

Bill No. 27 of 1935.

A BILL TO AMEND THE ELECTRIC POWER  
TAXATION ACT.

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NOTE.

The amendment made by this Bill is required by the enactment of *The Alberta Municipal Assessment Commission Act*; and provides that the assessment shall be made in the first instance by the director of assessments with an appeal to the Commission.

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. 27 of 1935.

An Act to amend The Electric Power Taxation Act.

(Assented to \_\_\_\_\_, 1935.)

**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 Electric Power Taxation Act Amendment Act, 1935.*"

**2.** *The Electric Power Taxation Act*, being chapter 26 of the Statutes of Alberta, 1929, is hereby amended as to section 3 hereof by striking out subsections (1a) and (2) thereof and by substituting therefor the following:

"(2) Notwithstanding the provisions of any other Act, no city, town or village shall levy a tax in respect of any works or transmission lines at a rate greater than either five mills on the dollar or such other rate as may be fixed by the Lieutenant Governor in Council upon the assessed value thereof determined by the director of assessments appointed pursuant to *The Alberta Municipal Assessment Commission Act*, in accordance with the provisions of this Act:

"Provided that this subsection shall not apply to any such city, town or village where there is a subsisting agreement as to the assessment and taxation of such works and transmission lines.

"(3) The director of assessments appointed pursuant to *The Alberta Municipal Assessment Commission Act* shall, before the first day of July in each year, make an assessment of the value of all such works and transmission lines, and shall send by mail to each person liable to the payment of tax in respect of any such works and transmission lines a copy of the assessment so made.

"(4) Any person liable to the payment of a tax in respect of any such works and transmission lines who is dissatisfied with any assessment thereof made by the director may appeal therefrom to the Alberta Assessment Commission upon serving upon or sending by registered mail to the Director a notice in writing of his desire to appeal, within twenty days after the sending out of the copy of the assessment.

"(5) All the provisions of *The Alberta Municipal Assessment Commission Act* shall, so far as the same are not in conflict with this Act, apply to assessments and appeals under this Act.

“(6) The value as shown in the assessment made by the Director shall, unless an appeal is taken therefrom within the time hereby limited for that purpose, be the value upon which the tax imposed by this Act is payable; and if an appeal is taken, the assessment as confirmed, varied, modified or altered by the Alberta Assessment Commission shall be the value upon which the said tax is payable.”

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

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FIFTH SESSION  
SEVENTH LEGISLATURE  
25 GEORGE V  
1935

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**B I L L**  
An Act to amend The Electric Power  
Taxation Act.

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Received and read the

First time . . . . .

Second time . . . . .

Third time . . . . .

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HON. MR. ALLEN.

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EDMONTON:  
W. D. MCLEAN, KING'S PRINTER  
1935