



CHAPTER 48.

An Act to assess, levy, and collect Taxes on Income and Personal Property.

[Assented to 3rd December, 1921.]

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

Short Title.

1. This Act may be cited as the “Income and Personal-property Taxation Act.” Short title.

Interpretation.

2. (1.) In this Act, unless the context otherwise requires:—

“Dependents,” with regard to any taxpayer, shall mean a child of the taxpayer under the age of eighteen years, or a child over that age who is dependent on his parent for support on account of physical or mental incapacity, or a brother, sister, half-brother, or half-sister of the taxpayer under the age of eighteen years who is dependent on him for support, or a brother, sister, half-brother, or half-sister of the taxpayer over that age who is dependent on him for support on account of physical or mental incapacity, or a father, mother, stepfather, stepmother, grandfather, or grandmother of the taxpayer who is dependent on him for support on account of physical or mental incapacity: Expressions interpreted.

“Income” includes the gross amount earned, derived, accrued, or received from any source whatsoever, the product of capital, labour, industry, or skill; and includes all wages, salaries, emoluments, and annuities accrued due from any source whatsoever (including the salaries, indemnities, or other remunerations of members of the Senate and House of Commons of the Dominion and officers thereof, members

of the Provincial Legislative Councils and Assemblies and Municipal Councils, Commissions, or Boards of Management, and of any Judge of any Dominion or Provincial Court, whether the said salaries, indemnities, or other remunerations are paid out of the revenues of His Majesty in right of the Dominion or in right of any Province thereof or by any person); and includes all income, revenue, rent, interest, or profits arising, received, gained, acquired, or accrued due from bonds, notes, stocks, debentures, or shares (including the stocks, bonds, or debentures of the Dominion or of any Province of the Dominion, or of any municipality), or from real and personal property, or from money lent, deposited, or invested, or from any indebtedness secured by deed, mortgage, contract, agreement, or account, or from any venture, business, or profession of any kind whatsoever:

“Mailed” means deposited in His Majesty’s post-office at any place within the Province, postage prepaid, for transmission by post:

“Minister” means the Minister of Finance:

“Person” and “taxpayer” include persons male and persons female, and all partnerships, syndicates, associations, corporations, agents, and trustees:

“Personal property” means goods, chattels, wares, merchandise, and shipping, including such buildings, fixtures, machinery, and things erected upon or affixed to any land or to any buildings thereon as, if so erected or affixed by a tenant, would, as between landlord and tenant, be removable by the tenant as personal property, and including all buildings, fixtures, machinery, or things erected upon or affixed to any land which is held under lease or licence from the Crown or under application or agreement to purchase from the Crown, or affixed to any building upon land so held:

“Shipping” means steamships, sailing-ships, vessels, boats, and water-craft (including shares and interests therein) registered or licensed at any port of registry or Customs-house within the Province, or plying between terminal ports within the Province, or plying in any inland waters of the Province:

“Trustee” includes executor, administrator, guardian, committee, and receiver, and any person having or taking upon himself the possession, administration, or control of property or income affected by any express trust, or having by law the possession, management, or control of the property or income of a person under any legal disability.

(2.) Every reference in this Act to the Surveyor of Taxes or to any Assessor, Collector, or other officer shall be construed as a

reference to the respective officer appointed and subsisting under the "Taxation Act," and shall include his deputy; and every reference in this Act to any assessment or collecting district shall be construed as a reference to the respective district as constituted and subsisting under the "Taxation Act."

Division of Act.

3. This Act is divided into eight parts, as follows:—

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PART I.

GENERAL PROVISIONS AS TO TAXATION.

Subjects of Assessment and Taxation.

4. (1.) To the extent and in the manner provided in this Act, and for the raising of a revenue for Provincial purposes:—

- (a.) All personal property within the Province, and all income of every person resident in the Province, and the personal property within the Province and the income earned within the Province of persons not resident in the Province shall be liable to taxation; and
- (b.) Every person shall be assessed and taxed on his personal property and income, and on the personal property and income held, controlled, or received by him in a representative capacity.

(2.) Every person so assessed shall have a right of appeal as provided in this Act against the assessment to the Court of Revision and to the Court of Appeal.

(3.) Where any person is assessed and taxed under this Act on the personal property from which his income is derived, and where the amount of the tax on the personal property is greater than the amount of the tax on his income, the tax on the personal property shall be the only tax payable in respect of both the income and the personal property; but where the tax on the income is greater in amount than the tax on the personal property, the tax on the income shall be the only tax payable in respect of both the income and the personal property; and where the tax on the personal property and the tax on the income are equal in amount, the tax on the income

shall be the only tax payable in respect of both the income and the personal property.

Provisions as to Agents and Trustees.

Assessment of agents and trustees.

5. Every agent and every trustee assessed in respect of property or income held, controlled, or received by him in his representative capacity shall be assessed therefor in that capacity by the addition to his name of words describing his representative capacity.

Remedies against property held by agents and trustees.

6. All liens and remedies against the property of an individual provided by this Act for the collection and enforcement of payment of taxes shall apply in like manner in respect of property held, controlled, or received by an agent or trustee in his representative capacity.

Duties and liabilities of agents and trustees.

7. Every agent for a person permanently or temporarily absent from or not resident in the Province, or who is resident in the Province, but whose name and address are unknown to the Assessor, and every trustee:—

- (a.) Shall be answerable for the doing of all such acts, matters, or things as are required to be done by virtue of this Act for the assessment of the property or income which he represents, or which is the subject of his trust, or which is received by him or comes to his hand, and for paying the tax in respect thereof:
- (b.) Is hereby authorized to recover from any person in whose behalf he is compelled to pay any tax the amount so paid by him:
- (c.) Is hereby authorized and required to retain, from time to time, in each year, out of any money which comes to him in his representative capacity, so much as is sufficient to pay the tax for the then current year when assessed therefor, and any arrears of taxes in respect of any personal property or income subject to such tax whilst acting as agent therefor, and is hereby indemnified for all payments which he makes in pursuance of this Act:
- (d.) Is hereby made personally liable for the tax payable in respect of the personal property or income if, while the tax remains unpaid:—
 - (i.) He alienates, charges, or disposes of the property;
 - or
 - (ii.) Disposes of any fund or money which comes to him in his representative capacity;
 but shall not otherwise be liable personally for the tax so payable.

Returns.

Duty to make returns.

8. (1.) Every person shall make in duplicate a return of his personal property and income, and of the personal property and

income held, controlled, or received by him in a representative capacity, at the times and in the manner prescribed in this Act.

(2.) In every case the person making the return shall state an address to which all notices required to be given to him under this Act may be mailed or delivered. Address of taxpayer for service.

(3.) The return shall show the nature and value of the personal property and income, the place where the personal property is situate, and the source from which the income is derived, and shall be in such form as the Minister may from time to time prescribe, and shall be signed by the person making it or his accredited agent or representative, and in the case of a corporation, association, or partnership, by some officer or member having a personal knowledge of the affairs of the corporation, association, or partnership; and in any case where the Minister deems it necessary he may require any person having a knowledge of the facts to make and sign the return. Form and signature of return.

(4.) The Minister may at any time enlarge the time for making any return under this Act. Enlargement of time for making returns.

9. The Assessor may by notice in writing to any person by whom a return has been made require from him a further return containing additional details and more explicit particulars, and upon receipt of the notice that person shall comply fully with its requirements within fourteen days after its receipt by him. Power of Assessor to require further returns.

10. Upon the written request of the Assessor in any case, the person making a return under this Act shall verify the correctness of the return by his statutory declaration, or the statutory declaration of the person by whom the return is signed. Verification of returns by statutory declaration.

