(14) The treasurer shall keep a separate account in a chartered bank at the joint credit of the chairman and treasurer of all sums paid to him as purchase money on leases sold for arrears of taxes, and in excess of arrears of taxes and charges, and shall enter in the book the amount of the excess payment on each lot sold by him, with the date of sale, and the aggregate amount so received shall form a fund to be called "a tax sale fund," and whenever any portion of such fund shall have remained to the credit of the ac-

count for two years from the date of sale without any notice of claim or for payment having been served on the treasurer, it shall be the absolute property of the board.

(15) Any person claiming to have been interested in any lease sold for taxes, and transferred as aforesaid, which shall have realized more than the amount of taxes due and charges, shall be entitled to claim and receive the said surplus or sum, or any portion thereof specified in the order hereinafter mentioned:

Provided that written notice is served upon the treasurer previous to the time limited for forfeiture on producing and leaving with the treasurer within six months of the date of service of such notice of claim, an order signed by a judge, reciting that it has been proved to the satisfaction of the said judge that the claimant at the time of the sale was interested in the said land, and requiring the school board to pay the said surplus money or the portion thereof specified in the order, to the said claimant, and such or any judge's order for payment of any part of the said tax sale fund shall be kept by the treasurer and shall be the warrant and authority for making such payment.

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## PART VI.

### ASSESSMENT AND TAXATION IN RURAL DISTRICTS WHICH ARE WITHIN OR PARTLY WITHIN COLLECTING MUNICIPAL DISTRICTS.

44.—(1) The board shall prepare a detailed estimate of the probable expenditure of the district for the current year.

(2) Where the district is entirely within one collecting municipal unit the board, before the first day of March in each year, or as soon as may be thereafter, shall make a requisition upon the municipal district for the amount of such estimate, and the municipal district shall levy the taxes for school purposes and pay to the school district the amount of its requisition as provided in *The Municipal District Act*.

(3) (a) Where the district is entirely within two or more collecting municipal units, or where the district is partly within one or more collecting municipal units and partly within one or more non-collecting municipal units, the board shall ascertain the total assessed value of the property assessable for school purposes in each part of the district which is within one municipal unit and shall apportion its estimate accordingly.

(b) Before the first day of March in each year, or as soon as may be thereafter, the board shall make a requisition upon each collecting municipal district for the proportionate amount of its estimate, and each collecting municipal district shall levy the taxes



for school purposes and pay to the school district the amount of its requisition as provided in *The Municipal District Act*.

- (c) In respect of that part of the district which is not within a collecting municipal unit, the board shall cause taxes to be levied in the manner provided in Parts I to V of this Act.
- (d) The total assessed value of the property assessable for school purposes mentioned in paragraph (a) hereof shall be the same as fixed for the purposes of *The Supplementary Revenue Act*:  
 Provided, that if dissatisfaction with regard to such value is expressed by any one of the following methods:
  - (i) By a motion passed at the annual meeting;
  - (ii) By delivery to the board of a notice in writing signed by at least ten or a majority of the electors of the district, prior to the first day of February;
  - (iii) By delivery to the board of a notice in writing signed by a majority of the electors in any part of the district which is within one municipal unit, prior to the first day of February—  
 such value shall be determined for the current year and for each succeeding year in which the then valuations for the purposes of *The Supplementary Revenue Act* are in force in the manner set out in the paragraphs next following;
- (e) The board shall, on or before the tenth day of February, appoint an Adjustment Committee composed of one person from each part of the district which is within one municipal unit, who shall be liable to assessment, and resides therein;
- (f) The board shall appoint the day, hour and place for the holding of a meeting of the Adjustment Committee and shall cause a written notice of such meeting to be served on each member of the committee at least five days before the date set therefor;
- (g) The secretary or a member of the board duly appointed shall attend such meeting and produce the records of the district for the use of the committee;
- (h) The committee shall select one of its members to be chairman, and the chairman may name one of his fellow members or the secretary of the board to be secretary;
- (i) The committee shall examine and consider the total assessed value of the property assessable for school purposes as fixed for the purposes of *The Supplementary Revenue Act* in each part of the district which is within one municipal unit, and if in the opinion of the committee such total value in one such part is not equitable in comparison with the

corresponding value in another such part of the district, it shall adjust the same by increasing or decreasing the amount of such total value;

