

Bill No. 53 of 1932.

A BILL TO AMEND THE SCHOOL ASSESSMENT
ACT, 1931.

NOTE

Section 2 of the Bill provides that in the case of land in an irrigation or drainage district, the cost of irrigation or drainage properly attributable to a parcel of land shall be exempt from assessment.

Section 3 of the Bill empowers a Court of Revision to declare the entire assessment roll void, in which event a new assessment is to be made.

Section 4 of the Bill makes provision as to arrears of taxes against lands held under lease from the Province as well as lands in a Dominion Park or lands held under lease from the Dominion Government.

Section 5 of the Bill gives the authority dealing with assessment appeals in a village or a town district the power to make an adjustment between the assessments in lands included within the village, city or town, and the lands not so included.

R. ANDREW SMITH,
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. 53 of 1932.

An Act to amend The School Assessment Act, 1931.

(Assented to _____, 1932.)

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, 1931, Amendment Act, 1932.*"

2. *The School Assessment Act, 1931*, being chapter 33 of the Statutes of Alberta, 1931, is hereby amended as to section 5 thereof by inserting therein, immediately after clause (m) of subsection (2) thereof, the following:

"(mm) the part of the cost of any irrigation or drainage project properly attributable to any parcel of land whether there has or has not been any immediate or direct expenditure of labour or capital upon the parcel;"

3. The said Act is further amended as to section 21 thereof by adding thereto the following new subsection:

"(5) The Court of Revision may in its discretion declare the whole roll void and in that event a new assessment shall be made in accordance with the provisions of this Act."

4. The said Act is further amended as to section 43 thereof by striking out the words "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," where the same occur in subsection (1) thereof and by substituting therefor the words "Whenever any portion of the taxes on any land which is in a Dominion Park and is held under lease from the Government of Canada, or on any land which is included in a forest reserve and is held under lease from the Government of the Province has been due for two years from."

5. The said Act is further amended as to section 51 thereof by striking out the same and by substituting therefor the following:

"**51.** On the hearing of any appeal from any decision of a court of revision with respect to assessment in a village district or a town district, if it is made to appear to the judge, or the Alberta Assessment Commission, or other

authority empowered to hear such appeal, as the case may be, that land situated in any village district or town district, but outside the limits of the village, city or town, has been assessed at a higher relative value than land within such village, city or town, the judge, or the Alberta Assessment Commission or other authority empowered to hear such appeal, as the case may be, may order that a percentage or 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."

No. 53.

SECOND SESSION
SEVENTH LEGISLATURE
22 GEORGE V
1932

BILL

An Act to amend The School Assessment Act, 1931.

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. BAKER

EDMONTON:
W. D. McLEAN, KING'S PRINTER
1932