### Bill No. 31 of 1944.

#### A BILL TO AMEND THE ASSESSMENT ACT.

#### NOTE.

This Bill amends *The Assessment Act*, chapter 157, R.S.A., 1942.

The amendment to section 5 is intended to make it clear that a dormitory building owned and operated by a school district or school division in a municipality is to be exempt from assessment, together with the land upon which it is situated.

The Bill adds a new subsection to section 8. Subsection (2) of section 8 now requires that a municipality or collecting school district may impose a tax on personal property if a by-law is passed each year authorizing it. The object of the amendment which introduces a new subsection (2a) is to make it unnecessary to pass this by-law every year. The by-law when passed will remain in force from year to year until repealed in some subsequent year by a by-law passed prior to the first of May in that year.

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. 31 of 1944.

An Act to amend The Assessment Act.

(Assented to

, 1944.)

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

- **1.** The Assessment Act, being chapter 157 of the Revised Statutes of Alberta, 1942, is hereby amended as to section 5 by adding immediately after paragraph (d) of subsection (1) thereof the following new paragraph:
  - "(dd) land which forms the site of any dormitory building owned by and held solely for the use of any school district or school division, together with the dormitory building;".
- 2. The said Act is further amended as to section 8 by adding immediately after subsection (2) thereof the following new subsection:
- "(2a) In the case of any municipality other than an improvement district, and in case of a school district which collects its own taxes, every by-law and every amending by-law passed under the provisions of this section shall continue in force until amended or repealed, but no such by-law shall be amended or repealed except by a by-law passed at a regular meeting of the council or board in any year subsequent to the year in which the original by-law was passed, and prior to the first day of May in the subsequent year."
- 3. This Act shall come into force on the day upon which it is assented to.

### FOURTH SESSION

## NINTH LEGISLATURE

8 GEORGE VI

1944

# BILL

An Act to amend The Assessment Act.

Received and read the

First time

Second time

Third time

HON. MR. GERHART.

EDMONTON: A Shnitka, King's Printer 1944