

Bill No. 83 of 1941.

A BILL TO AMEND THE ASSESSMENT ACT

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NOTE.

This Bill amends *The Assessment Act*.

The amendment to clause (ii) of paragraph (o) of section 2 adds to the definition of "parcel of land" facilitating the filing of a caveat under *The Tax Recovery Act* by requiring that the description be one which has been approved by the proper Land Titles Office. This change is being made in the other municipal Acts also, and it is desirable that uniformity be maintained.

The amendments to paragraph (h) of section 2 and the addition of paragraph (qq) to section 5 make it clear that beekeepers are classed as farmers and are entitled to the same exemptions.

Paragraph (t) of subsection (1) of section 5 is designed to make it clear that if a person's chattels have a greater value than three hundred dollars the total value of the chattels rather than just the excess is taxable.

The addition of subsections (3) and (4) to section 6 definitely requires the secretary-treasurer of a local authority to submit a copy of its assessment roll in so far as it applies to school districts, to any school district, part or all of which, is within the jurisdiction of such local authority,

The amendment to section 7 has the effect of placing the assessment on the full value of the buildings and improvements rather than on two-thirds of the value of such buildings and improvements as formerly was the case.

The provisions of the latter part of section 23 which are struck out by this amendment are covered by the additions of subsections (3) and (4) to section 6, and it is unnecessary to repeat these provisions in section 23.

The amendments to section 27 will facilitate the work of the Department by enabling a mechanical symbol stamped by the new bookkeeping machine installation to be substituted for the initials of the clerk in the case of improvement districts.

The amendment to section 35 is designed to clear up the doubts which have been expressed as to whether or not the Board of a collecting school district has the right to make complaints to the Court of Revision.

The amendments to sections 38 and 44 make it clear that the secretary-treasurer is required to notify the Boards of collecting school districts of the time and place of the sitting of a Court of Revision dealing with any assessment complaint if the property affected is situate within the district of such school Board.

The amendment to subsection (3) of section 47 gives a collecting school district the right to appeal whether or not it has appeared before the Court of Revision. The addition of subsection (6) to the same section enables the Commission to require a new assessment to be made in cases where the same is necessary.

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. 83 of 1941.

An Act to amend The Assessment Act.

(Assented to \_\_\_\_\_, 1941.)

**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 Assessment Act Amendment Act, 1941.*"

**2.** *The Assessment Act*, being chapter 81 of the Statutes of Alberta, 1938, is hereby amended as to section 2 by striking out clause (ii) of paragraph (o) thereof and by substituting therefor the following:

"(ii) where there is no such plan of subdivision and subject to clause (iii) a quarter section of land according to the system of surveys under *The Dominion Land Surveys Act* or any other area the description of which has been approved by the proper Land Titles Office;"

**3.** The said Act is further amended as to section 5,—

(a) by adding at the end of paragraph (g) of subsection (1) thereof the following words: "the chattels, implements and equipment of any person which are used for or in connection with the keeping of bees";

(b) by striking out paragraph (t) where the same occurs in subsection (1) thereof and by substituting therefor the following:

"(t) the chattels of any one person if the aggregate assessed value thereof is not more than three hundred dollars!";

**4.** The said Act is further amended as to section 6 by adding immediately after subsection (2) thereof the following new subsections:

"(3) The secretary-treasurer of any city, town, village, municipal district or improvement district within which any or any part of any school district which collects its own taxes is situate shall immediately after the final completion of the assessment roll in each year, forward to the

secretary of the school district a copy of such assessment roll, in so far as it applies to the school district, and shall certify in writing under his hand the total assessed value of all property which is within the city, town, village, municipal district or improvement district, and within the school district, and which is liable to assessment and taxation pursuant to this or any other Act.

“(4) The secretary-treasurer of any municipal district or improvement district, which, or any part of which, is included in a town school district shall immediately after the final completion of the assessment roll in each year forward to the secretary of such city or town, as the case may be, a copy of such assessment roll in so far as it applies to the school district, and shall certify in writing under his hand the total assessed value of all property which is within the municipal district or improvement district and within the school district, and which is liable to assessment and taxation pursuant to this or any other Act.”

**5.—**(1) The said Act is further amended as to section 7 by striking out the words “reduced by an amount equal to one-third of the value of such buildings and improvements” where the same occur in subsection (3) thereof.

