

Bill No. 54 of 1934.

A BILL TO AMEND THE WILD LANDS TAX ACT.

NOTE.

This Bill amends the provisions as to complaints against assessment by providing that in the case of land in a municipal district the complaint shall be to the council with an appeal therefrom to the Alberta Assessment Commission; and in the case of land in an improvement district, the complaint is to be made to the Commission in the first instance.

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. 54 of 1934.

An Act to amend The Wild Lands Tax 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 Wild Lands Tax Act Amendment Act, 1934.*"

2. *The Wild Lands Tax Act*, being chapter 31 of the Revised Statutes of Alberta, 1922, is hereby amended as to section 6 thereof—

(a) by striking out the words and figures "*The Tax Recovery Act, 1922,*" where the same occur in subsection (1) thereof, and by substituting therefor the words and figures "*The Tax Recovery Act, 1929*";

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

"(3) If any person considers that he is improperly assessed under this Act in respect of any land by reason of the fact that he is not the owner thereof or the fact that the land is not liable to taxation under this Act, or considers that there has been an omission to levy the tax under this Act in respect of any other land which is liable to such taxation, he may lodge a complaint with the secretary-treasurer within twenty days of the date of mailing the notice of assessment stating fully the grounds of his complaint";

(c) by striking out the word "appeal," where the same occurs in subsection (4) thereof, and by substituting therefor the word "complaint";

(d) by adding at the end thereof the following new subsection:

"(10) In the case of a municipal district, complaints under this section shall be heard and determined by the council thereof sitting as a court of revision and there shall be an appeal from the council to the Alberta Assessment Commission, and the provisions of *The Municipal District Act, 1926*, relating to complaints to the council sitting as a court of revision and to appeals therefrom to the Alberta Assessment Commission shall *mutatis mutandis* apply to complaints and appeals under this Act."

3. The said Act is further amended as to section 7 thereof—

(a) by striking out the words and figures "*The Tax Recovery Act, 1922*," where the same occur in subsection (1) thereof, and by substituting therefor the words and figures "*The Tax Recovery Act, 1929*";

(b) by striking out subsection (2) thereof and by substituting therefor the following:

"(2) If any person considers that he is improperly assessed under this Act in respect of any land in an improvement district by reason of the fact that he is not the owner thereof or the fact that the land is not liable to taxation under this Act, or considers that there has been an omission to levy the tax under this Act in respect of any other land which is liable to such taxation, he may lodge a complaint with the Alberta Assessment Commission, at any time before the first day of April in any year, in the same manner as is provided in *The Improvement Districts Act, 1927*, relating to complaints against assessments."

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

No. 54.

FOURTH SESSION
SEVENTH LEGISLATURE
24 GEORGE V
1934

BILL

An Act to amend The Wild Lands
Tax Act.

Received and read the

First time

Second time.....

Third time.....

HON. MR. REID

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