

REPRINTED BILL

BILL

No. 112 of 1941.

An Act to Provide for the Assessment and Taxation
of Minerals.

(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 Mineral Taxation Act, 1941.*"

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

- (a) "Board" shall mean the Petroleum and Natural Gas Conservation Board constituted under the provisions of *The Oil and Gas Resources Conservation Act*.
- (b) "Commission" means the Alberta Assessment Commission constituted under the provisions of *The Alberta Municipal Assessment Commission Act*."
- (c) "Minerals" includes, but not so as to restrict in any way the ordinary meaning of the word, natural gas, petroleum, gasoline and all oils of a mineral nature; but does not include any minerals, in, on or under any land within the boundaries of any city or town other than a town declared to be a mining town pursuant to *The Urban Mining Operations Act*, or any minerals in, on or under any land forming part of the right-of-way of any railway, and does not include coal;
- (d) "Minister" means the Minister of Lands and Mines;
- (e) "Owner" means a person who is registered in a Land Titles Office in the Province as the owner of any mineral or minerals whether or not the title to the said minerals is severed in the registry from the title to the surface.
- (f) "Producing area" means any area in the Province within which any mineral is being produced and includes all lands within the boundaries of such area as specified by the Minister.

3. All minerals in the Province shall be liable to assessment and taxation or taxation as the case may be for the purposes of this Act.

4. The Minister shall, as soon as practicable after the coming into force of this Act, by order published in *The Alberta Gazette*, designate the producing areas of the Province and shall in such order specify the boundaries of each such producing area, and may from time to time by any subsequent order published in *The Alberta Gazette*, change the boundaries of any producing area and designate any new producing areas.

5.—(1) The Lieutenant Governor in Council may from time to time appoint an assessor for the purposes of this Act and prescribe his remuneration.

(2) In the year 1941 and in each subsequent year, as soon as is practicable after the thirtieth day of June, the assessor shall proceed to assess at its fair actual value all minerals in each producing area in the Province, and shall prepare an assessment roll setting out thereon a brief description of all minerals assessed, the name and address of the owners thereof, and the assessed value thereof.

(3) In making such assessments the assessor may take any steps which he in his discretion considers necessary for the purpose of ascertaining the fair actual value of the assessed minerals, and for that purpose may resort to all sources of available information, and may fix such amount as appears to him to be just and equitable.

6. Upon the completion of the assessment roll the assessor shall endorse thereon or attach thereto a certificate setting out the date upon which the roll was so completed, and sign the same and deliver the same to the Board.

7. The Board shall as soon as may be after the delivery of the assessment roll, fix a day, time and place for the revision of the assessment roll which shall not be earlier than the thirtieth day after the day upon which the assessment roll is so delivered, and shall cause a copy of the assessment roll and the certificate endorsed thereon together with a notice of the day, time and place so fixed for the revision of the assessment roll to be posted up in a conspicuous place in any part of the offices of the Board to which the public have access and shall keep the same so posted up for twenty days, and shall within ten days after the posting up of the assessment roll cause to be sent by mail to every person whose name appears on the assessment roll as the owner of any minerals, an assessment notice containing the particulars appearing in the roll with respect to such minerals, and a notice setting out the day, time and place fixed for the revision of the assessment roll, together with a copy of the next ensuing section.

8. At the time and place fixed for the revision of the assessment roll or at any adjournment thereof, the Board shall proceed to hear and determine every application of

which notice has been given in conformity to the last preceding section, and to make such disposition thereof as the Board may deem fit and proper.

9.—(1) As soon as the Board shall have disposed of all such applications as aforesaid, it shall proceed to revise the assessment roll in accordance with the disposition made by the Board of such applications and thereupon shall cause to be attached to the assessment roll so revised a certificate which may be in the following form:

“This is to certify that the assessment roll hereto annexed is the assessment roll for the year 19..... as revised by the Board. Dated at the office of the Board this day of, 19

“Chairman (or Deputy Chairman) Petroleum and Natural Gas Conservation Board.”

(2) Subject to any change that may be made by the Commission on appeal, the assessment roll so revised and every assessment, matter and thing set out therein and the certificate attached thereto shall be conclusive and binding upon all persons mentioned therein or affected thereby, and shall not be questioned in any proceedings in any Court as to any statement, matter or thing contained therein whatsoever.

10. Any person who is dissatisfied with the revision of the assessment roll by the Board with respect to any parcel or parcels and who has appeared before the Board on the revision of the assessment roll and has complained with respect to the assessment of any parcel may appeal from such revision to the Commission by notice in writing given to the Minister within twenty days of the date of the certificate of the Board given pursuant to section 9. The provisions of sections 20, 22, 33 to 39 (both inclusive), and sections 42 to 44 (both inclusive), of *The Alberta Municipal Assessment Commission Act* shall *mutatis mutandis*, except as varied by this Act, apply to any such appeal.