- (j) A memorandum in writing signed by the chairman and secretary of the meeting, setting out the decision of the majority, or the failure of the committee to reach a majority decision, shall be given to the secretary or member of the board in attendance at the meeting;
- (k) If a majority decision of the committee is not reached, or if within five days after a majority decision has been made, any member of the committee serves upon the secretary of the board a notice in writing, stating that he wishes the matter referred to the Alberta Assessment Commission, the secretary of the board shall immediately notify the chairman of the commission and the commission shall make the necessary adjustment;
- (l) The chairman of the commission shall forthwith report the decision of the commission to the secretary of the board;
- (m) The commission shall have power to compel the attendance before it of any person and the production by such person of all records and documents in his possession relating to the assessment and taxation of property for school purposes within the district;
- (n) Each member of the Adjustment Committee may be paid a sum not exceeding five dollars out of the funds of the district.

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## PART VII.

### ASSESSMENT AND TAXATION IN TOWN DISTRICTS.

**45.**—(1) Where a district has within its boundaries a city or town, the trustees may, as soon as may be after the final revision of the assessment roll of the city or town, make a demand on the council for the sum required for school purposes for the then current year.

(2) For the purpose of assessment and taxation for school purposes and for the purposes of this section any portion of a town district which is not within the limits of a city or town shall be deemed to be within the limits thereof, and the provisions of *The Town Act, 1927*, or of any special act creating such town or city shall apply to such portion as if the same formed a part of the city or town.

(3) In the case of a town district, the rate of taxation on un subdivided farm lands situated outside of the limits of the city or town shall not exceed ten mills on the dollar, unless the Minister authorizes a rate exceeding ten mills on the dollar, when, in his opinion, the same is necessary,

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

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

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## PART VIII.

### ASSESSMENT AND TAXATION IN RURAL HIGH SCHOOL DISTRICTS.

**47.**—(1) The board shall prepare a detailed estimate of the probable expenditure of the district for the current year.

(2) The board shall ascertain the total assessed value of the property assessable for school purposes in each district within the rural high school district, and shall apportion its estimate accordingly.

(3) Before the first day of March in each year, or as soon as may be thereafter, the board shall make a requisition upon the board of each district within the rural high school district for the proportionate amount of its estimate, and the board of each of such districts shall cause such amount to be raised by taxation on the assessable property in the district in the same manner as other school taxes.

(4) Subject to the provisions of the next following subsection, the total assessed value of the property assessable for school purposes in each district within the rural high school district shall be the same as is adopted by that district for the levy of its taxes for other school purposes or upon which its requisition to the municipal district for other school purposes is based, as the case may be.

(5) (a) If dissatisfaction with regard to the total assessed value as ascertained and referred to in the preceding subsection is expressed by any one of the following methods:

- (i) by a motion passed at the annual meeting of the rural high school district;
- (ii) by delivery to the board of the rural high school district of a notice in writing signed by at least twenty or a majority of the electors of the rural high school district, prior to the first day of February;
- (iii) by delivery to the board of the rural high school district of a notice in writing signed by at least ten or a majority of the electors of any district within the rural high school district, prior to the first day of February;

- (iv) by delivery to the board of the rural high school district of a notice in writing signed by one of the members of that board, prior to the first day of February—  
such value shall be determined in the manner set out in the paragraphs next following.
- (b) The board shall on or before the tenth day of February hold a special meeting to examine and consider the total assessed value of the property assessable for school purposes in each district within the rural high school district as ascertained under the provisions of subsection (4) hereof, and if in the opinion of the board such value in one of such districts is not equitable with the corresponding value in any other of such districts, shall adjust the same by increasing or decreasing the amount of such value.
- (c) The secretary of each district within the rural high school district upon receipt of a request in writing from the secretary of the latter district shall attend the special meeting mentioned in the preceding paragraph and shall produce the records of his district for the use of the board of the rural high school district.
- (d) If a majority decision of the board is not reached, or if within five days after a majority decision has been made, any member of the board serves upon the secretary of the board a notice in writing, stating that he wishes the matter referred to the Alberta Assessment Commission, the secretary of the board shall immediately notify the chairman of the commission and the commission shall make the necessary adjustments.
- (e) The chairman of the commission shall forthwith report the decision of the commission to the secretary of the board.
- (f) The commission shall have power to compel the attendance before it of any person and the production by such person of all records and documents in his possession relating to the assessment and taxation of property for school purposes in any district within the rural high school district.