11. The Assessor shall not be bound to accept as correct the return made by any person, but if in the case of any person the Assessor thinks it necessary or expedient, or if he suspects that any person who has not made a return is liable to assessment, he shall make independent investigation as to the personal property and income of that person, and may make his own valuation and assessment of the taxable amount thereof. The Assessor may in any case examine the taxpayer on oath or otherwise, and upon request of the Assessor the taxpayer shall attend and submit himself to examination by the Assessor. Power of Assessor to make independent investigation.

12. For the purpose of determining the quantity and value of any personal property or income in respect of which the Assessor thinks any person may be liable to assessment, the Assessor, personally, or by an officer designated by the Minister, may enter upon any premises and may examine any property thereon, and shall have access to and may examine and take copies of and extracts from all books, accounts, vouchers, and documents of that person, who shall upon request furnish to the Assessor or officer every facility and assistance required by him for the purpose of such entry and examination. Power of Assessor to examine property and accounts.

Inspection
of returns.

13. (1.) No return made by any taxpayer under this Act shall be open for inspection by any person except the officers appointed under this Act whose duty it is to inspect the same, and any person authorized by the Lieutenant-Governor in Council or the Legislative Assembly to inspect it.

Disclosure of
information.

(2.) No person employed in the public service of the Province shall communicate or allow to be communicated to any person not legally entitled thereto any information obtained under the provisions of this Act, except such information as is required by law to be shown on the assessment rolls, or allow any person not legally entitled thereto to inspect or have access to any return made under the provisions of this Act. Every person violating the provisions of this subsection shall be guilty of an offence against this Act.

Duty of taxpayer
to keep records.

14. Every taxpayer shall keep such books of account and records for the purposes of this Act as may be prescribed by the regulations made under this Act.

Provisions for Enforcement of Act.

Offences
against Act.

15. Every person who, without reasonable excuse, in violation of any provision of this Act or of the regulations made thereunder:—

- (a.) Refuses or fails to make any return required to be made; or
- (b.) In the making of any return, or otherwise, withholds any information necessary for ascertaining the true taxable amount of any property or income or other basis of assessment; or
- (c.) Refuses or fails to furnish to the Assessor or any officer any access, facility, or assistance required for the purpose of any entry on or examination of property or accounts; or
- (d.) Refuses or fails to attend or to submit himself to examination on oath or otherwise by the Assessor when requested by the Assessor to attend therefor; or
- (e.) Fails to keep any book of account or record required to be kept by him,—

shall be guilty of an offence against this Act.

False returns.
and records an
offence.

16. Every person who knowingly and wilfully makes any false or deceptive statement in any return required to be made under this Act, or fraudulently omits to give therein a full and correct statement of the personal property and income of the taxpayer, or makes or keeps any false entry or record in any book of account or record required to be kept under this Act, shall be guilty of an offence against this Act, and liable, on summary conviction, to a fine of not less than one hundred dollars nor more than one thousand dollars.

Defacing posted
advertisement an
offence.

17. Every person who without reasonable excuse tears down, injures, or defaces any advertisement, notice, or document which, under the requirements of this Act or the regulations made there-

under, is posted up in a public place shall be guilty of an offence against this Act.

18. Every person guilty of an offence against this Act for which no other penalty is specifically provided shall be liable, on summary conviction, for a first offence to a fine not exceeding five hundred dollars, and for a second or subsequent offence to a fine of not less than one hundred dollars nor more than one thousand dollars.

Fines imposed
for offences.

19. Every director, manager, secretary, or other officer of a corporation or association, and every member of a partnership or syndicate, who knowingly and wilfully authorizes or permits any act, default, or refusal in respect of which the corporation, association, partnership, or syndicate, as the case may be, is by this Act declared to be guilty of an offence against this Act shall also be guilty of an offence against this Act.

Liability of officers
of corporations and
members of
partnerships.

20. No prosecution for any offence in respect of which a fine is imposed under this Part shall be instituted without leave of the Attorney-General, and all fines recovered under this Act shall be paid to the Minister of Finance and shall form part of the Consolidated Revenue Fund.

Recovery and
disposition of
fines.

Due Date and Delinquency of Taxes.

21. All taxes assessed on personal property or income, in respect of which provision is made in this Act for the giving of notice of assessment, and all taxes assessed under Part V., shall be deemed to be due and payable on the date on which the notice of assessment thereof is given to the taxpayer; and if such taxes remain unpaid on the last day of the second calendar month after the month in which the notice of assessment was given, they shall be deemed to be delinquent on that day: Provided that all taxes assessed on the annual assessment roll against the owner or lessee of any farm, orchard, or ranch, in respect of personal property used in connection with the said farm, orchard, or ranch, shall be deemed to be due and payable on the fifteenth day of February following the giving of the notice of assessment; and if such taxes remain unpaid on the following thirtieth day of April, they shall be deemed to be delinquent on that day.

Taxes of which
notice of assessment
is given.

22. All taxes payable under this Act shall be payable at the office of the Collector appointed for the collecting district in which the same are due, and may be paid to the Collector either in gold coin, silver (to the extent only of twenty dollars by one person at one time), bank-notes issued by any incorporated bank carrying on the business of banking under "The Bank Act" of the Dominion, marked bank-cheques, post-office money-orders, postal notes, or express orders; and where payment is tendered by cheque or orders, they shall be made payable to the Collector of the collecting district free of exchange, cost of remittance, and other charges; and no tax

Place and mode
of payment of taxes.

shall be deemed paid, notwithstanding any receipt given therefor, until the amount of the cheque or order by which payment is tendered has been collected by the Collector.

Penalties added to delinquent taxes.

23. Where any taxes have become delinquent, the Collector shall add thereto a penalty equal to one per centum of the amount of the taxes, and at the end of each succeeding calendar month during which the taxes remain unpaid he shall add thereto a further penalty equal to one per centum of the amount of the taxes; and all penalties so added shall for all purposes be deemed to be part of the taxes to which they are added, in all respects as if they had originally formed part thereof.

Duties and Powers of Surveyor of Taxes.

Administration of Act.

24. (1.) It shall be the duty of the Surveyor of Taxes and his deputy, under the direction of the Minister, to see that the provisions of this Act are carried out by the Assessors, Collectors, and taxpayers.

Powers conferred on Surveyor of Taxes.

(2.) The Surveyor of Taxes and his deputy respectively shall have and may exercise all the powers conferred upon Assessors under this Act.

Powers of Lieutenant-Governor in Council.

Rules and regulations.

25. (1.) In order to promote and facilitate the collection and recovery of taxes, and to give full and due effect to the meaning and intent of this Act or any amendment thereof, the Lieutenant-Governor in Council may from time to time make and discharge such rules and regulations as may, in his opinion, be necessary or desirable for carrying out the spirit, intent, and meaning of this Act in relation to matters for which no express provision has been made, or for or in respect of which only partial or imperfect provision has been made; or when the time limited for any act or step is insufficient, or where, by accident or otherwise, such act or step has not been taken, or it appears to the Lieutenant-Governor in Council that an alteration in dates is necessary or desirable, or where any proceeding under this Act, or intended so to be, has been taken and failed, or if, in the opinion of the Lieutenant-Governor in Council, any ambiguity or difficulty arises in the construction of or in applying this Act, or if any change of practice, procedure, or method may be deemed desirable, the Lieutenant-Governor in Council may, by rules or regulations, from time to time make and promulgate such enlargement, extension, or alteration in times or dates as he may see fit; and make such change of practice, procedure, or method.

