

Bill No. 53 of 1934.

A BILL TO AMEND THE ALBERTA ASSESSMENT
COMMISSION ACT.

NOTE.

By this Bill section 12 of the Act is amended to correct references to statutes (section 2) and the provisions as to the date for completion of the equalized assessment are amended so as to advance the same by one year. (Sections 3, 4, 5, 6 and 8.)

Section 7 makes the value of a parcel as fixed by the assessor, Court of Revision or the Commission, as the case may be, the value thereof for the purposes of *The Supplementary Revenue Act*.

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 1934.

An Act to amend The Alberta Assessment Commission Act.

(Assented to _____, 1934.)

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 Alberta Assessment Commission Act Amendment Act, 1934.*"

2. *The Alberta Assessment Commission Act*, being chapter 47 of the Statutes of Alberta, 1929, is hereby amended as to section 12 thereof by striking out the words and figures "*The Town Act, 1927, The Village Act, 1927, The Municipal District Act, 1926, and The Improvement Districts Act, 1927,*" where the same occur therein, and by substituting therefor the words and figures "*The Town and Village Act, The Municipal District Act, 1926, and complaints under the provisions of The Improvement Districts Act, 1927.*"

3. The said Act is further amended as to section 13 thereof—

- (a) by striking out the figures "1929," where the same occur therein, and by substituting therefor the figures "1933";
- (b) by striking out the word and figures "January, 1930," where the same occur therein, and by substituting therefor the word and figures "January, 1934"; and
- (c) by striking out the figures "1931," where the same occur therein, and by substituting therefor the figures "1935."

4. The said Act is further amended as to section 14 thereof by striking out the figures "1930," where the same occur therein, and by substituting therefor the figures "1934."

5. The said Act is further amended as to section 15 thereof by striking out subsection (2) thereof and by substituting therefor the following:

"(2) The said statement shall be sent before the first day of July, 1934, and before each third succeeding first day of July, and the said notification shall be sent before the first day of January, 1935, and before each third succeeding first day of January."

6. The said Act is further amended as to section 17 thereof by striking out subsection (2) thereof and by substituting therefor the following:

"(2) The assessed value of each parcel so determined from time to time shall be the value of such parcel for the purpose of *The Supplementary Revenue Act*, and so far as it relates to the land and exclusive of the improvements thereon, shall be the value of the land for the purpose of taxation by the municipal district or improvement district in which the same is situated for periods of three years commencing with the year 1935."

7. The said Act is further amended as to section 18 thereof by striking out the same and by substituting therefor the following:

"18. In every city, town or village the assessed value of each parcel, exclusive of the value of the improvements thereon, as determined by the assessor, the Court of Revision or the Commission, as the case may be, shall be the value of that parcel for the purpose of *The Supplementary Revenue Act*, but subject always to the provisions of subsection (4) of section 11 of that Act."

8. The said Act is further amended by inserting therein, immediately after section 20 thereof, the following new section:

"20a.—(1) For all the purposes of this Act, the equalized assessment of every city, town, village, municipal district and improvement district for the year 1933 shall be continued for the year 1934.

"(2) In municipal districts and improvement districts the equalized assessment so continued for the year 1934 shall, together with any alterations lawfully made thereto, be the equalized assessment for the purpose of *The Municipal District Act, 1926*, *The Improvement Districts Act, 1927*, and *The Supplementary Revenue Act*, and every such equalized assessment shall have the same force and effect as if it were the equalized assessment made pursuant to this Act for the year 1934."

9. This Act shall come into force on the day upon which it is assented to.

No. 53.

FOURTH SESSION
SEVENTH LEGISLATURE
24 GEORGE V
1934

BILL

An Act to amend The Alberta Assessment Commission Act.

Received and read the

First time

Second time.....

Third time.....

HON. MR. REID

EDMONTON:
W. D. McLEAN, KING'S PRINTER
1934