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## PART IX.

### RE SEPARATE SCHOOLS.

**48.** In cases where separate school districts have been established, where land is owned by a Protestant and occupied by a Roman Catholic, or *vice versa*, the owner shall be assessed in respect of such land.

**49.** In cases where separate school districts have been established, whenever property is held by two or more persons as joint tenants in common, the holders of such prop-

erty being Protestants and Roman Catholics, they shall be assessed in proportion to their interests in the property in the districts of which they respectively are ratepayers.

**50.**—(1) A company may, by notice given to the secretary-treasurer of any municipality wherein a separate school district is either wholly or in part situated, and to the secretary of the board of any public school district in which a separate school has been established, and to the secretary of the board of the separate school district, require any part of the real property of which such company is either the owner and occupant, or, not being such owner, is the tenant or occupant, or in actual possession of, and any part of the personal property, if any, of such company liable to assessment to be entered, rated and assessed for the purposes of the said separate school and the proper assessor shall thereupon enter the said company as a separate school supporter in the assessment and tax roll in respect of the property specially designated in or by the said notice, and so much of the property as shall be so designated shall be assessed accordingly in the name of the company for the purposes of the separate school and not for public school purposes, but all other property of the company shall be separately entered and assessed in the name of the company as for public school purposes:

Provided, that the share or portion of the property of any company entered, rated or assessed in any municipality or in any school district for separate school purposes under the provisions of this section shall bear the same ratio and proportion to the whole property of the company assessable within the municipality or school district as the amount or proportion of the shares or stock of the company so far as the same are paid or partly paid up, held and possessed by persons who are Protestants or Roman Catholics, as the case may be, bears to the whole amount of such paid or partly paid-up shares of stock of the company.

(2) Any such notice given in pursuance of a resolution in that behalf of the directors of the company shall for all purposes be deemed to be sufficient, and every such notice so given shall be taken as continuing and in force and to be acted upon unless and until the same is withdrawn, varied or cancelled by any notice subsequently given pursuant to any resolution of the company or of its directors.

(3) Every such notice so given to such secretary-treasurer shall remain with and be kept by him on file in his office and shall at all convenient hours be open to inspection and examination by any person entitled to examine and inspect the assessment and tax roll; and the assessor shall in each year, before the completion and return of the assessment and tax roll, search for and examine all notices which may be on file in the secretary-treasurer's office, and shall in respect thereof follow and conform thereto and to the provisions of this Act in that behalf.

(4) False statements made in any such notice shall not relieve the company from rates, but any company fraudulently giving such notice or making false statements therein shall be liable to a penalty not exceeding one hundred dollars, and any person giving for a company such a statement who fraudulently or wilfully inserts in such notice a false statement shall be guilty of an offence, and liable on summary conviction to a like penalty.

(5) In the event of any company failing to give a notice as hereinbefore provided for, the board of trustees of the separate school district may give to the company a notice in the following form or to the like effect, that is to say:

"The board of trustees of the . . . . . Separate School District No. . . . . of the Province of Alberta hereby gives notice that unless and until your company gives a notice as provided for by section 50 of *The School Assessment Act* the school taxes payable by your company in respect of property lying within the limits of the . . . . . Public School District No. . . . . of the Province of Alberta will be divided between the said public school district and the said separate school district in shares corresponding with the total amount of the assessed value of property assessed to individuals for public school purposes and the total amount of the assessed value of property assessed to individuals for separate school purposes respectively. This notice is given in pursuance of section 50 of *The School Assessment Act*."