Provisions for concurrent administration of this Act, "Taxation Act," and "Public Schools Act."

(2.) The Lieutenant-Governor in Council may make regulations to obviate any doubt as to any matters of procedure arising from the concurrent administration of this Act and the "Taxation Act" and the "Public Schools Act," and to make such provisions as he may deem necessary for the concurrent administration of the said Acts.

(3.) All rules and regulations made under this section shall be published in one issue of the Gazette, and shall thereupon have the same force and effect as if incorporated herein.

Publication of regulations.

26. (1.) If any act, matter, or thing required by this Act to be made, performed, or done by the Assessor, Collector, or other officer appointed to carry out the provisions of this Act at or within a fixed time cannot be or is not so made, performed, or done, the Lieutenant-Governor in Council may, by Order, appoint a further or other time for making, performing, or doing the same, whether the time within which the same ought to have been made, performed, or done has or has not elapsed or expired.

Extension of time to comply with Act.

(2.) Any act, matter, or thing made, performed, or done within the time prescribed by such Order in Council shall be as valid as if it had been made, performed, or done within the time fixed by or under this Act.

Validity of acts done within extended time.

PART II.

TAXATION OF INCOME.

27. The following income shall be exempt from taxation:—

Exemptions.

(a.) All income derived from profits, shares, or dividends from partnerships or corporations where such partnerships or corporations are liable to assessment and taxation in respect of income or by way of alternative tax under Parts II., III., V., or VII. of the "Taxation Act" or under this Act:

Income from partnerships and corporations.

(b.) All income derived by persons who are not resident in the Province from interest or dividends from stocks, bonds, or debentures of the Province or of any municipality in the Province:

Income from Provincial and municipal debentures.

(c.) All income from the working or operation of a farm, orchard, or ranch derived by the person who actually works or operates the farm, orchard, or ranch, other than income derived from the sale of cattle, horses, mules, or sheep:

Income from agricultural operations.

(d.) All income derived from any source without the Province which is not brought into or used within the Province:

Income derived without the Province.

(e.) The income of the Governor-General and the income of the Lieutenant-Governor:

Incomes of Governor-General and Lieut.-Governor.

(f.) The full or half pay of every person who is a member of the regular Naval, Military, or Air Forces of His Majesty in active service:

Full or half pay of His Majesty's Forces.

Pensions.	(g.) All pensions and superannuation allowances, and gratuities of like nature, payable out of the public moneys of His Majesty's Imperial Treasury or of the Treasury of the Dominion or any Province thereof, or of any of His Majesty's Dominions:
Incomes of Consuls.	(h.) The income of every Consul or Consular Agent who is a citizen of the country he represents, and who is not engaged in any other business or profession in the Province, where the country represented extends reciprocal exemptions from taxation to representatives of the British Empire:
Incomes of municipalities.	(i.) All income derived by any municipal corporation from any source:
Incomes of Provincially or municipally owned corporations.	(j.) The income of every board, commission, association, or corporation not less than ninety per centum of the stock or capital of which is owned by the Province or any municipal corporation:
Income of public schools and hospitals.	(k.) All income of every public school or university and of every orphanage, public hospital, asylum, or home for the care of the sick or the aged and infirm, or of persons who are mentally or physically defective or disabled, where the school or other institution is supported in whole or in part by public donations, private charity, or by grants from the Crown, and the income is used exclusively for the purposes of the respective schools or other institutions:
Income of public libraries and other institutions.	(l.) All income of public libraries, farmers', mechanics', mining, or women's institutes, religious, charitable, agricultural, horticultural, or educational institutions, and clubs, societies, or associations organized and operated solely for benevolent or fraternal purposes, social welfare, civic improvement, pleasure, or recreation, where the income is used exclusively for the purposes of the respective institutions or organizations:
Income of fire companies.	(m.) All income of fire companies which is used exclusively for the prevention and extinguishment of fires:
Income of public cemeteries	(n.) All income of public burying-grounds and cemeteries which is used exclusively for the purposes of the burying-ground or cemetery:
Income of railway companies.	(o.) All income of railway companies assessed and taxed under Part VII. of the "Taxation Act" on income derived from the operation of the railway:
Income from vessel property.	(p.) All income derived from steamships, sailing-ships, vessels, boats, or water-craft of any kind (including any shares or interest therein) enrolled, registered, or licensed at any port of registry or Customs-house within this Province, if plying wholly or exclusively without this Province, or if plying between terminal points in this Province and any foreign port other than foreign ports on the Pacific Coast

of North America north of the forty-fifth parallel of north latitude.

28. Every taxpayer shall be assessed and taxed on his income, wherever derived, in the assessment district in which he is a resident or in which his chief place of business in the Province is maintained, except that where any taxpayer by writing under his hand, endorsed with the approval of the Surveyor of Taxes, elects to be assessed and taxed in some other assessment district, he shall be assessed and taxed in that other district.

Place of assessment of income.

29. (1.) The net income of every taxpayer shall be ascertained for the purposes of taxation by deducting from his gross income the exemptions provided in section 27, and all income-tax payable to the Crown in right of the Dominion, and all expenses incurred in the production of that part of his income which is liable to taxation; but no deduction by way of expenses shall be made for rents, interest, wages, salaries, or other remuneration unless the names and addresses of the persons receiving the same are given by the taxpayer in his return, nor shall any deduction by way of expenses be made for interest on moneys borrowed from without the Province, or through a bond or debenture issue within or without the Province, or for fees or salaries paid to a person as director, president, vice-president, or general manager of a corporation, or as partner in a partnership, where such person is not a resident in the Province, unless a separate return is made therefor and income-tax paid thereon at the rates provided under section 37; and the following shall not in any case be allowed as expenses incurred in the production of income:—

Deductions for purpose of ascertaining net income.

- (a.) The domestic or private personal expenses of the taxpayer and his family, including rent of house occupied by him or them: Domestic and personal expenses.
- (b.) Any interest on capital: Interest on capital.
- (c.) Any expense which the Minister may consider to be of a capital nature or not an expense necessary to the production of the income that is being assessed and taxed: Capital expenditures.
- (d.) Any losses or bad debts, other than those arising out of the business from which an income is derived, and which are irrecoverable and actually written off the books of the taxpayer: Bad debts.
- (e.) Any loss or expense recoverable under any insurance policy or contract of indemnity: Losses recoverable under insurance policies.
- (f.) Any income transferred from the gross income of the taxpayer to a sinking fund, contingent fund, reserve fund, or undivided profits: Sinking fund.
- (g.) Any tax imposed under the "Taxation Act," or under this Act, or under the "Local Improvement Act": Taxes.

Directors' fees and officers' salaries.

(h.) Any expenditure for directors' fees, or for salaries of partners or of persons holding office as directors, or for salaries of president, vice-president, general manager, or other officer of any association or corporation, where the Minister considers the expenditure excessive:

Depreciation.

(i.) Any allowance for depreciation, except such amount as may be allowed at the discretion of the Minister for depreciation of vehicles, machinery, plant, and buildings used in the production of the income where the depreciation has been actually charged by the taxpayer to his profit and loss account; but where any vehicle, machinery, plant, or building so used has been revalued by the taxpayer since the year 1916 at a valuation greater than its cost to him, the Minister shall not allow any depreciation in respect of the increase in valuation unless Provincial income-tax has been paid on the amount of such increase:

Development-work in mines.

(j.) Any amount expended in the development of a mine, except such amount so expended as may in the discretion of the Minister be allowed as a deduction, having regard to the amount of ore actually mined and shipped from which the income is derived:

Exhaustion of mines.