(2) This section shall not apply to any assessment made for the year 1941.

**6.** The said Act is further amended as to section 9 by re-numbering the present section as subsection (1) and by adding thereto the following new subsection:

“(2) In any case where the mineral or minerals in or under any parcel of land are not assessed separately from the surface of such parcel, the value of the land as assessed in the assessment roll shall be taken as the assessed value upon which taxes are to be paid, and any proceedings taken for the recovery of taxes unpaid on any such parcel so assessed, shall be deemed to be taken in respect of the entire parcel of land and not in respect of the surface or of the mineral or minerals in or under the parcel only.”

**7.** The said Act is further amended as to section 17 by striking out the words “thirty-first day of March”, where the same occur in subsection (2) thereof, and by substituting therefor the words “first day of May”.

**8.** The said Act is further amended as to section 23 by striking out the words “and the secretary-treasurer shall as soon thereafter as is possible make a return to the secretary-treasurer of each school district which is wholly or partially included in that municipality and collects its own taxes, of all such assessments of property situate and liable to assessment and taxation in such school district”.

**9.** The said Act is further amended as to section 26 by striking out paragraph (l) of subsection (1) thereof and by substituting therefor the following:

“(l) the name of the person who is the owner or of the person who is in legal possession of assessable personal property or the names of both such persons;”.

**10.** The said Act is further amended as to section 27,—

- (a) by adding immediately after the words “which entry shall be initialled”, where the same occur in subsection (1) thereof, the following words: “or stamped with a symbol representing his initials”;
- (b) by striking out subsection (2) thereof and by substituting therefor the following:

“(2) The entry of the date of the mailing of such assessment slip followed by the initials or symbol representing the initials of the person making the same shall be *prima facie* evidence of the mailing of such assessment slip upon the date entered without proof of the authority of the person making the entry to make the same or of such person's initials or of the symbol representing such person's initials, and the absence of any such date and initials or symbol representing the initials shall be *prima facie* evidence that the address of the person named on the roll is unknown.”

**11.** The said Act is further amended as to section 35 by adding immediately after the words “If any person”, where the same occur in subsection (1) thereof, the following words: “or any Board of a collecting school district”.

**12.** The said Act is further amended as to section 36 by striking out the same and by substituting therefor the following:

“**36.**—(1) Complaints of which notice has been duly given in respect of any property, trade, business or profession, situated or carried on in improvement districts, shall be dealt with by such person or persons as may from time to time be designated by the Minister as the person or persons to deal with complaints in the same manner as would be done in the Court of Revision in any other municipality.

“(2) The person or persons so designated shall perform all the duties of a Council and secretary-treasurer as set out in sections 37 to 44 (inclusive), of this Act.”

**13.** The said Act is further amended as to section 38 by striking out subsection (1) thereof and by substituting therefor the following:

“**38.**—(1) Upon the receipt by the secretary-treasurer of any complaint, the secretary-treasurer shall notify the

complainant and every person and every Board of a collecting school district affected thereby of the time and place of the sitting of the Court of Revision to hear such complaint."

**14.** The said Act is further amended as to section 44 by adding immediately after the words "in respect of the assessment affected", where the same occur in subsection (3) thereof, the following words: "and any Board of a collecting school district in which any property so affected is situate".

**15.** The said Act is further amended as to section 47,—

- (a) by inserting immediately after the words "no person", where the same occur in subsection (3) thereof, the following words: "other than a collecting school district";
- (b) by adding immediately after subsection (5) the following new subsection:

"(6) If on the hearing of any appeal the Commission is of the opinion that the assessment is so inequitable that substantial justice cannot be done by adjusting the assessment in such cases as are then on appeal, the Commission may order that the assessment be quashed and that a new assessment be made."

**16.** The said Act is further amended as to section 56 by striking out the words "is not in substantial conformity to the law and is not fair", where the same occur in subsection (1) thereof, and by substituting therefor the words "is not in substantial conformity to the law or is not fair."

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

FIRST SESSION  
NINTH LEGISLATURE  
5 GEORGE VI  
1941

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**BILL**

An Act to amend The Assessment  
Act.

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Received and read the

First time.....

Second time.....

Third time.....

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HON. MR. MAYNARD.

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