

Bill No. 69 of 1937.

A BILL TO EXEMPT FROM ASSESSMENT CERTAIN
IMPROVEMENTS ON LAND.

NOTE.

This Bill exempts from municipal and school taxation, improvements to rural and urban homes executed at any time since the fifteenth day of October, 1936, or in the years 1937 and 1938, to the extent of the loan which has been or might have been made in respect thereof under *The Home Improvements Loan Guarantee Act* of the Dominion Government.

The exemption is for the year in which the same is made and for the next three years.

The exemption is limited to the amounts set out in section 3.

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. 69 of 1937.

An Act to Exempt from Assessment Certain Improvements
on Land.

(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 Home Improvements
Exemption Act.*"

2. In this Act, unless the context otherwise requires,—

- (a) "Home improvements" means repairs, alterations,
and additions, to any rural or urban home carried
out in the year 1936 since the fifteenth day of
October, 1936, and in the years 1937 and 1938 or
either of them, in respect of which a loan has been
made or might have been made under the provisions
of *The Home Improvements Loan Guarantee Act*,
being an Act of the Parliament of Canada enacted
in the year 1937;
- (b) "Municipality" means any city, town, village, muni-
cipal district, improvement district, and school dis-
trict.

3. Notwithstanding the provisions of any other Act to
the contrary, any municipality may, by by-law, exempt from
assessment and taxation all home improvements in the year
in which the same are made and during each of the three
years following the year in which the home improvements
were carried out, to the extent of the amount of the loan
which has been made or might have been made for the pur-
pose of making such improvements:

Provided that such exemption shall not exceed,—

- (a) in the case of a single property which is a multiple
family dwelling or a property to be converted into a
multiple family dwelling, one thousand dollars for
each family unit in the property plus one thousand
dollars; and
- (b) in the case of any other single property, the sum of
two thousand dollars.

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

No. 69.

THIRD SESSION
EIGHTH LEGISLATURE
1 GEORGE VI
1937

BILL
An Act to Exempt from Assessment
Certain Improvements on Land.

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. MAYNARD.

EDMONTON:
A. Shnitka, King's Printer
1937