

Bill No. 73 of 1944.

A BILL TO AMEND THE SCHOOL TAXATION ACT.

NOTE.

This Bill amends *The School Taxation Act*, chapter 176, R.S.A., 1942.

Section 3 of the Act, which is amended by section 1 of the Bill, enumerates classes of school districts which are, subject to sections 4 to 26 of the Act, dealing with tax collection.

Section 2 of the Bill corrects an error in a cross reference to a section.

The new subsections (8) and (9) added to section 8 of the Act by section 3 of the Bill declare as void any agreement whereby an employee authorizes his employer to deduct from his wages a sum designated as or intended for school purposes when the board of the school district has no authority to collect the minimum tax or poll tax. Any contravention of subsection (8) is made an offence by subsection (9) and punishable on summary conviction by a fine not exceeding the sum of fifty dollars and costs.

Section 4 of the Bill corrects the heading to Part IV of the Act to make it agree with the facts.

The amendments made to section 27 by the introduction of paragraphs (c) and (cc) in subsection (3) are to give a rural school board authority to requisition the Minister of Municipal Affairs for the amount of its estimate when the Minister authorizes such a requisition. If the Minister does not in any case authorize the requisition, the board will collect its taxes in accordance with the existing provisions of the Act.

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. 73 of 1944.

An Act to amend The School Taxation 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 School Taxation Act*, being chapter 176 of the Revised Statutes of Alberta, 1942, is hereby amended as to section 3 by striking out paragraphs (c) and (d) thereof and by substituting therefor the following:

“(c) collecting rural district, subject to the provisions of paragraphs (c) and (cc) of subsection (3) of section 27;

“(d) part-collecting rural district in respect of that portion of its area which is not located within a municipal district subject to the provisions of paragraphs (c) and (cc) of subsection (3) of section 27;”.

2. The said Act is further amended as to section 5 by striking out the words “upon the receipt of the return or returns required under section 24 of *The Assessment Act*”, where the same occur therein, and by substituting therefor the words “upon the receipt of the copy of the assessment roll required to be forwarded to him under the provisions of subsection (4) of section 6 of *The Assessment Act*”.

3. The said Act is further amended as to section 8 by adding at the end thereof the following new subsections:

“(8) Any agreement heretofore or hereafter made whereby any person authorizes his employer to deduct from his wages or salary a sum designated as being or intended for school purposes, when the board of the school district in which the person resides has no authority to impose a minimum tax under the provisions of this section, shall be absolutely null and void and of no effect.

“(9) Any employer who retains out of an employee’s wages or salary under the purported authority of an agreement declared null and void by subsection (8), shall be guilty of an offence and liable on summary conviction to a penalty not exceeding the sum of fifty dollars and costs.”

4. The said Act is further amended by striking out the words "Which Are Within or Partly Within Municipal Districts" where the same occur in the heading immediately preceding section 27.

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

(a) by adding immediately after the words "improvement districts", where the same occur in the fourth and fifth lines of paragraph (a) of subsection (3) thereof, the words "or partly within two or more improvement districts";

(b) by striking out paragraph (c) of subsection (3) thereof, and by substituting therefor the following new paragraphs:

"(c) Where the district or where a part of the district is within one or more improvement districts,—

"(i) the Minister may authorize the board to make a requisition or requisitions upon the Minister of Municipal Affairs on or before the first day of March or as soon as may be thereafter in each year for the amount of its estimate or the proportionate amount of its estimate, as the case may be;

"(ii) the Minister of Municipal Affairs is empowered and it shall be his duty to levy the amount of the requisition or requisitions on the property and businesses which are within the district or the part of the district, as the case may be, and which are liable to assessment and taxation, and for the purpose of making and enforcing such levy, shall have the same powers of levying and collecting as are conferred upon him by *The Improvement Districts Act* for the levy and collection of taxes;

"(iii) the Minister of Municipal Affairs shall pay to the board the amount of its requisition by equal quarterly instalments on the fifteenth day of each of the months of March, June, September and December;

"(cc) in any case where the Minister does not authorize the board to make a requisition upon the Minister of Municipal Affairs as provided in paragraph (c) hereof, the board shall, with respect to the district or the part of the district, as the case may be, cause taxes to be levied in the manner provided in Parts I to III of this Act;"

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

No. 73.

FOURTH SESSION
NINTH LEGISLATURE
8 GEORGE VI
1944

BILL

An Act to amend The School Taxation
Act.

Received and read the

First time

Second time

Third time

HON. MR. LOW.

EDMONTON:
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