(6) Unless and until a company to which notice has been given as aforesaid gives a notice as hereinbefore provided for, the whole of the real property of which the company is either the owner and occupant, or, not being such owner, is the tenant or occupant, or in actual possession of, and the whole of the personal property, if any, of the company liable to assessment, shall be entered, rated and assessed upon the assessment and tax roll of the public school district or of the municipality, as the case may be, as if for public school purposes, but the public school district shall pay to the separate school district a share of the taxes collected from the company in respect of such property equal to the proportion which the assessed value of the property assessed to individuals upon the assessment and tax roll of the separate school district, or assessed to individuals as separate school supporters upon the assessment and tax roll of the municipality, as the case may be, bears to the total assessed value of the property assessed to individuals upon the assessment and tax rolls of both the public and separate school districts, or upon the assessment and tax roll of the municipality, as the case may be.

(7) A notice under the foregoing provisions may be given to a company by serving the same upon any person upon whom a writ of summons or other document originating proceedings may be served for the company.

## PART X.

## GENERAL.

**51.** On the hearing of any appeal brought before a judge with respect to assessment in a village or a town district, if it is made to appear to the judge that land situated in any village, or town district, but outside the limits of the village or city or town, has been assessed at a higher relative value than land within such village or city or town, he may order that a percentage of reduction be made in the assessed value of all lands so situated, so that justice may be done in the school district as between the ratepayers within and those without the limits of the village or city or town.

**52.** If upon the hearing of any appeal a judge is of the opinion that the assessment is so inequitable that substantial justice cannot be done by adjusting the assessment in such cases as are then on appeal before him, or by means of the exercise of the powers conferred by the next preceding section, he may order that the assessment be quashed and that a new assessment be made.

**53.**—(1) Where any person having an interest in property assessable 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 court of revision and the person assessed thereby shall be immediately notified thereof by the secretary, and the person so assessed shall have the right to appeal to the District Court of the judicial district in which the district is wholly or mainly situated.

(3) The person appealing shall serve upon the secretary of the district, within thirty days after the decision of the court of revision, written notice of his intention to appeal to the District Court.

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

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

**55.** The Minister of Education may by order, notice of which shall be published in *The Alberta Gazette*, empower any district to make an assessment and levy taxes under the provisions of this Act.

**56.** In the case of any district empowered by the Minister to make an assessment and levy taxes, the Lieutenant Governor in Council may make such orders, provisions and appointments as to him may appear necessary for the adjustment, arrangement and settlement of all accounts between any such district and the authority which previously levied and collected the school taxes.

**57.** Subject to the approval of the Minister, the board may enter into an agreement with the owner or owners of any land which is subdivided into plots or parcels of one acre, or less, to accept in full settlement of arrears of taxes an amount less than the total amount due on account of such arrears.

**58.** No proof shall be necessary in any Court after the lapse of one year from the thirty-first day of December in any year in which taxes have been levied to establish that all or any of the provisions of this Act with respect to assessment and taxation have been complied with, and the production of the assessment and tax roll as finally passed shall be conclusive evidence in any Court that all the provisions of this Act respecting assessment or taxation have been fully complied with, and after such lapse of time no Court shall hold any assessment or taxation made or imposed under this Act invalid unless it is established to the satisfaction of the Court that the person or property assessed was not liable to be assessed or that the rate of taxation imposed was in excess of the amount allowed by law, and in the latter case, if the Court shall adjudge the assessment or taxation invalid, it shall only be deemed invalid to the extent of the excess.

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## PART XI.

### EXECUTION AGAINST SCHOOL DISTRICTS.

**59.**—(1) Any writ of execution against the board of any district may be endorsed with a direction to the sheriff to levy the amount thereof by rate, and the proceedings thereon shall be as set forth in the following subsections.



(2) The sheriff shall deliver a copy of the writ and indorsement to the treasurer or leave such copy at his office or dwelling-house with a statement in writing of the sheriff's fees and of the amount required to satisfy such execution, including such amount of interest calculated to some day as near as is convenient to the day of service.

