

Bill No. 61 of 1944.

A BILL TO AMEND THE SOCIAL SERVICES TAX ACT.

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NOTE.

This Bill amends *The Social Services Tax Act*, chapter 56, R.S.A., 1942.

Section 2 of the Bill amends section 4 dealing with urban municipalities by striking out subsection (2) and by substituting two new subsections dealing with the manner in which the tax is dealt with after collection. The amount required to be levied is constituted a debt due to the Province and when collected becomes part of the general revenue of the municipality.

The new sections 4*a* and 4*b* introduced by section 3 of the Bill make provision for the Minister requisitioning municipal districts annually for 95% of the amount required to be levied, and requisitioning improvement districts for the amount required to be levied. In the former case the requisition becomes a debt payable in nine monthly instalments beginning April first, and in the latter case it is provided that the amount of the requisition shall be a debt payable when the tax is collected.

Section 4 of the Bill strikes out section 5 of the Act and substitutes a new section. Subsection (1) is made necessary by the introduction of the principle of requisitioning by the Minister. The new subsection (2) provides for the subtraction of the assessed value of land from the equalized assessment in cases where it has become non-assessable since the establishment of the equalized assessment. The subsection formerly only dealt with the addition of land which became assessable after the equalized assessment.

Section 5 of the Bill strikes out section 8 and re-enacts the first three lines of that section as it is thought that the remainder of the section is not necessary.

Section 9 of the Act is struck out by section 6 of the Bill and a new section substituted, which deals with arrears of taxes owing as at January 1st, 1944. It is provided in the case of rural municipalities that after the first day of January, 1944, all arrears under *The Supplementary Revenue Act* and under this Act which are collected by the municipality shall become the property of the municipality, provided the taxes collected prior to the said first of January are remitted to the Minister. The same provision is made in subsection (2) as to urban municipalities subject

to the condition that any municipality which in the years 1936 to 1943 (both inclusive) had not remitted to the Minister payments equal to the amount of taxes required to be levied, should pay to the Minister forthwith out of the general funds of the municipality any deficit.

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. 61 of 1944.

An Act to amend The Social Services Tax 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 Social Services Tax Act*, being chapter 56 of the Revised Statutes of Alberta, 1942, is hereby amended as to section 2,—

(a) by adding immediately after paragraph (a) thereof the following new paragraph:

“(aa) ‘Improvement district’ means any improvement district constituted under the provisions of *The Improvement Districts Act*;”

(b) by adding immediately after paragraph (c) thereof the following new paragraph:

“(cc) ‘Municipal district’ means any municipal district constituted under the provisions of *The Municipal District Act*;”.

**2.** The said Act is further amended as to section 4 by striking out subsection (2) thereof and by substituting therefor the following new subsections:

“(2) The amount of the tax required to be levied pursuant to this section shall constitute a debt due by the municipality to the Province and shall be payable to the Minister not later than the first day of December in each year.

“(3) The proceeds of the tax levied pursuant to this section shall form part of the general revenue of the municipality levying the same.”

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

“**4a.** In each year not later than the fifteenth day of March the Minister shall requisition the council of each municipal district for an amount equal to ninety-five per cent of the amount which would be produced by a levy of three mills on the dollar upon the equalized assessment of all the rateable land therein, and the amount of the said requisition shall be a debt owing by the municipal district to the Province and shall be paid to the Minister in nine equal monthly instalments beginning on the first day of April.

“4b. In the case of improvement districts, in each year not later than the fifteenth day of March, the Minister shall requisition each improvement district for an amount equal to the amount which would be produced by a levy of three mills on the dollar upon the equalized assessment of all the rateable land therein, and the amount of the requisition shall be a debt owing to the Province and shall be paid to the Minister as and when collected by the improvement district.”

4. The said Act is further amended as to section 5 by striking out the same and by substituting therefor the following:

“5.—(1) Each rural municipality shall levy a tax at such uniform rate on the dollar on all rateable land in the municipality as will produce the amount of the annual requisition provided for in sections 4a and 4b.

“(2) In case after the establishment of an equalized assessment any land becomes non-assessable or additional land becomes assessable, the assessed value of all such lands shall be subtracted from or added to, as the case may be, the amount of the equalized assessment, and the resultant amount shall be the assessed value of the rateable land of the municipality.

“(3) The proceeds of the tax levied pursuant to this section shall form part of the general revenue of the municipality levying the same.”

5. The said Act is further amended as to section 8 by striking out the same and by substituting therefor the following:

“8. The taxes leviable by any municipality pursuant to this Act shall be levied along with but additional to the taxes levied for the ordinary purposes of the municipality.”

6. The said Act is further amended as to section 9 by striking out the same and by substituting therefor the following:

“9.—(1) In the case of rural municipalities, commencing on the first day of January, 1944, all arrears of taxes payable pursuant to *The Supplementary Revenue Act* and *The Social Services Tax Act* and collected by the municipality, shall become the property of the municipality, provided that all such taxes, both current and arrears, collected prior to the first day of January, 1944, shall be remitted to the Minister.

“(2) In the case of urban municipalities, commencing on the first day of January, 1944, all arrears of taxes payable pursuant to *The Supplementary Revenue Act* and *The Social Services Tax Act* and collected by the municipality, shall become the property of the municipality, provided that any urban municipality which in the years 1936 to 1943 (both inclusive) has not remitted to the Minister pay-

ments under the provisions of *The Supplementary Revenue Act* and *The Social Services Tax Act* in a total amount at least equal to the amount of the taxes which were required to be levied under the said Acts in the said period, shall pay to the Minister forthwith out of the general funds of the municipality, the amount required to make up any such deficiency as shown on the records of the Department of Municipal Affairs.

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

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FOURTH SESSION  
NINTH LEGISLATURE  
8 GEORGE VI  
1944

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**BILL**

An Act to amend The Social Services  
Tax Act.

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Received and read the

First time.....

Second time.....

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HON. MR. GERHART.

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