(k.) Any allowance for depletion or exhaustion of a mine, as defined in the "Taxation Act," or a coal-mine, except such amount for depletion or exhaustion as may be allowed in the discretion of the Minister in respect of any mine assessed and taxed under subsections (1) and (3) of section 155 of the "Taxation Act":

Losses other than in chief business of taxpayer.

(l.) Deficits or losses sustained in transactions entered into for profit, but not connected with the chief business of the taxpayer.

Appeal to Lieut.-Governor in Council

(2.) An appeal from any decision of the Minister under clauses (i), (j), and (k) of subsection (1) may be taken to the Lieutenant-Governor in Council, who after hearing the parties interested may either confirm or amend the decision of the Minister, and the decision of the Lieutenant-Governor in Council shall be final.

Power to tax gross income of non-resident traders doing business through resident agents.

30. Where any person who is not a resident in the Province carries on business regularly in the Province through an agent, and where the Assessor is unable to obtain the information required to compute the net income of that person, he shall be assessed and taxed annually on his gross income as represented by his total sales or receipts within the Province, at a rate to be fixed by the regulations made under this Act, but not exceeding two per centum of the gross income.

Power to tax gross income of non-resident persons doing business temporarily in Province.

31. (1.) Where any person who is not a resident in the Province enters the Province temporarily for the purpose of transacting business for gain, he shall be assessed and taxed on his gross income as

represented by his total sales or receipts within the Province, at a rate to be fixed by the regulations made under this Act, but not exceeding two per centum of the gross income.

(2.) The provisions of this Act as to assessment rolls and notices of assessment and as to appeals shall not apply to the tax imposed under this section, but the tax may be assessed and levied by any Assessor from time to time as the income accrues; and upon being assessed the tax shall immediately be deemed due and delinquent.

Method and time of assessment and levy.

32. Where the business of a taxpayer is conducted in such a manner as either directly or indirectly to benefit the taxpayer or the shareholders or patrons of the taxpayer by the sale or disposal of the goods, commodities, or product of the taxpayer at less than the fair price which might be obtained therefor, the Minister may determine the amount which shall be deemed to be the net income of the taxpayer for any year. In determining the income the Minister shall have regard to the fair price which, but for the manner of conducting the business, might have been obtained by the taxpayer for the goods, commodities, or product.

Power to determine income of business where goods sold for less than fair price.

33. (1.) A return of income as required by this Act shall be made by each taxpayer annually, without any notice or demand, and filed with the Assessor of the assessment district in which the income is liable to taxation.

Annual return of income.

(2.) In case the taxpayer has a method of accounting fixing a fiscal or business year ending on a day other than the thirty-first day of December, the annual return shall be made and filed within three months from the end of his fiscal or business year, and in all other cases the return shall be made and filed on or before the thirty-first day of March.

Time of making return.

(3.) Where the return contains a statement of income derived from any business, the taxpayer shall attach thereto a copy of his certified balance-sheet and profit and loss account relating to that business for the period covered by the return.

Balance sheet

34. Where the taxpayer claims a deduction from his gross income by way of expenses for interest payable on moneys borrowed from without the Province, or through a bond or debenture issue within or without the Province, or for fees or salaries paid to a person as director, president, vice-president, or general manager of a corporation, or as partner in a partnership, where such person is not a resident in the Province, he may, along with his annual return of income, furnish to the Assessor a separate return showing in detail the amount of interest, fees, or salaries so payable, and may be assessed and taxed in respect of that amount at the like rates and in all respects as if the amount was the net income of an individual taxpayer, and without reference to any other assessment or tax to which the taxpayer is liable under this Act.

Separate return as to interest payments.

Returns in case of death or closing of business.

35. In case of the death of any taxpayer, or of the change of ownership, closing, bankruptcy, or liquidation of the business of a taxpayer, a return of income for the current year up to that time shall be made forthwith by the personal representatives of the taxpayer, or by the taxpayer, trustee in bankruptcy, or liquidator.

Taxation of income.

36. (1.) The tax on income shall be assessed, levied, and paid annually upon the net income of the taxpayer during the next preceding calendar year: Provided that where the taxpayer has a method of accounting fixing a fiscal or business year ending on any other day than the thirty-first day of December, the Minister may in his discretion adopt the fiscal or business year of the taxpayer for computing his net income for the purpose of the annual assessment and the levy of income-tax thereon.

Income taxation for year 1922.

(2.) No person shall be required to make any return of income under this Act in respect of a fiscal or business year which ended before the thirtieth day of September, 1921; and the assessment rolls completed in the year 1922 shall not include for taxation the income shown by any return in respect of a fiscal or business year which ended before the thirtieth day of September, 1921.

Rates of taxation of income.

37. (1.) The rates of taxation of income shall be as follows:—

- (a.) One per centum upon all net income up to an amount not exceeding two thousand five hundred dollars; and
- (b.) Two per centum upon the amount by which the net income exceeds two thousand five hundred dollars and does not exceed three thousand five hundred dollars; and
- (c.) Three per centum upon the amount by which the net income exceeds three thousand five hundred dollars and does not exceed four thousand five hundred dollars; and
- (d.) Four per centum upon the amount by which the net income exceeds four thousand five hundred dollars and does not exceed five thousand five hundred dollars; and
- (e.) Six per centum upon the amount by which the net income exceeds five thousand five hundred dollars and does not exceed six thousand five hundred dollars; and
- (f.) Seven per centum upon the amount by which the net income exceeds six thousand five hundred dollars and does not exceed seven thousand five hundred dollars; and
- (g.) Eight per centum upon the amount by which the net income exceeds seven thousand five hundred dollars and does not exceed eight thousand five hundred dollars; and
- (h.) Nine per centum upon the amount by which the net income exceeds eight thousand five hundred dollars and does not exceed nine thousand five hundred dollars; and
- (i.) Ten per centum upon the amount by which the net income exceeds nine thousand five hundred dollars and does not exceed ten thousand five hundred dollars; and

- (j.) Twelve and one-half per centum upon the amount by which the net income exceeds ten thousand five hundred dollars and does not exceed nineteen thousand five hundred dollars; and
- (k.) Fifteen per centum upon the amount by which the net income exceeds nineteen thousand five hundred dollars and does not exceed twenty-five thousand seven hundred dollars; and
- (l.) Where the net income exceeds twenty-five thousand seven hundred dollars the rate shall be ten per centum upon all the net income.

(2.) From the tax computed pursuant to subsection (1) on the income of every taxpayer who is an individual, a rebate shall be allowed in respect of his net income up to an amount to be determined as follows:—

- (a.) In the case of a married person the sum of fifteen hundred dollars, to which shall be added the sum of two hundred dollars for each of his dependents, together with the amount of all premiums of life insurance on his life paid by him, but the amount of premiums so added shall not exceed one-sixth of his gross annual income:
- (b.) In the case of an unmarried person (including widows and widowers) the sum of twelve hundred dollars, to which shall be added the sum of two hundred dollars for each of his dependents, together with the amount of all premiums of life insurance on his life paid by him, but the amount of premiums so added shall not exceed one-sixth of his gross annual income.

In every case the rebate shall be computed in respect of the amount so determined at the like rates at which income-tax would be payable on that amount if it comprised the entire net income of the taxpayer.

38. On or before the twenty-eighth day of February in each year every person shall file with the Surveyor of Taxes a statement containing a complete list of the officers and employees of that person for the next preceding calendar year, and showing their addresses and the amounts of remuneration paid by him to each of them during that year; and every person who neglects or fails to file any statement required by this section shall be guilty of an offence against this Act.

