

Bill No. 80 of 1941.

A BILL TO AMEND THE SOLDIERS' RELIEF
ACT, 1940

NOTE.

This Bill amends *The Soldiers' Relief Act, 1940*.

In paragraph (b) of subsection (1), and in paragraph (a) of subsection (2) of section 2, both dealing with home property and ownership of land, the date contained therein is no longer quite fair. The intention of the Legislature was to exempt soldiers from taxation during their term of service and the provision as to the date was inserted to prevent anyone purchasing property immediately before enlistment to escape taxation. The amendment merely requires that the soldier be a registered owner of the property or have an interest therein under an agreement of sale at least six months prior to the date of his joining up.

The definition of "Soldier" has been altered and it now includes not only those men on active service overseas, but those who are on active service in Canada.

Paragraph (c) of subsection (2) of section 2 was struck out and the new paragraphs (c) and (d) substituted therefor. The effect of them is that a person who is in service less than six months does not receive any of the benefits of the Act. It did not seem proper that a man who served for less than six months should receive tax exemption for an entire year.

Two provisos have been added to section 3. The first provides that the property shall not be exempt from taxation unless the soldier or his relatives retain an assessable interest in it. The second provides that where a soldier owns more than one house or property, and the house or property in excess of the home lot is rented or leased and is revenue producing, the soldier shall be assessed and taxed in respect of the additional revenue producing property.

The new section 3a gives a judge the discretion to extend the benefits given under this Act to the dependants of soldiers deserving of special consideration though they are not strictly entitled thereto.

W. S. GRAY,
Acting Legislative Counsel.

(This note does not form any part of the Bill but is offered in explanation of its provisions.)

BILL

No. 80 of 1941.

An Act to amend The Soldiers' Relief Act, 1940.

(Assented to _____, 1941.)

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 Soldiers' Relief Act, 1940, Amendment Act, 1941.*"

2. *The Soldiers' Relief Act, 1940*, being chapter 4 of the Statutes of Alberta, 1940, is hereby amended as to section 2,—

(a) by striking out paragraph (b) of subsection (1) thereof, and by substituting therefor the following:

"(b) 'Home property' may mean either lands which have been subdivided pursuant to *The Land Titles Act*, or lands not so subdivided, and means in the case of land which has been subdivided, land which consists of not more than four contiguous lots according to the plan of subdivision, or means in the case of land not so subdivided, land which consists of not more than two quarter sections if,—

"(i) such land was owned by a soldier and/or his wife six months prior to the date of a soldier becoming a soldier or as at the first day of September, 1939, and was at the time of the soldier becoming a soldier the residence of the soldier or the wife of the soldier or of any of the ascendants or descendants of the soldier who were at the last mentioned date dependent upon the soldier; and

"(ii) such land is registered as a home property pursuant to the provisions of this Act.";

(b) by striking out paragraph (f) of subsection (1) thereof and by substituting therefor the following:

"(f) 'Soldier' means any person who, since the first day of September, 1939, has left his usual occupation for the purpose of joining, and who has joined for full time service in the present war, any of the active naval, military or air forces of His Majesty or the Allies of

His Majesty, and includes members of the permanent forces of His Majesty on active service;”;

- (c) by adding immediately after the words “agreement of sale which was subsisting”, where the same occur in paragraph (a) of subsection (2) thereof, the following words: “six months prior to the date of the soldier becoming a soldier; or;”
- (d) by striking out paragraph (c) of subsection (2) thereof and by substituting therefor the following:
 - “(c) In case any soldier is discharged within six months of the date of his becoming a soldier, he shall be deemed never to have been a soldier within the meaning of this Act, and not to be entitled to the benefit of any of the provisions hereof;
 - “(d) After serving for six months, a soldier shall cease to be a soldier,—
 - “(i) in case he is discharged at any time by reason of his being convicted by any duly constituted court of criminal jurisdiction other than a court martial of any criminal offence forthwith upon such discharge;
 - “(ii) at the expiration of the calendar year in which he is discharged in case he is discharged for any other reason;”;
- (e) by relettering paragraph (d) of subsection (2) thereof as paragraph (e).

3. The said Act is further amended as to section 3 by adding thereto the following provisos:

“Provided, however, that the soldier or his ascendants or descendants retain an assessable interest in the home property; and

“Provided further, that if the home property of any soldier consists of more than one house and lot or more than one quarter section and such property in excess of the strictly home house and lot or quarter section is leased or rented and is revenue producing, such soldier shall be liable to assessment and taxation in respect of all such revenue producing property in excess of the strictly home house and lot or quarter section.”

4. The said Act is further amended by adding immediately after section 3 the following new section:

“3a. In any case where it appears that the dependants of a soldier are deserving of special consideration, though not entitled thereto under the provisions of this Act, a judge may by order direct that such dependants shall have the benefits of the protection granted by this Act.”

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

FIRST SESSION
NINTH LEGISLATURE
5 GEORGE VI
1941

BILL

An Act to amend The Soldiers'
Relief Act, 1940.

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. MAYNARD.

EDMONTON:
A. Shnitka, King's Printer
1941