

Bill No. 25 of 1936.

A BILL TO AMEND THE IMPROVEMENT DISTRICTS
ACT, 1927.

NOTE.

The amendment made by section 2 excepts from assessment improvements on land in a hamlet where the land is used for agricultural purposes by an owner who mainly derives his livelihood from the same.

The amendment made by section 3 restricts the assessment of buildings on railway land to such buildings as are upon land forming part of the station grounds and right of way of a railway.

Section 4 permits the mailing without registration of assessment slips as to corrections of the assessment roll.

Section 5 alters the triennial assessment year to 1937.

Section 6 substitutes the Alberta Assessment Commission for the District Court Judge in respect of assessment appeals.

Section 7 is a restatement of section 35*a*, designed to clarify the same.

Section 8 is a restatement of section 38 to make the same applicable to business taxes as well as to property taxes.

Section 9 makes provision for the investment of improvement district funds not required for immediate disbursement.

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. 25 of 1936.

An Act to amend The Improvement Districts Act, 1927.

(Assented to _____, 1936.)

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 Improvement Districts Act, 1927, Amendment Act, 1936.*"

2. *The Improvement Districts Act, 1927*, being chapter 53 of the Statutes of Alberta, 1927, is hereby amended as to section 8 thereof,—

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

"(2) Land within a hamlet shall be assessed at its fair actual value inclusive of two-thirds of the fair actual value of buildings and improvements thereon except land used for agricultural purposes by an owner who derives his livelihood mainly from the use of such land, in which case the land shall be assessed at its fair actual value exclusive of the buildings and improvements thereon."; and

(b) by adding at the end of subsection (3) thereof the following new paragraph:

"(i) All the property held by His Majesty or for the public use of the Province."

3. The said Act is further amended as to section 8*a* thereof by striking out the words "land held of a railway company", where the same occur in subsection (1) thereof, and by substituting therefor the words "land included in the station grounds or right of way of a railway, and".

4. The said Act is further amended as to section 22 thereof by striking out the words "shall be mailed by registered post", where the same occur therein, and by substituting therefor the words "shall be sent by mail".

5. The said Act is further amended as to section 28 thereof by striking out the words "nineteen hundred and thirty-two", where the same occur therein, and by substituting therefor the words "nineteen hundred and thirty-seven".

6. The said Act is further amended as to section 28*a* thereof by striking out the words "a District Court judge", where the same occur therein, and by substituting therefor the words "the Alberta Assessment Commission".

7. The said Act is further amended as to section 35*a* thereof by striking out the same and by substituting therefor the following:

"35*a*. In the event of the same person becoming liable for a tax upon improvements in respect of a building, and for a business tax in respect of a business carried on in such building, or part thereof, he shall be called upon to pay such business tax to the extent only that it is greater than such improvement tax."

8. The said Act is further amended as to section 38 thereof by striking out the same and by substituting therefor the following:

"38. The Deputy Minister upon receiving payment of any taxes shall, upon the written request of any person who pays only a portion of the taxes due by him, cause such person to be credited in the assessment roll as having paid such taxes as such person may select, provided that if arrears of taxes are due by such person on any property or business so selected in respect of which payment is made, the taxes received shall first be applied in payment of such arrears against such property or business."

9. The said Act is further amended as to section 53 thereof by adding at the end thereof the following new subsection:

"(4) With the consent of the Provincial Treasurer the Minister may invest any moneys to the credit of the Minister in the said bank which are not required for immediate disbursement in bonds, debentures or other securities of the Province of Alberta."

10. The said Act is further amended as to section 54 thereof by striking out the words "the council", where the same occur in paragraph (c) of subsection (3) thereof, and by substituting therefor the words "the Minister".

11. The said Act is further amended as to section 56 thereof by striking out the words "of Public Works" where the same occur therein.

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

FIRST SESSION
EIGHTH LEGISLATURE
1 EDWARD VIII
1936

BILL

An Act to amend The Improvement
Districts Act, 1927.

Received and read the

First time

Second time

Third time

HON. MR. COCKROFT.

EDMONTON:
A. Shnitka, King's Printer
1936