(3) In case the amount with interest thereon from the day mentioned in the statement is not paid to the sheriff within one month after the service, the sheriff shall examine the assessment and tax roll of such district and shall in like manner as rates are struck for general school purposes strike a rate on the dollar on the assessable property in the district sufficient to cover the amount due on the execution, with such addition to the same as the sheriff deems sufficient to cover the interest and his own fees up to the time when such rate will probably be available.

(4) The sheriff shall thereupon issue a precept or precepts, under his hand and seal of office, directed to the treasurer, and shall by such precept or precepts, after reciting the writ and that the board has neglected to satisfy the same, command the treasurer to collect such rate or cause it to be collected at the time and in the manner by law required for the collection of the general school rates.

(5) At the time for imposing the annual rate next after the receipt of such precept or precepts, the treasurer shall add a column to the assessment and tax roll of the district headed: "Execution Rate of *A.B.* v. Board of School District . . . . . ." (or, as the case may be, adding a column for each execution if more than one) and shall insert therein the amount by such precept or precepts required to be collected from each person respectively, and shall collect the amount of such execution rate as aforesaid; and the treasurer, so soon as the amount of such execution or executions is collected, shall return to the sheriff the precept or precepts with the amount collected thereon.

(6) The sheriff shall after satisfying the executions and all fees thereon return any surplus, within ten days after receiving the same, to the treasurer for the general purposes of the district.

(7) The treasurer shall for all purposes connected with carrying into effect, or permitting or assisting the sheriff to carry into effect, the provisions of this Act with respect to such executions, be deemed to be an officer of the Court out of which the writ issued, and as such shall be amenable to the Court and may be proceeded against by attachment, mandamus or otherwise in order to compel him to perform the duties hereby imposed upon him.

**60.** In case of the absence of the treasurer and the refusal or neglect of the board to appoint some other person in his place, or in case of the refusal or neglect of the treasurer to comply with any of the provisions of the next preceding section, the sheriff, upon application to a judge of

the Supreme Court, may be invested with full power and authority to assess, levy, collect and enforce payment, in the same manner as assessors, collectors and treasurers are authorized to do by this Act, of such sum or sums of money as may be required to pay and satisfy the execution or executions and all fees and legal expenses, including such allowance for the costs, levy, collection and enforcement of payment as the judge may allow:

Provided, that any person may, within one month from the date of the notice by the sheriff of assessment by him, apply to the sheriff to revise such assessment in any respect as to which such person might have appealed to a court of revision, and if the sheriff refuses such application may appeal to the District Court of the judicial district out of which the writ of execution issued, within eight days after the sheriff's decision, of which appeal notice in writing shall be given to the sheriff, and on such appeal the judge may proceed as in the case of an appeal from a court of revision.

**61.** In the next preceding sections, "treasurer" shall mean the treasurer or secretary-treasurer or other proper officer of the school district, municipal district, city or town, which is required by law to collect the annual taxes of the district or any portion thereof.

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## PART XII.

### FORMS.

**62.** The several forms in the Schedule to this Act to suit the case or forms to the like effect shall be deemed good, valid and sufficient.

**63.** *The School Assessment Act*, being chapter 52 of the Revised Statutes of Alberta, 1922, is hereby repealed.

**64.** This Act shall come into force on the first day of July, 1930.

FORM A.  
(Section 4)

ASSESSMENT AND TAX ROLL

Of the ..... School District No. .... of the Province of Alberta for the year 19.....

ASSESSMENT PORTION

TAX PORTION

No. on Roll	Name of ratepayer (Enter name of owner and occupant, or person in possession, if any. If owner is unknown, enter "Unknown")	Post Office Address	LOCATION OF PROPERTY					No. of Acres	ASSESSED VALUE				Total Assessed Value	Date of Mailing Assessment Notice	Secretary's Initials	Tax rate Mills	Current year taxes	Reported arrears	Previous years' arrears	Total taxes due	Date of mailing Tax Notice	Treasurer's Initials	July penalty on all arrears	December penalty on all taxes		Payment of Taxes								
			Sec.	Plan No.	Lot	Blk.	Sb. Div.		Surface	Minerals or Timber	Building and Improvements	Personal Property												Arrears	Current	Amount	Date							
1	Owner																																	
	Occupant or person in possession																																	
2																																		

I hereby certify that the statements contained herein are correct to the best of my knowledge and belief.