11. In the year 1941 and in each year thereafter and as soon as may be after the thirtieth day of June and not later than the thirtieth day of September, the Minister shall proceed to levy a tax at such rate on the dollar not exceeding ten mills as the Lieutenant Governor in Council may from time to time direct upon the assessed value of all minerals in each producing area on the assessment roll as certified by the Board, subject to any changes that may be made by the Commission on appeal.

12. As soon as may be after the Lieutenant Governor in Council has struck the rate, the Minister shall cause to be sent by mail to every person whose name appears on the assessment roll as the owner of any assessable minerals, a

notice containing a brief description of the minerals in respect to which such person is assessed, the amount of the tax payable in respect thereof, and a demand for the payment of the tax.

13. Every owner of minerals situated in the Province and not included in a producing area shall pay in every year to the Minister a tax at such rate per acre not exceeding one-half cent per acre as may from time to time be determined by the Lieutenant Governor in Council.

14. Every owner of minerals referred to in the last preceding section, unless the Minister otherwise directs, shall, before the first day of September in each year, deliver to the Minister a statement of the parcels in respect of which he is taxable under the provisions of this Act and shall pay before the said date the taxes due by him pursuant to said section.

15.—(1) In the event of any such owner not paying the tax payable under said section 14 before the first day of October next following the date upon which the tax falls due, the Minister shall notify such person of the fact of non-payment by sending a registered letter to his address as shown by his certificate of title, or where no such address is shown to any address at which it appears to the Minister he may be likely to be found.

(2) The Minister shall cause a record to be kept of all registered letters so dispatched and the entry of the dispatch of a letter with the initials of the person in charge of the record placed opposite shall be *prima facie* evidence of such dispatch.

16. The amount of the tax payable by any person under the provisions of Section 13 shall be the sum of one dollar in case the taxes payable by such person in respect of such minerals amount to a sum of less than one dollar.

17.—(1) In the event of any of the taxes imposed under this Act remaining unpaid after the expiration of sixty days after the date of mailing the notice referred to in section 12 or section 15 as the case may be, there shall be added thereto, by way of penalty, a sum equal to five per cent of the amount of taxes unpaid, and in the event of any taxes or penalties, or any part thereof remaining unpaid after the expiration of one hundred and twenty days after the date of such mailing, there shall be added thereto, by way of penalty, an additional sum equal to five per cent of the amount of such taxes and penalties at that date remaining unpaid, and such amount or amounts so added shall form part of the taxes which are hereby created a special lien upon the minerals in respect of which the same are payable under the provisions of this Act.

(2) 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, nor any other remedy provided by this Act, for the collection of said taxes.

18. The tax payable by any person or corporation pursuant to this Act shall be recoverable by action taken in any court of competent civil jurisdiction in the Province by the Provincial Treasurer on behalf of the Province, and such tax shall constitute a charge upon the goods and chattels of the person or corporation liable therefor which shall have priority over all other mortgages, charges, liens or encumbrances whatsoever.

19.—(1) In any case where the tax payable is not paid within one year after the date of mailing the notice referred to in section 12 or section 15 as the case may be, the Minister shall forward a copy of the said notice to the Registrar of the Land Registration District within which are situate the lands set out in the said notice, and shall direct the said Registrar to make a memorandum upon the certificate of title covering the minerals shown in the said notice, that the said minerals are the property of the Province and thereafter the said minerals shall pass to the Crown in the right of the Province.

(2) If the said tax and any penalties levied in respect thereof are paid within six months of the making of the said memorandum, the Minister shall direct the Registrar to remove the said memorandum from the certificate of title.

(3) If the said tax and penalties, if any, are not paid prior to the expiry of the said period of six months, the Registrar shall issue to the Crown in the right of the Province a certificate of title to the said minerals.

20.—(1) If any thing to be done within a number of days or at a time fixed by or under this Act cannot be or is not so done, the Minister may by order from time to time appoint a further or other time for doing the same, whether the time at or within which the same ought to have been done, has or has not arrived or expired as the case may be.

(2) Any thing done at or within the time specified in such order shall be as valid as if it had been done at or within the time fixed by or under this Act.

21. The Lieutenant Governor in Council shall have power to make all such rules and regulations as may be necessary or convenient for the purpose of carrying out the provisions of this Act.

22. *The Mineral Taxation Act, 1938*, being chapter 5 of the Statutes of Alberta, 1938, is hereby repealed.

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

No. 112.

FIRST SESSION
NINTH LEGISLATURE
5 GEORGE VI
1941

BILL

An Act to Provide for the Assessment and Taxation of Minerals.

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. MAYNARD.

EDMONTON:
A. Shnitka, King's Printer
1941