Duty of employers to furnish annual list of employees showing their remuneration

39. Where the annual income-tax computed on the net income of any taxpayer under this Act is less than one dollar, it shall not be levied against or payable by the taxpayer.

Provision as to income-tax of less than \$1.

PART III.

TAXATION OF PERSONAL PROPERTY.

- Exemptions. **40.** The following personal property shall be exempt from taxation:—
- Property in transit. (a.) Personal property in transit owned by any person without the Province, passing between this Province and any other Province of the Dominion, or between this Province and any foreign State:
- Household effects. (b.) So much of the personal property of every person as consists of household furniture, wearing-apparel, and household effects of whatever kind, books, paintings, pictures, and articles of vertu, when used and enjoyed by the taxpayer in the house occupied by him, excepting, however, the furniture and effects of any person in a building from which a revenue is derived for the use and enjoyment of such furniture and effects by being let, rented, or hired:
- Vessel property. (c.) Personal property consisting of steamships, sailing-ships, vessels, boats, or water-craft of any kind (including any share or interest therein) enrolled, registered, or licensed at any port of registry or Customs-house within this Province, if plying wholly and exclusively without this Province, or if plying between terminal points in this Province and any foreign port other than foreign ports on the Pacific Coast of North America north of the forty-fifth parallel of north latitude:
- Farm produce, stock, and implements. (d.) So much of the personal property of the owner or lessee of any farm, orchard, or ranch as consists of the direct produce of his land which has been reaped or garnered therefrom and which may be in his possession on the land at the date of assessment of his other personal property, and so much of his personal property on the said land as consists of live stock, agricultural implements, agricultural machinery, and vehicles up to the value of one thousand dollars:
- Personal property of taxpayers otherwise taxed. (e.) The personal property of any taxpayer used in connection with any business in respect of which he is liable to taxation under Parts II., III., V., or VII. of the “Taxation Act” or under Part IV. of this Act:
- Sawlogs and shingle bolts (f.) So much of the personal property of every person as consists of sawlogs or shingle-bolts cut from lands owned by him or held by him as lessee or licensee from the Crown, where all taxes, rentals, licence fees, and royalties payable in respect of the sawlogs or shingle-bolts under the “Forest Act” have been paid, but not otherwise:
- Motor-vehicles. (g.) So much of the personal property of every person as consists of motor-vehicles, other than motor-vehicles comprised in

the stock-in-trade of any manufacturer or person dealing in motor-vehicles:

- (h.) So much of the personal property of every person as consists of stationery, show-cards, or catalogues which do not form part of his stock-in-trade: Trade catalogues.
- (i.) All personal property owned by any municipal corporation: Municipal property.
- (j.) All personal property of every board, commission, association, or corporation not less than ninety per centum of the stock or capital of which is owned by the Province or any municipal corporation: Personal property of Provincially or municipally owned corporations.
- (k.) All personal property owned by the Governor-General or by the Lieutenant-Governor: Property of Governor-General or Lieut.-Governor.
- (l.) All personal property of every person who is a member of the regular Naval, Military, or Air Forces of His Majesty on full pay or in active service, and which is not used in the carrying-on of any trade or business in the Province: Property of members of Naval, Military, or Air Forces.
- (m.) All personal property of every public school or university and of every orphanage, public hospital, asylum, or home for the care of the sick or the aged and infirm, or of persons who are mentally or physically defective or disabled, where the school or other institution is supported in whole or in part by public donations, private charity, or by grants from the Crown, and the personal property is used exclusively for the purposes of the respective schools or other institutions: Property of public schools and hospitals.
- (n.) All personal property of public libraries, farmers', mechanics', mining, or women's institutes, religious, charitable, agricultural, horticultural, or educational institutions, and clubs, societies, or associations organized and operated solely for benevolent or fraternal purposes, social welfare, civic improvement, pleasure, or recreation, where the personal property is used exclusively for the purposes of the respective institutions or organizations: Property of public libraries and other institutions.
- (o.) All personal property of fire companies which is used exclusively for the prevention and extinguishment of fires: Property of fire companies.
- (p.) All personal property of public burying-grounds and cemeteries which is used exclusively for the purposes of the burying-ground or cemetery: Property of public cemeteries.
- (q.) So much of the personal property of the owner or lessee of any smelter or other works for the treatment of ore or minerals as consists of ore or minerals, matte, metals, or bullion in hand at the smelter or works at the date of assessment, and all personal property used in connection with the operation of the smelter or works.

41. (1.) Subject to subsection (2), every taxpayer shall be assessed and taxed on his personal property in the assessment district in which it is found or in which he is a resident or in which his chief place of business in the Province is maintained, except that

Place of assessment of shipping.

where any taxpayer by writing under his hand, endorsed with the approval of the Surveyor of Taxes, elects to be assessed and taxed in some other assessment district, he shall be assessed and taxed in that other district.

Place of assessment
of personal property.

(2.) Shipping registered or licensed at any port of registry or Customs-house within the Province shall be assessed and taxed in the assessment district in which the port of registry or Customs-house is situate, and if not so registered or licensed shall be assessed and taxed in the assessment district in which it is found, unless in any case the taxpayer obtains permission from the Surveyor of Taxes for the assessment to be made in some other assessment district, in which case the shipping shall be assessed and taxed in that other district.

Entry of shipping
as separate item on
assessment roll.

42. The assessment and taxation of any person in respect of shipping shall be entered as a separate item on the assessment roll.

Duty of owner of
vessel to produce
certificate showing
payment of taxes.

43. The owner or master of every steamship, sailing-ship, vessel, boat, or water-craft liable to taxation under this Act shall annually obtain a certificate from the Collector showing that the taxes thereon have been paid, and shall cause the same to be kept in or upon the steamship, sailing-ship, vessel, boat, or water-craft, and shall at all times, upon request, produce the same to any Assessor for his inspection. Every person who neglects or fails to perform any duty or obligation imposed on him by this section shall be guilty of an offence against this Act.

Assessment in name
of resident owner.

44. The personal property of every person resident in the Province shall be assessed and taxed in his name, if his name and address are known to the Assessor, otherwise it may be assessed and taxed in the name of the person in whose possession or on whose premises it is found, who shall, for all purposes of this Act, be deemed the agent for the owner of the personal property.

Assessment in name
of agent of non-
resident owner.

45. The personal property of every person who is not resident in the Province shall be assessed and taxed in the name of his agent in the Province, if the name and address of the agent are known to the Assessor, otherwise it may be assessed and taxed in the name of the person in whose possession or on whose premises it is found, who shall, for all purposes of this Act, be deemed the agent for the owner of the personal property.

Assessment of
personal property
given as security.

46. Personal property given as security for a debt or loan, whether by way of mortgage, warehouse receipt, or otherwise, shall be assessed and taxed as the property of the person giving the security.

Valuation of prop-
erty for assessment
purposes.

47. Personal property shall be assessed at its actual cash value in money. In determining the actual cash value of personal property in money, the Assessor shall not adopt a lower or different standard

of value because the same is to serve as a basis of taxation, nor shall he adopt as a criterion of value the price for which the property would sell at auction, or at a forced sale, or in the aggregate, with all the property in the assessment district, but he shall value the property by itself, and at such sum as he believes the same to be fairly worth in money at the time of assessment. The true cash value of property shall be that value at which the property would generally be taken in payment of a just debt from a solvent debtor.

48. Where personal property consists of machinery, instruments, and appliances used in a going concern, such machinery, instruments, and appliances shall be assessed at their actual value as a going concern and not at their value as individual items. Valuation of machinery in a going concern.