.....  
*Assessor.*

Filed this ..... day of ..... 19.....

.....  
*Secretary.*

FORM B.

(Section 18)

ASSESSMENT NOTICE

.....School District No.....of the  
Province of Alberta.  
To..... Date.....19...  
.....

You are hereby notified that your name appears on the assessment and tax roll of the above mentioned school district for the year.....as the owner (or occupant or person in possession) of the property described and assessed as below.

No. on Assessment and Tax Roll	LOCATION OF PROPERTY					No. of Acres	ASSESSED VALUE				Total Assessed Value
	Plan	No.	Lot	Blk.	Sb. Div.		Land			Personal Property	
	Pt. of Sec.	Sec.	Tp.	Rg.	M.		Surface	Minerals or Timber	Bldg. and Improvements		

.....  
*Secretary.*  
.....P.O.

FORM C.

(Section 18)

NOTICE OF SITTING OF COURT OF REVISION.

Notice is hereby given that the assessment portion of the assessment and tax roll for The.....S.D. No.....of the Province of Alberta has been completed and the same may be examined at....., and the board of trustees of the said school district will sit as a court of revision to hear assessment complaints at.....on the.....day of....., 19..., at the hour of.....o'clock...m., and no person who does not appear at the said time and place in person, or by agent, or has not sent to such court a document setting

out in detail the grounds of complaint, will be entitled to appeal from the decision of the said court of revision to the District Court.

.....  
Secretary.

Dated at.....this.....day of  
....., 19...

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FORM D.  
(Section 19)

NOTICE OF APPEAL.

To.....  
Secretary of.....School District,  
.....P.O.

You are hereby notified that I hereby complain that the following property has been wrongfully assessed (*or* assessed too high *or* too low, *or* against the insertion upon or omission from the roll of the name of.....)

.....  
.....(description of property).

Dated at.....this.....day of  
....., 19...

(Signature).....

(Strike out matters which are not subject to complaint.)

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FORM E.  
(Section 20)

NOTICE TO PARTY WHOSE ASSESSMENT IS APPEALED AGAINST.

To.....  
.....P.O.

Take notice that you are required to attend the court of revision for the.....S.D. No..... of the Province of Alberta to be held (*give day, hour and place of sitting of court*) in the matter of the complaint by....., applicant, that you are assessed too high (*or* too low, *or* that your name was wrongfully inserted on *or* omitted from the roll *or* as the case may be).

.....  
Secretary.

FORM F.  
(Section 32)

TAX NOTICE

.....School District No.....of  
the Province of Alberta.

To..... Date....., 19..

.....  
Take notice that under the provisions of *The School Assessment Act* you have been assessed for the property shown below for the year 19... , and taxes have been levied at the rate of.....mills on the dollar.

No. on Roll	LOCATION OF PROPERTY					No. of Acres	ASSESSED VALUE								
	Pt. of Sec.	Plan No.	Lot	Blk.	Sb. Div.		Land		Building and Improvements	Personal Property	Total Assessed Value	Current Year's Taxes	Reported Arrears	Previous Year's Arrears	Total Taxes Due
							Surface	Mineral & Timber							

- Note 1. Taxes are payable forthwith, and if not paid within thirty days from the date of the tax notice, may be levied with costs by distress.
2. All taxes not paid before the 16th day of December of the year in which they are levied are subject to a penalty of 5 per cent, and an additional 5 per cent every 1st of July and 16th of December thereafter so long as they remain unpaid.
3. A rebate of .....% will be allowed on all current taxes paid within 30 days.
4. Reported arrears of taxes must be sent to.....  
....., and must be paid before current taxes can be accepted.

.....  
*Treasurer.*  
.....P.O.

No. 63.

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FOURTH SESSION  
SIXTH LEGISLATURE  
20 GEORGE V  
1930

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**BILL**

An Act to consolidate and 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:  
W. D. McLEAN, KING'S PRINTER  
A.D. 1930