

Bill No. 37 of 1936.

A BILL TO AMEND THE WILD LANDS TAX ACT.

NOTE.

Section 2 of this Bill makes express provision to the effect that a person claiming exemption from taxation under the Act is required to prove the facts and circumstances giving rise to the exemption.

The amendment made by section 3 substitutes the Director of Assessments for the Alberta Assessment Commission for the purpose of appeals under section 7.

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. 37 of 1936.

An Act to amend The Wild Lands Tax Act.

(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 Wild Lands Tax Act Amendment Act, 1936.*"

2. *The Wild Lands Tax Act*, being chapter 31 of the Revised Statutes of Alberta, 1922, is hereby amended as to section 4 thereof by adding at the end thereof the following new subsection:

"(3) The onus of proving the existence of any fact or circumstance upon which any right to exemption depends shall be upon the person claiming the benefit of the exemption."

3. The said Act is further amended as to section 7 thereof by striking out the words "the Alberta Assessment Commission", where the same occur in subsection (2) thereof, and by substituting therefor the words "the Director of Assessments appointed pursuant to *The Alberta Municipal Assessment Commission Act*".

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

No. 37.

FIRST SESSION
EIGHTH LEGISLATURE
1 EDWARD VIII
1936

BILL

An Act to amend The Wild Lands
Tax Act.

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. COCKROFT.

EDMONTON:
A. Shnitka, King's Printer
1936