49. In order to facilitate the work of the assessment of the personal property of any manufacturer or any wholesale or retail merchant, in so far as the personal property consists of stock-in-trade, the Assessor may accept as a basis of the value of such stock-in-trade the value shown upon the inventory at the last stock-taking and in the last annual balance sheet, provided that such inventory value is the true and correct cost of the goods manufactured or delivered in this Province, including the cost of transportation and other charges usually added to the original cost of the goods at stock-taking in the trade or business; or the Assessor may ascertain and adopt as the basis of taxation the value of the average stock-in-trade carried throughout the year covered by the assessment. The selling-price, or the actual price of goods to the public, shall not be taken as the assessed value. Valuation of stock-in-trade.

50. (1.) A return of personal property as required by this Act shall be made by each taxpayer annually, without any notice or demand, and filed with the Assessor of the assessment district in which the property is liable to taxation. Annual return of personal property.

(2.) In case the taxpayer has a method of accounting fixing a fiscal or business year ending on a day other than the thirty-first day of December, the annual return shall be made and filed within three months from the end of his fiscal or business year, and in all other cases the return shall be made and filed on or before the thirty-first day of March. Time of making return.

51. The rate of taxation on personal property shall be one per centum on its assessed value. Rate of taxation on personal property

PART IV.

TAXATION OF CERTAIN CORPORATIONS.

Application
of Part IV.

52. This Part shall apply to the following corporations, namely: All insurance companies, guarantee companies, loan companies, trust companies, telegraph companies, telephone companies, express companies, gas companies, waterworks companies, electric lighting companies, electric power companies, and street-railway companies.

Taxation of
corporations to
which Part IV.
applies.

53. Every corporation to which this Part applies carrying on business in the Province shall, in lieu of all income-tax and personal-property tax otherwise imposed by this Act, be assessed and taxed in the Victoria Assessment District on its gross income received or accrued from the business carried on in the Province: Provided that fire insurance companies shall not be taxed under this Act on income from insurance premiums which are subject to taxation under the "British Columbia Fire Insurance Act."

Annual return
of gross income.

54. (1.) Every corporation to which this Part applies carrying on business in the Province shall annually, without any notice or demand, make a return of its income, and shall file the return with the Assessor of the Victoria Assessment District. The return shall show the gross income received or accrued from the entire business carried on by the corporation in the Province, including all its branches and agencies, and shall be in accordance with the books of the corporation as of the date of its last annual balance-sheet; and where the corporation has not carried on business in the Province for an entire year, or where from special circumstances, to be stated in the return, the information required cannot be given for an entire year, the information shall be given for the full period for which it can be given. The corporation shall forward with the return a certified copy of its annual balance-sheet and profit and loss account for the period covered by the return.

Time of
making return.

(2.) In the case of a corporation having a method of accounting fixing a fiscal or business year ending on any other day than the thirty-first day of December, the return shall be made and filed within three months from the end of its fiscal or business year, and in all other cases the return shall be made and filed on or before the thirty-first day of March.

Taxation for
year 1922.

(3.) No corporation shall be required to make any return of income for the purposes of this Part in respect of a fiscal or business year which ended before the thirtieth day of September, 1921; and the assessment rolls completed in the year 1922 shall not include for taxation the gross income shown by any return of a corporation to which this Part applies in respect of a fiscal or business year which ended before the thirtieth day of September, 1921.

Rate of taxation.

55. The rate of taxation of every corporation to which this Part applies shall be two per centum upon the amount of its gross income.

56. Where any corporation assessed under this Part has its properties and business wholly within and confined to this Province, and has obtained its corporate power by or under any Act of the Legislature, and where the prices to be charged by it for public services have been limited by or under any Statute or any municipal by-law, and where the operating expenses of the corporation exceed fifty per centum of its gross income in any one year, that corporation shall be exempt from taxation under this Part to the extent of one-half of the tax imposed on its gross income for that year. Every corporation claiming exemption under this section shall file with its annual return a statutory declaration setting forth the facts entitling it to exemption.

Partial exemption
of certain Provin-
cial corporations.

PART V.

TAXATION OF BANKS.

57. This Part shall apply to every incorporated bank carrying on business in the Province under “The Bank Act” of the Dominion.

Application of Part.

58. In lieu of any tax on its income imposed under this Act, but in addition to all taxes imposed on its real and personal property, every bank shall be assessed and taxed under this Part in the Victoria Assessment District in respect of each banking office, agency, or branch carried on by it in the Province, whether situate within or without the limits of a municipality.

Taxation of banks.

59. The chief officer in the Province of each bank shall, without any notice or demand, make a return annually containing a list of all banking offices, agencies, and branches carried on by the bank in the Province at any time during the period covered by the return, and shall file the return with the Assessor of the Victoria Assessment District on or before the twenty-eighth day of February.

Annual returns.

60. The rates of taxation of banks under this Part shall be as follows:—

Rates of taxation.

- (a.) For the chief banking office, agency, or branch of the bank within the Province a tax of three thousand dollars; and
- (b.) For each other banking office, agency, or branch of the bank within the Province a tax of five hundred dollars.

PART VI.

ASSESSMENT ROLLS.

Preparation of
annual assessment
roll.

61. The Assessor of each assessment district shall prepare an annual assessment roll, on which, after consideration of all returns made to him by taxpayers pursuant to this Act, and after careful inquiry from such sources as he may deem reliable, he shall enter the following particulars:—

- (a.) The names and last-known addresses of all persons liable to assessment and taxation in the assessment district:
- (b.) A description of all taxable personal property and all taxable income or other basis of assessment within the district:
- (c.) The assessed value of the personal property and income, and the taxes thereon:
- (d.) The arrears of taxes owing by any person; and
- (e.) Any other information that may be required by the Minister.

Assessment notice.

62. (1.) The Assessor, before completion of the assessment roll, shall give to every person named thereon a notice of assessment, showing the valuation of his personal property and income, or other basis of assessment, and the amount of taxes thereon, in such form as the Minister may direct; and shall enter on the roll opposite the name of each person the date and manner of giving the assessment notice, which entry shall be prima facie evidence of the giving of the notice. On the back of each assessment notice shall be printed a brief summary, for the information of the taxpayer, of the dates when taxes are payable, delinquent, and subject to penalties, and any other particulars directed by the Minister.

Method of giving
assessment notice.

(2.) The assessment notice shall be directed to the person to whom it is to be given, and shall be sufficiently given if it is mailed addressed to or is delivered at his address as last known to the Assessor; or, if the address is not known to the Assessor, the notice may be mailed addressed to the person at the post-office nearest to the place where the personal property is situate or the income arose. The date on which the notice is so mailed or is so delivered shall, for all purposes of this Act, be deemed to be the date on which the notice is given.

Completion of
assessment roll.

63. Every Assessor shall complete his annual assessment roll for each year on or before the second day of January in that year, and shall certify the same by attaching thereto a declaration made by him in the form following:—

I, _____, of _____, Assessor of _____ Assessment District, do solemnly declare:—

(1.) That I have, according to the best of my information and belief, set down upon the assessment roll hereto annexed the aggre-

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gate amounts of the taxable personal property and taxable income, or other basis of assessment, of every person named in the said roll.

(2.) That I have not entered on the said assessment roll the name of any person which I did not truly believe ought to be entered thereon; nor have I omitted the name of any person which I knew or had good reason to believe ought to be entered thereon; nor have I omitted any personal property or income or other basis of assessment which I knew or had good reason to believe ought to be entered thereon.

