

REPRINTED BILL

Bill No. 51 of 1938

A BILL RESPECTING THE TAXATION OF WILD LANDS.

NOTE.

By this Bill an annual tax called the Wild Land Tax is made payable in respect of all lands within the Province not exempted from taxation; the tax is at the rate of two cents per acre or at such lesser rate as may be fixed from time to time by the Lieutenant Governor in Council, with a minimum tax of twenty-five cents for any lot or any fraction of a quarter section.

The exemptions are set out in detail in section 4 and include Crown lands; unpatented homestead lands; lands held under grazing leases from the Crown; land held for specified public purposes; fractional sections of land and lots less than one acre in extent; land included in the corporate boundaries of cities, towns and villages; enclosed lands used for pasturing cattle or sheep owned by the owner or lessee of the land to a specified extent; land owned by a bona fide resident who is actually residing on some part thereof with a maximum of 640 acres; every parcel of land, one-fourth of the area of which is under cultivation or crop in the year the tax is levied or in either of the two preceding years, provided that several parcels owned by the same person within the area of a circle having a nine mile radius are to be reckoned as one parcel; land included in the right of way of any railway and any irrigation canal and all ballast pits; and every quarter section of land or portion thereof upon which mining operations are being carried on together with not more than three quarter sections contiguous thereto if the owner of all the said quarter sections is the same person.

Further provision is made in the case of land upon which the owner has expended a sum for irrigation works equal to the sum produced by multiplying the sum of fifteen dollars by the number of acres of irrigable land provided, in which case every quarter section of such land of which at least a fourth part is irrigable, is declared to be exempt from payment of the Wild Land Tax until the same is alienated.

The tax is leviable by the council in municipal districts and by the Minister in improvement districts, as if the same were taxes levied under *The Municipal Districts Act* or *The Improvement District Act, 1927*, as the case may be.

Section 6 provides for the making of a notation on the assessment roll of each parcel liable to the Wild Land Tax and for the sending of a demand for payment of the tax.

Section 8 relates to appeals in municipal districts by any person assessed who disputes liability on the ground that he is not the owner of the land or that the land is not liable to the tax or who considers there has been an omission to assess land liable to the tax; such appeals are to be dealt with by the council and an appeal is provided from the decision of the council to the Director of Assessments and from him to the Alberta Assessment Commission.

Section 9 relates to similar appeals in improvement districts which are to be to the Director of Assessments with a further appeal to the Alberta Assessment Commission.

All sums collected on account of the tax are to be remitted to the Minister within ten days after the end of the month in which they are received, and a commission of 5% on collections is payable to municipal districts.

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

Bill No. 51 of 1938.

An Act respecting the Taxation of Wild Lands.

(Assented to _____, 1938.)

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, 1938.*"

INTERPRETATION.

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

- (a) "Crop" means any grain or cereal or cultivated grass grown for hay growing on any lands;
- (b) "Land," "lands," or "property" includes lands, tenements, hereditaments and any estate or interest therein; and for the purpose of assessment and of taxation only, "land" means land or any estate or interest therein exclusive of the value of the buildings or other improvements thereon;
- (c) "Minister" means the Minister of Municipal Affairs and includes the Deputy Minister of Municipal Affairs and any other person from time to time appointed by the Lieutenant Governor in Council to carry out their duties;
- (d) "Owner" includes any person who appears by the records of the land titles office for the land registration district in which such land is situated to have any right, title or interest in such land other than that of mortgagee or incumbrancee; or who holds land under *bona fide* agreement of sale;
- (e) "Person" includes corporation, partnership, firm or company.

IMPOSITION OF TAX

3. For the purpose of adding to or supplementing the revenues of the Crown, there shall be annually assessed, levied and collected on all lands within the Province not exempt from taxation under this Act, a tax to be called the Wild Lands Tax, at the rate of two cents per acre or at such lesser rate as may be from time to time fixed by the Lieutenant Governor in Council:

Provided always that where any tax on any lot or any fraction of a quarter section of land would apart from this proviso be less than twenty-five cents, the tax on any such lot or fraction shall be twenty-five cents.

EXEMPTIONS FROM TAXATION.

