

# BILL

No. 106 of 1938.

An Act to amend The School Assessment Act, 1931.

(Assented to \_\_\_\_\_, 1938.)

**H**IS 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, 1938.*"

2. *The School Assessment Act, 1931*, being chapter 33 of the Statutes of Alberta, 1931, is hereby amended as to section 3 by striking out the words "For the purposes of assessment and taxation" where the same occur therein and by substituting therefor the words "For the purpose of taxation".

3. The said Act is further amended as to section 4 by striking out the same and by substituting therefor the following:

"4. In each year the board of trustees shall cause to be prepared a tax roll which shall be in Form A in the Schedule hereto."

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

"5. Upon the receipt of the return or returns required under section 23 of *The Assessment Act*, the secretary shall, from the information contained therein, enter the necessary particulars in the tax roll."

5. The said Act is further amended by striking out sections 6 to 27, both inclusive.

6. The said Act is further amended as to section 28 by striking out the words "After the assessment portion of the assessment and tax roll has been finally passed by the court of revision" where the same occur therein at the commencement of the section.

7. The said Act is further amended as to section 30 by striking out the words "the assessment and tax roll" where

the same occur in subsection (1) and by substituting therefor the words "the tax roll".

- 8.** The said Act is further amended as to section 31,—
- (a) by striking out the words "the assessment and tax roll" where the same occur in subsection (1) and by substituting therefor the words "the tax roll"; and
  - (b) by striking out subsection (2) thereof.

**9.** The said Act is further amended as to section 32 by striking out the words "the assessment and tax roll" where the same occur in subsection (1) and by substituting therefor the words "the tax roll".

**10.** The said Act is further amended as to section 33 by striking out the words "the assessment and tax roll" where the same occur therein and by substituting therefor the words "the tax roll".

- 11.** The said Act is further amended as to section 35,—
- (a) by striking out the words "the assessment and tax roll" where the same occur in paragraph (c) and by substituting therefor the words "the tax roll"; and
  - (b) by striking out the words "the assessment and tax roll" where the same occur in clause (i) of paragraph (d) and by substituting therefor the words "the tax roll".

**12.** The said Act is further amended as to section 38 by striking out the words "assessment and tax roll" and by substituting therefor the words "tax roll".

**13.** The said Act is further amended as to section 39 by striking out the same and by substituting therefor the following:

"**39.**—(1) There shall be allowed by way of a discount five per centum upon all payments made on or before the fifteenth day of December on account of taxes which became due and payable in the year in which the payment is made.

"(2) If any taxes remain unpaid after the fifteenth day of December of the year in which the same became due and payable, the same shall be payable without discount at any time after the last mentioned date and before the first day of July next thereafter ensuing.

"(3) If after the thirtieth day of June in any year any taxes which became due and payable in the preceding year remain unpaid, there shall be added thereto by way of a penalty four per centum on the first day of July, and four per centum on the sixteenth day of December in that year

and in each succeeding year so long as the taxes remain unpaid, and every amount so added shall form a part of the taxes.

“(4) Nothing in this section contained shall be construed to extend the time for payment of the said taxes nor in any way to impair the right of distress or any other remedy provided by this Act for the collection of the said taxes.

“**39a.** The board may by by-law provide that a discount of more than five per centum but not exceeding ten per centum shall be allowed on all payments made before the first day of June on taxes which became due and payable in the year in which the payment is made, and that a discount of more than five per centum but not exceeding seven per centum shall be allowed on all payments made after the thirty-first day of May and before the first day of September on taxes which became due and payable in the year in which the payment is made.”

**14.** The said Act is further amended as to section 41 by striking out the words “the assessment and tax roll” where the same occur therein and by substituting therefor the words “the tax roll”.

**15.** The said Act is further amended as to section 45,—

(a) by adding at the end of subsection (1) the following; “which may include an additional amount to be approved by the Minister to be set aside as a reserve fund for future capital expenditure.”;

(b) by striking out the words “assessment and taxation” where the same occur in subsection (2) and by substituting therefor the word “taxation”; and by striking out the words and figures “*The Town Act, 1927*” and by substituting therefor the words “*The Town and Village Act*”.

**16.** The said Act is further amended as to section 46 by striking out the same.

**17.** The said Act is further amended by striking out sections 51, 52, 53 and 54.

**18.** The said Act is further amended as to section 55 by striking out the words “to make an assessment and levy taxes” where the same occur therein and by substituting therefor the words “to levy and collect taxes”.

**19.** The said Act is further amended as to the Schedule,—

(a) by striking out Form A and by substituting therefor the following:



- (b) by striking out Forms B, C, D and E;
- (c) by striking out Form F and by substituting therefor the following:

"FORM F.  
 "(Section 32.)

"TAX NOTICE.

"..... School District, No. .... of the Province of Alberta.

To..... Date....., 19.....

"Take notice that under the provisions of *The School Assessment Act* you have been assessed for the property shown below for the year 19..... and taxes have been levied at the rate of ..... mills on the dollar.

No. on Roll	Location of Property					No. of Acres	ASSESSED VALUE							Reported Arrears	Other Arrears	Total Taxes Due	
	Pt. Sec.	Plan No. Sec.	Lot Tp.	Blk. R.	Sb. Div. M.		Land					Total Assessed Value	Current Taxes				
							Surface	Minerals Timber	Bldgs. and Improvements	Personal Property	Trade, Business or Profession						

- "Note 1. Taxes are payable forthwith, and if not paid within thirty days from the date of the tax notice, may be levied with costs by distress.
2. You are entitled to a discount of five per centum upon all payments made on or before the fifteenth day of December on account of taxes which became due and payable in the year in which the payment is made.
  3. You are entitled to a discount of ..... per centum upon all payments made before the first day of June on account of taxes which became due and payable in the year in which the payment is made.
  4. You are entitled to a discount of ..... per centum upon all payments made after the thirty-first day of May and before the first day of September on account of taxes which became due and payable in the year in which the payment is made.

5. Reported arrears must be sent to .....  
....., and must be paid before current  
taxes can be accepted.

.....  
*Treasurer.*

..... P.O.

**20.** This Act shall come into force on the first day of  
January, 1939.

No. 106.

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SIXTH SESSION  
EIGHTH LEGISLATURE  
1 GEORGE VI  
1938

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**BILL**

An Act to amend The School Assessment Act, 1931.

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Received and read the

First time.....

Second time.....

Third time.....

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HON. MR. ABERHART.

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EDMONTON:  
A. Shnitka, King's Printer  
1938