(3.) That I have given to each person whose name appears on the said assessment roll a notice of assessment in the manner prescribed by section 62 of the "Income and Personal-property Taxation Act," and that the dates of mailing or delivery of the said notices respectively are correctly stated in the said roll.

And I make this solemn declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath and by virtue of the "Canada Evidence Act."

Declared before me at _____,)
on the _____ day of _____, 19____.)

.....

64. All taxes to be levied or collected under this Act shall, except as otherwise provided, be calculated, levied, and collected upon the assessments entered in the assessment rolls and certified by the Assessor as correct, subject to the taxpayers' rights of appeal and to the corrections and amendments made in the rolls pursuant to this Act.

65. (1.) Where, subsequent to the completion of any assessment roll, the Assessor finds that any personal property or income or bank was liable or has become liable to taxation for the current year or any previous year, but has not been assessed on the roll or on any assessment roll for that previous year, he shall assess and tax the same on a supplementary assessment roll, or further supplementary assessment roll, for the current year, to be prepared by him from time to time; or where, subsequent to the completion of any assessment roll, the Assessor finds that any personal property or income or bank has been assessed and taxed for less than the amount for which it was liable to assessment and taxation, he shall assess and tax the same on a supplementary roll, or further supplementary roll, for the balance of the tax, and in each case the assessment shall be made at the rates of taxation and subject to the conditions of assessment governing the roll on which the same should have been assessed.

(2.) Where a tax becomes payable in respect of personal property or income or a bank assessed on a supplementary assessment roll by reason of the default of the taxpayer in furnishing his return at the time prescribed by this Act, or by reason of his having wilfully made a false, deceptive, or incomplete return, the like penalties shall be added to and recovered as a part of the tax as might have been imposed and recoverable under section 23 in respect of that tax if

Provision as to penalties.

the return and the assessment had been made at the time prescribed by this Act and the tax had been duly levied and had not been paid.

Provisions applicable to supplementary assessment rolls.

66. All the duties imposed upon the Assessor with respect to the annual assessment roll and all the provisions of this Act relating to assessment rolls shall, so far as applicable, apply to supplementary assessment rolls.

Correction of errors by Assessor before Court of Revision.

67. (1.) Where the time has been fixed for the sittings of the Court of Revision in respect of any assessment roll, any error, omission, or invalidity made or arising in the preparation of the assessment roll, or in any notice of assessment, may be corrected by the Assessor at any time before the sitting of the Court of Revision; and it shall be the duty of every person receiving a notice of assessment to advise the Assessor of any error, omission, or invalidity he may have observed in the assessment of his property, or income, or other basis of assessment, in order that the Assessor may correct the same.

Correction of errors in other cases.

(2.) The Assessor may, at any time after the completion of the assessment roll, correct any clerical error appearing therein in respect of any assessment or tax, and with the approval of the Surveyor of Taxes may correct any error appearing in the roll.

Transmission of copy of roll to Surveyor of Taxes.

68. (1.) The Assessor shall transmit a certified copy of the completed assessment roll to the Surveyor of Taxes not later than one month after the completion of the roll, unless the time for its transmission is extended by the Minister.

Report of alterations to Surveyor of Taxes.

(2.) All corrections and amendments made in the roll pursuant to this Act or the decisions of the Court of Revision or Court of Appeal, and which are not shown on the copy transmitted to the Surveyor of Taxes, shall be forthwith reported to him by the Assessor.

Validity of assessment rolls.

69. Every assessment roll as completed and certified by the Assessor, and as corrected and amended by him from time to time in conformity with this Act and the decisions of the Court of Revision, shall, except in so far as the same may be further amended on appeal to the Court of Appeal, be valid and binding on all parties, notwithstanding any defect, error, omission, or invalidity made or existing in or with respect to the assessment roll, or in or with respect to any proceedings leading up to or subsequent to the completion of the roll.

Deposit of completed assessment roll with Collector.

70. Upon the completed assessment roll being amended by the Assessor in conformity with the decisions of the Court of Revision, the Assessor shall deposit it in the office of the Collector of the district, or in such other place as the Minister may direct, and the roll shall be open at all convenient office hours to the inspection of all taxpayers of the district.

71. Every assessment roll shall be the property of the Crown, and every Collector shall, upon request of the Minister, deliver the same to him or to some person authorized by him to receive the same. Assessment rolls the property of the Crown.

PART VII.

COURTS OF REVISION.

72. The Lieutenant-Governor in Council may from time to time:— Power to establish Courts.

- (a.) Appoint one or more persons to be a Court of Revision for any assessment district, to which appeals in respect of assessment rolls may be taken under this Act:
- (b.) Establish more than one Court of Revision for the same assessment district:
- (c.) Extend the jurisdiction of any Court of Revision to include more than one assessment district:
- (d.) Limit the jurisdiction of any Court of Revision to apply only in respect of some specified class or classes of personal property or income.

73. Every Court of Revision and every member of a Court of Revision shall, in respect of the attendance and examination on oath of witnesses, the production and inspection of documents, the entry on and inspection of property, and other matters necessary or proper for the due exercise by the Court of its jurisdiction under this Act, have all such rights, powers, and privileges as are by law vested in the Supreme Court. Courts vested with similar powers to Supreme Court in certain respects.

74. For the purpose of hearing appeals in respect of any assessment roll or supplementary assessment roll, or from any assessment made under this Act, the Court of Revision shall sit and adjourn from time to time at pleasure, and shall record its proceedings and decisions and deposit all records with the Assessor. Sittings and records of Court of Revision.

75. (1.) Any person whose name appears on the assessment roll for any assessment district may appeal to a Court of Revision for the district in respect of:— Appeal by person assessed.

- (a.) Any error or omission alleged by him in respect of himself as having been undercharged or overcharged on the roll:
- (b.) Any error or omission alleged by him in respect of any other person as having been undercharged or overcharged on the roll:
- (c.) His own name having been entered on the roll:
- (d.) The name of any other person having been entered on or omitted from the roll.

(2.) Any person whose name does not appear on the assessment roll may appeal to the Court of Revision for the purpose of having his name entered on the roll as a taxpayer. Appeal by person not assessed.

Notice of appeal.

76. Where the appeal is taken by a person for the purpose of having his name entered on the assessment roll as a taxpayer, he may apply to and be heard at any sittings of the Court of Revision, and no notice of the appeal shall be necessary. In all other cases the person appealing shall, personally or by his agent, give notice in writing to the Assessor, stating the matters in respect of which he intends to appeal. The notice shall be given within fourteen days after the date on which the Assessor's notice of assessment directed to the person appealing was mailed or delivered, and if notice of appeal is not given within that period that person's right to appeal shall cease: Provided that if it is shown to the satisfaction of the Surveyor of Taxes in any case that the taxpayer was unable to appeal within the time so limited, the Surveyor of Taxes may allow a further time within which notice of appeal may be given.

Appeal-book.

77. Upon receipt of the notice of appeal, the Assessor shall make an entry of the same in such form as the Minister may direct in a book to be known as the "appeal-book," which shall contain all the information shown on the assessment roll in respect of the subject-matter of the appeal. The appeal-book may be in one or more parts, and the Assessor shall place the same before the Court of Revision from time to time as may be required for the use of the Court.

List of appeals and notice of sittings of Court.

78. (1.) The Assessor shall post up from time to time in some convenient public place within his district a list of all appeals of which he has received notice and which are undisposed of, stating the name of each appellant, with a concise description of the subject-matter of the appeal, and accompanied by an announcement of the time and place at which the Court of Revision will sit to hear the appeals.

Form of list and time of posting.

