

Bill No. 32 of 1943.

A BILL TO AMEND THE SCHOOL TAXATION ACT.

NOTE.

Subsection (2) of section 6 now provides that farm lands in a rural district containing a hamlet, situate outside the hamlet, shall be assessed on the same basis as farm lands in a village district situate outside that village. This brings about an equality of taxation on certain farm lands in the Province.

Section 40 of the Act provided that a judgment against the school district could only be enforced by execution and that the Rules of Court relating to garnishee proceedings should not apply to school districts, the object of these provisions being to prevent a school district being hampered in its operations by its bank account being attached, leaving no funds with which to pay the salary of the teacher and other expenses. When these provisions were passed, school divisions were overlooked, and the object of the amendment is to apply these provisions to school divisions, it having been recently held in the Courts that the bank account of a school division was subject to garnishment.

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. 32 of 1943.

An Act to amend The School Taxation Act.

(Assented to _____, 1943.)

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Alberta, enacts as follows:

1. *The School Taxation Act*, being chapter 176 of the Revised Statutes of Alberta, 1942, is hereby amended as to section 6 by striking out subsection (2) thereof, and by substituting therefor the following:

“(2) In any village district or in any rural district containing a hamlet the rate of taxation on farm land situate outside the boundaries of the village or hamlet shall not exceed ten mills on the dollar, unless the Minister, being of the opinion that it is necessary in the circumstances so to do, authorizes a rate exceeding ten mills on the dollar.”

2. The said Act is further amended as to section 40,—

(a) by inserting the words “or school division” after the words “school district” where the same occur in the second line of subsection (1) thereof;

(b) by inserting the words “or school division” at the end of subsection (2) thereof.

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

No. 32.

THIRD SESSION
NINTH LEGISLATURE
7 GEORGE VI
1943

BILL

An Act to amend The School
Taxation Act.

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. ABERHART.

EDMONTON:
A. Shnitka, King's Printer
1943