

Bill No. 77 of 1937.

A BILL FOR THE TAXATION OF LAND UNDER
GRAZING LEASES.

NOTE.

This Bill deprives municipal districts and improvement districts of the right to tax Crown Grazing Leases, and imposes an annual tax on such grazing leases of an amount equal to the rent payable in respect of them.

Arrears of taxes owing to municipal districts and improvement districts in respect of such grazing leases are declared to be the property of the Province.

All taxes under this Act on land situate in a Special Municipal Area are to be paid by the Provincial Treasurer to the Special Municipal Areas Board. Out of the proceeds of the tax on land situate elsewhere than in a Special Municipal Area, one-fourth is to be paid to the municipal district or improvement district in which the land is situate; and one-fourth is to be paid to the Provincial Treasurer to be disbursed by him as provided in section 12 of *The Educational Tax Act*.

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. 77 of 1937.

An Act for the Taxation of Land held under Grazing Leases.

(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 Grazing Lease Taxation Act.*"

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

- (a) "Grazing lease" means any lease, permit, or license, from the Crown in the right of the Dominion or from the Crown in the right of the Province, under which any land is held by any person upon terms which restrict the use thereof to grazing purposes only; and
- (b) "Minister" means the Minister of Lands and Mines.

3. In order to raise revenue for provincial purposes, every person who holds any land under a grazing lease, shall in the year 1937 and in every year thereafter, pay to the Province a tax of an amount equal to the amount payable under the lease, license or permit, under which the land is held.

4. The tax shall be payable on the first day of January in each year to the Minister, and shall form part of the General Revenue Fund.

5. The tax shall be added to and form part of the rent payable under the lease, permit or license under which the grazing land is held; and the Minister shall have the same powers of enforcing payment of the tax in respect of any grazing land as he has for enforcing the payment of the rent payable in respect thereof.

6. All arrears of taxes upon grazing lands owing on the thirty-first day of December, 1936, to any municipal district pursuant to *The Municipal District Act*, and to any improvement district pursuant to *The Improvement Districts Act*, shall be and become the property of the Crown in the right of the Province, and the Minister shall have the same powers of enforcing payment of all such arrears as if the same had been originally made payable by this Act.

7.—(1) The Provincial Treasurer shall pay to the Special Municipal Areas Board all taxes paid to him pursuant to this Act in respect of land situate in a special municipal area.

(2) The Provincial Treasurer shall, out of the moneys hereafter received by him in respect of any taxes in respect of any land situate elsewhere than in a special municipal area pursuant to this Act, pay to the municipal district or improvement district in which the land to which the taxes relate is situate, one-fourth part of the moneys so received and shall pay into a special account a one-fourth part of such moneys to be expended by the Provincial Treasurer in the manner prescribed by section 12 of *The Educational Tax Act*.

8. The Acts mentioned in the schedule to this Act are hereby amended in the manner and to the extent therein mentioned.

9. This Act shall come into force on the day upon which it is assented to, and upon so coming into force shall be deemed to have been in force at all times from and after the thirty-first day of December, 1936.

THE SCHEDULE.

1. *The Municipal District Act*, being chapter 41 of the Statutes of Alberta, 1926, is hereby amended,—

(a) as to section 286, by striking out the words “but shall be subject to taxation as is hereinafter provided” where the same occur in subsection (4) thereof; and

(b) as to section 342, by striking out the same.

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

(a) as to section 8, by striking out the words “but shall be subject to taxations as is hereinafter provided” where the same occur in subsection (4); and

(b) as to section 30, by striking out the same.

3. *The Educational Tax Act*, being chapter 30 of the Revised Statutes of Alberta, 1922, is hereby amended as to section 3 thereof, by striking out paragraph (c) of subsection (1).

4. *The Social Services Tax Act*, being chapter 12 of the Statutes of Alberta, 1936, is hereby amended as to section 5 thereof by striking out the second paragraph lettered (a) in subsection (1) commencing with the words “a tax of three-fourths of one cent” and ending with the words “of the Province”.

No. 77.

THIRD SESSION
EIGHTH LEGISLATURE
1 GEORGE VI
1937

BILL

An Act for the Taxation of Land
held under Grazing Leases.

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. TANNER.

EDMONTON:
A. Shnitka, King's Printer
1937