4.—(1) The following lands shall be exempt from taxation under the provisions of this Act, that is to say,—

- (a) any land held by or for the Crown;
- (b) any lands held by or in trust for the use of any tribe of Indians;
- (c) the land to the extent of three acres held by or for the use of any church and occupied by a building used for church purposes;
- (d) the land in use as a public cemetery not exceeding twenty-five acres;
- (e) land for which homestead entry has been made under the provisions of *The Dominion Lands Act* or of *The Provincial Lands Act* and for which patent has not been issued;
- (f) all land held under grazing lease from the Government of Canada or of the Province actually used for grazing purposes, and in accordance with the terms and provisions of the Grazing Regulations as from time to time in force;
- (g) land vested in any library board established under the provisions of *The Public Libraries Act*;
- (h) land used by agricultural societies organized under *The Agricultural Societies Act*;
- (i) land attached to and used in connection with any hospital which receives aid from the Province under the provisions of *The Hospitals Act*;
- (j) all land belonging to any city, town, village or municipal district and used for the purposes thereof;
- (k) land attached to or otherwise *bona fide* used in connection with or for the purposes of every university, every school established under the authority of *The School Act*, and every incorporated hospital, so long as the said land is actually used and occupied by such institution, but not if otherwise occupied;
- (l) a fractional section of land less than one acre in extent or any lot described upon a registered plan being less than one acre in extent;
- (m) land included within the boundaries of an incorporated city, town or village;
- (n) all enclosed land which has been used for the purpose of pasturing horses, cattle or sheep which are the property of the owner of the land or the property of a lessee of the land holding under a lease in writing of the land and upon which horses or cattle to the number of at least one, or sheep to the number of at least three for every ten acres so en-

closed have been pasturing for six months during the previous year or for a period of two months during the first six months of the year in which the tax is levied:

Provided that the Minister may by written order modify the requirements of this paragraph for any year or years and for any portion of the Province;

- (o) land owned by a *bona fide* farmer who is actually residing on some portion of the same:

Provided that the exemption under this paragraph shall not exceed six hundred and forty acres in the aggregate; such exemption, however, may cover parcels of land which are not contiguous, but which are situated within a radius of nine miles from the home of the owner;

- (p) every parcel of land, one-fourth of the area of which was under cultivation or crop in the year in which the tax is levied and prior to the first day of August thereof, or in either of the two preceding years:

Provided that where the owner has several parcels of land within the area of a circle having a radius of nine miles such parcels of land may be reckoned as one parcel:

Provided further that the Minister may, by written order, modify the provisions of this paragraph for any year or years and for any portion of the Province;

- (q) land included in the right of way of any railway and any irrigation canal and all ballast pits;
- (r) every quarter section or fraction of a quarter section of land upon which active mining operations are carried on together with not more than three quarter sections contiguous thereto if owned by the same person as the first mentioned quarter section;

(2) Where any corporation or person has, for the purpose of irrigating land owned by it or him, actually expended upon the construction of irrigation works a sum of money at least equal to that obtained by multiplying fifteen dollars by the number of acres of such land capable of being beneficially irrigated and intended to be irrigated by such works, then every quarter section included in such land, if a fourth part of such quarter section is capable of beneficial irrigation, shall be exempt from the payment of the wild lands tax:

Provided that when any such corporation or person has sold or agreed to sell or parted with the possession of any such land, there shall be no exemption under the provisions of this subsection in respect of such land.

LEVY AND COLLECTION OF TAX

5. The Wild Land Tax shall be levied and collected in every municipal district by the Council and in every improvement district by the Minister, as if the same were a tax upon land duly levied under the provisions of *The Municipal District Act* or *The Improvement Districts Act, 1927*, as the case may be, and all the provisions thereof and of *The Tax Recovery Act, 1929*, or of any Act substituted therefor, relating to the collection of taxes so levied (including all such provisions relating to charges, liens, distress and sale and penalties) shall apply to the collection and enforcement of the Wild Land Tax.

6. In the case of a municipal district the secretary-treasurer and in the case of an improvement district the Minister shall, after making due enquiry, enter upon the last revised assessment roll of the district opposite each parcel of land liable to the Wild Land Tax a note to that effect and the amount of the tax payable, and shall not later than the first day of October in each year send by mail to the person whose name appears on that roll as the owner of the parcel at his last known address a demand for the payment of the amount of the Wild Land Tax, and shall make or cause to be made upon the assessment roll an entry of the date of the mailing of each such demand and initial such entry.

