

Bill No. 30 of 1937.

A BILL TO AMEND THE SCHOOL ASSESSMENT ACT.

NOTE.

The amendments made by sections 2, 3, 6, 7 and 8 of the Bill have the effect of substituting the expression "Farm land" for the expression "Unsubdivided farm lands" hitherto used in the Act, and of providing a new definition of "Farm land" similar to that used in other municipal Acts.

Section 4 of the Bill makes provision for the preparation of the assessment and tax roll in the case of the establishment of a district.

Section 5 prescribes the procedure to be observed upon assessment appeals.

The remaining amendments are consequent on the designation made by a previous Act of the Alberta Assessment Commission as the authority to hear assessment appeals.

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. 30 of 1937.

An Act to amend The School Assessment Act.

(Assented to _____, 1937.)

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 School Assessment Act, 1931, Amendment Act, 1937.*"

2. *The School Assessment Act, 1931*, being chapter 33 of the Statutes of Alberta, 1931, is hereby amended as to section 2 thereof by striking out paragraph (*k*) thereof and by substituting therefor the following:

"(*k*) 'Farm lands' shall mean,—

- "(i) any parcel of land which is used for farming purposes and in respect of which no plan of subdivision has been filed under the provisions of *The Land Titles Act*, but shall not include a parcel of twenty acres or less in extent unless the owner or tenant thereof derives his livelihood mainly from the use of such land;
- "(ii) Any parcel of land more than twenty acres in extent in respect of which a plan of subdivision has been filed in the Land Titles Office which is used for farming purposes by an owner or tenant who derives his livelihood mainly from the use of such land."

3. The said Act is further amended as to section 5 thereof by striking out paragraph (*l*) of subsection (2) thereof and by substituting therefor the following:

"(*l*) Farm buildings and other farm improvements on farm land and live stock, farm implements and vehicles used or kept on farm land;".

4. The said Act is further amended as to section 6 thereof by adding at the end thereof the following new subsection:

"(3) Notwithstanding the foregoing in the case of the establishment of the district, the assessor shall proceed with the preparation of the assessment and tax roll in the manner prescribed by subsection (1) immediately upon the establishment of the district."

5. The said Act is further amended as to section 26 thereof by striking out the same and by substituting therefor the following:

“26.—(1) Any person who, or the assessment of whose property is affected by the decision of the court of revision, may appeal against such decision and may also appeal against the omission, neglect or refusal of the court to hear or decide a complaint made to it.

“(2) Within twenty-one days after the service or as the case may be the mailing of the said notification of the result of the hearing of his complaint, the person appealing shall in person or by his agent or by registered mail serve upon the secretary a written notice of his intention to appeal to the director of assessments.

“(3) No person shall be entitled to appeal under the provisions of this section unless he has appeared before the court of revision in person or by his agent or has sent to such court a document setting out in detail the grounds of his complaint.

“(4) Immediately after the expiration of the time limited for the filing thereof, the secretary shall forward a list of all such notices received by him to the director of assessments, setting out in such list address of the appellant and particulars of the assessment under appeal.

“(5) Immediately after he receives notification of the date for hearing appeals, the secretary shall cause a notice to be posted up conspicuously on the school house or elsewhere, containing the names of the appellants and parties appealed against, together with a brief statement of the ground or cause of appeal and the time and place at which a sitting of the court will be held to hear appeals.

“(6) At the sitting of the court to be held by the director of assessments to hear and determine the appeals herein-before provided for, the person having charge of the roll passed by the court of revision shall appear and produce such roll and all papers and writings in his custody connected with the matter of appeals.

“(7) The roll shall be altered and amended if necessary according to the decision of the director of assessments and the secretary of the district shall write his initials opposite any part of the said roll in which any alteration or amendment is made.

“(8) There shall be a right of appeal from the decision of the director of assessments by any person affected thereby to the Alberta Assessment Commission, and all the provisions of *The Alberta Municipal Assessment Commission Act* shall apply to all such appeals.”

6. The said Act is further amended as to section 28 thereof,—

- (a) by striking out the words “on unsubdivided farm lands” where the same occur in subsection (2) thereof and by substituting therefor the words “on farm land”;
- (b) by striking out the words “on unsubdivided farm lands” where the same occur in subsection (3) thereof and by substituting therefor the words “on farm land”.

7. The said Act is further amended as to section 45 thereof by striking out the words "on unsubdivided farm lands" where the same occur in subsection (3) thereof and by substituting therefor the words "on farm land".

8. The said Act is further amended as to section 46 thereof,—

- (a) by striking out the words "on unsubdivided farm lands" where the same occur therein and by substituting therefor the words "on farm land";
- (b) by striking out the words "kept on a farm" where the same occur therein and by substituting therefor the words "kept on farm land".

9. The said Act is further amended as to section 51 thereof by striking out the words "the judge" wherever the same occur therein and by substituting therefor the words "the director of assessments".

10. The said Act is further amended as to section 52 thereof,—

- (a) by striking out the words "a judge" wherever the same occur therein and by substituting therefor the words "the director of assessments or the Alberta Assessment Commission";
- (b) by striking out the words "he may order" wherever the same occur therein and by substituting therefor the words "the director or commission as the case may be, may order".

11. The said Act is further amended as to section 53 thereof,—

- (a) by striking out the words "to the District Court of the judicial district in which the district is wholly or mainly situated" where the same occur in subsection (2) thereof and by substituting therefor the words "to the director of assessments";
- (b) by striking out the words "to the District Court" where the same occur in subsection (3) thereof and by substituting therefor the words "to the director of assessments";
- (c) by striking out the words "The judge of the District Court so appealed to" where the same occur in subsection (4) thereof and by substituting therefor the words "The director of assessments".

12. The said Act is further amended as to section 54 thereof by striking out the words "or the District Court, such Court or the judge of the District Court" where the same occur therein, and by substituting therefor the words "or the director of assessments or the Alberta Assessment Commission, such Court, director or commission".

13. The said Act is further amended as to Form B thereof by striking out the words "to the District Court" where the same occur therein and by substituting therefor the words "to the director of assessments".

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

No. 30.

THIRD SESSION
EIGHTH LEGISLATURE
1 GEORGE VI
1937

BILL

An Act to amend The School
Assessment Act.

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. ABERHART.

EDMONTON:
A. Shnitka, King's Printer
1937