

Bill No. 38 of 1935.

A BILL TO AMEND THE PIPE LINE TAXATION ACT.

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. 38 of 1935.

An Act to amend The Pipe Line Taxation Act.

(Assented to _____, 1935.)

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 Pipe Line Taxation Act Amendment Act, 1935.*"

2. *The Pipe Line Taxation Act*, being chapter 54 of the Statutes of Alberta, 1933, is hereby amended as to section 3 thereof by striking out subsection (2) thereof and by substituting therefor the following:

"(2) 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 pipe lines and shall send by mail to each person liable to the payment of tax in respect of any pipe line a copy of the assessment made of that pipe line.

"(3) Any person liable to the payment of tax in respect of a pipe line 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.

"(4) Every assessment of a pipe line shall be made in such manner, upon such basis, and upon such principles as may be from time to time prescribed by the Lieutenant Governor in Council.

"(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.

No. 38.

FIFTH SESSION
SEVENTH LEGISLATURE
25 GEORGE V
1935

BILL

An Act to amend The Pipe Line
Taxation Act.

Received and read the

First time

Second time

Third time

HON. MR. ALLEN.

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