7. The entry on the assessment roll as to the date of mailing a demand made pursuant to section 6 shall be *prima facie* evidence of the mailing on the date mentioned in the entry without proof of the initials to such entry or of the authority of the person making such entry to make the same.

APPEALS IN MUNICIPAL DISTRICTS.

8.—(1) If any person considers that he is not liable to pay the Wild Land Tax in respect of any land in a municipal district by reason of the fact that he is not the owner thereof or the fact that the land is not liable to taxation under this Act, or considers that there has been an omission to levy the tax under this Act in respect of any other land which is liable to such taxation, he may lodge a complaint with the secretary-treasurer within thirty days of the date of mailing the demand for the tax stating fully the grounds of his complaint.

(2) Every complaint shall contain the post office address to which any notice required may be sent to the person appealing as complainant.

(3) The secretary-treasurer of the municipal district shall annually and as soon as possible, but not in any event later than the first day of July, forward to the Minister of Municipal Affairs a report in such form as may be prescribed showing the parcels of land liable for Wild Land Tax.

(4) The report shall bear the date of the mailing of the same and shall be certified by the secretary-treasurer.

(5) The Minister of Municipal Affairs, at any time prior to the first day of October in any year and if he considers that there has been in that year any omission to levy the Wild Land Tax against any land liable thereto under the provisions of this Act, may in respect of any such omission lodge a complaint with the secretary-treasurer in the manner provided by this Act with respect to complaints under subsection (1) and such complaint shall be dealt with as hereinbefore provided.

(6) The secretary-treasurer shall as soon as possible after the receipt of any complaint forthwith notify the appellants and every other person whose land is or may be affected by such complaint, of the time and place of the sitting of the council to deal with complaints under this Act.

(7) Complaints under this section shall be heard and determined by the council sitting as a court of revision with an appeal from the council to the Director of Assessments and a further appeal from the Director of Assessments to The Alberta Assessment Commission; and all the provisions of *The Assessment Act* relating to complaints to the council sitting as a court of revision, appeals to the Director and of *The Alberta Municipal Assessment Commission Act* relating to appeals to the Alberta Assessment Commission, shall *mutatis mutandis* apply to all complaints and appeals under this section.

APPEALS IN IMPROVEMENT DISTRICTS.

9. If any person considers that he is not liable to pay the Wild Land Tax in respect of any land in an improvement district by reason of the fact that he is not the owner thereof or the fact that the land is not liable to taxation under this Act, or considers that there has been an omission to levy the tax under this Act in respect of any other land which is liable to such taxation, he may lodge a complaint with the Director of Assessments within thirty days of the date of mailing the demand for the tax and every such complaint shall be dealt with, heard and determined in the manner prescribed by *The Assessment Act*.

DISPOSITION OF TAX COLLECTIONS.

10.—(1) All money collected under the provisions of this Act shall be paid to the Minister within ten days after the end of each month in which any money is received, and shall be accompanied by a statement showing the several amounts collected, and the lands from which such amounts were collected.

(2) A commission shall be paid to each municipal district of five per cent of the amount actually collected by it under the provisions of this Act.

11. The taxes received by the Minister shall be paid to the Provincial Treasurer.

AUDIT.

12. The Lieutenant Governor in Council may appoint auditors, assessors, inspectors and such other persons as may be necessary to carry out the provisions of this Act, and may prescribe their duties and fix their remuneration.

13. The Provincial Auditor or his nominee may audit and inspect all accounts of every municipal district in so far as they relate to assessment and taxation under this Act, and shall have access to all books, papers, receipt stubs, vouchers and other documents containing any references or entries concerning the said assessment and taxation.

REGULATIONS AND FORMS.

14. The Lieutenant Governor in Council may from time to time make such regulations and provide such forms not inconsistent with this Act as may be necessary or advisable for the efficient and equitable working of the same.

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

REPRINTED BILL

No. 51.

SIXTH SESSION
EIGHTH LEGISLATURE
1 GEORGE VI
1938

BILL

An Act respecting the Taxation of
Wild Lands.

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. MAYNARD.

EDMONTON:
A. Shnitka, King's Printer
1938