(2.) The list of appeals shall be posted up at least ten days before the sittings of the Court at which the appeals are to be heard, and may be in the following form:—

"INCOME AND PERSONAL-PROPERTY TAXATION ACT."

Appeals to be heard at the Court of Revision for Assess-
ment District at on the day of , 19 .

Appellant.	Respecting whom.	Matter complained of.
A. B.	Self	Overcharged on income.
C. D.	E. F.	Name omitted.
G. H.	J. K.	Not charged on personal property.
L. M.	N. O.	Personal property undercharged.
etc.	etc.	etc.

The sittings of the Court of Revision for the hearing of the above-mentioned appeals may be adjourned from time to time until the said appeals are disposed of.

Dated this day of , 19 .

.....
Assessor.

79. Not less than ten days before the sittings at which the appeal is to be heard, the Court of Revision shall cause a notice to be mailed by the Assessor to the person by whom the notice of appeal was given, and to every other person in respect of whom the appeal is taken, to their respective addresses as last known to the Assessor, in the following form:—

Notice of hearing
of appeal.

To A. B.:

Take notice that you are required to attend the Court of Revision for Assessment District at on the day of , 19 , on the hearing of the following appeal:—

Appellant, C.D.

Subject-matter.—That your personal property is undercharged on the assessment roll [or as the case may be].

Dated at this day of , 19 .

(Signed.) E. F.,
Assessor.

80. (1.) At the time appointed for the hearing of the appeal the Court of Revision shall sit, and, on hearing what the Assessor and each party to the appeal has to say, and the witnesses and evidence adduced, shall determine the matters in question in the appeal, and affirm or dismiss the appeal, or make such other order as may seem just.

Trial of appeal.

(2.) If either party to the appeal fails to appear, the Court may proceed ex parte.

Hearing ex parte.

81. Upon an appeal on any ground in respect of an assessment roll, the Court of Revision may:—

Powers of Court
on appeals.

- (a.) Increase or decrease the assessment or tax so as to accord with the provisions of this Act:
- (b.) Change the assessment roll by deleting the name of any person, or by adding or substituting the name of and assessing and taxing the person rightly liable to assessment:
- (c.) Reopen the whole question of the assessment, so that omissions from and errors and invalidities in the assessment roll, or in any of the proceedings leading up to or subsequent to the completion of the roll, may be corrected, and the correct amount for which the assessment should be made, and the person who should be assessed therefor, may be determined:
- (d.) Make all such corrections of omissions, errors, and invalidities in the assessment roll or proceedings as to the Court may seem just.

82. Where the name of any person is ordered by the Court of Revision to be entered on the assessment roll, by way of addition or substitution, for the purpose of assessment, the Court shall cause notice thereof to be mailed by the Assessor to that person or his

Notice to persons
whose names are
entered on rolls at
Court of Revision.

agent in like manner as provided in section 62, giving him fourteen days from the date of such mailing within which to appeal to the Court against the assessment.

Extension of time for making complaints.

83. Where it appears to the Court of Revision that there are omissions from or errors or invalidities in the assessment roll, or in any of the proceedings leading up to or subsequent to the completion of the roll, and there is no appeal before the Court in which the same may be dealt with, the Court may extend the time for making complaints by way of appeal for a further period of fourteen days, and may then meet and determine any additional matter complained of, for which purpose the Assessor may be a complainant.

Power to remit or reduce taxes on ground of poverty.

84. The Court of Revision may at any sittings, with or without notice, receive and decide upon the petition from any taxpayer who declares himself, from sickness or extreme poverty, unable to pay the taxes assessed against him, and may remit or reduce the taxes due by the petitioner, or may reject the petition.

Power to remit or reduce taxes on ground of over-charge.

85. The Court of Revision may at any sittings, after notice has been given to the Assessor, receive and decide upon the petition from any taxpayer who declares himself, by reason of any manifest error in the assessment roll for any preceding year, to have been over-charged more than twenty-five per centum on the sum with which he ought to have been charged for that year, and may remit or reduce the taxes due for that year by the petitioner, or may reject the petition.

Entry of decisions in appeal-book and on assessment roll.

86. The Court of Revision shall from time to time enter in the appeal-book its decisions upon appeals brought before it, and shall certify to the same; and the Assessor, upon receipt of the appeal-book, and subject in every case to any appeal taken to the Court of Appeal, shall enter in the assessment roll in red ink such amendments as may be necessary to give effect to the decisions of the Court of Revision.

Appeal to Court of Appeal.

87. An appeal from the Court of Revision shall lie to the Court of Appeal against any action or decision of the Court of Revision, and also against any omission, neglect, or refusal of the Court of Revision to hear or decide any matter. The notice of the appeal to the Court of Appeal, the time for bringing the same on and the procedure generally, and the powers of the Court of Appeal in respect of the appeal shall be the same as in the case of an ordinary appeal to the Court of Appeal from any judgment of a Judge of the Supreme Court. In addition to the powers above mentioned, the Court of Appeal shall have and may exercise on the hearing of the appeal all the powers by this Act conferred upon the Court of Revision.

88. Neither the giving of a notice of appeal by any taxpayer, nor any delay in the hearing of the appeal by the Court of Revision or the Court of Appeal, shall in any way affect the due date, the delinquency date, the penalties, or any liability for payment provided by this Act in respect of any tax which is the subject-matter of the appeal; but in the event of the tax being set aside or reduced by the Court of Revision or Court of Appeal, on appeal, the Minister shall refund to the taxpayer the amount of the tax or excess tax paid by him, and of any penalty imposed and paid on such tax or excess.

Collection of taxes unaffected by pending appeals.

PART VIII.

RECOVERY OF TAXES.

89. Except as otherwise provided in this Act in respect of agents and trustees, every taxpayer shall be personally liable to pay all taxes for which he is assessed.

Liability for payment of taxes.

90. (1.) All taxes assessed and due in respect of personal property shall form a lien in favour of the Crown on the property in respect of which the taxes are assessed, having priority over every other lien or encumbrance of every person thereon.

Lien for personal-property taxes.

(2.) All taxes assessed and due in respect of personal property or income of any taxpayer shall form a lien in favour of the Crown on the entire assets of his estate in the hands of any administrator, executor, assignee, or other like person, having priority over every other lien or encumbrance of every person thereon.

Lien on trust estates.

(3.) The lien or charge and its priority shall not be lost or impaired by any neglect, omission, or error of the Assessor, or of any agent or officer, or by the taking or failure to take proceedings to recover the taxes due, or by the tender or acceptance of any partial payment of the taxes, or by want of registration.

Validity of lien protected.

91. No sale or transfer of possession of any property which is subject to a lien in favour of the Crown shall affect the right of distress or sale of the property under this Act for the recovery of the taxes assessed in respect thereof, except only bona-fide sales of goods, chattels, wares, and merchandise in the ordinary course of business.

Effect of sale of property subject to lien.

92. (1.) Before taking any proceedings for the recovery of any taxes under this Act, the Collector shall give notice to the taxpayer of the delinquency of the taxes and of his intention to enforce payment.

Notice to taxpayer before taking proceedings.

Method of giving notice.

(2.) The notice may be given by letter mailed to the address of the taxpayer as last known to the Collector, or by any general or special advertisement in the Gazette or in any newspaper of general circulation published in the Province.

Effect of failure to give notice.

(3.) No failure to give the notice required by this section shall in any way affect the validity of any proceedings taken for the recovery of taxes under this Act.

Recovery by action in Court.

93. (1.) The amount of any delinquent taxes may be recovered by action brought in the name of the Minister in any Court as for a debt due to the Crown in right of the Province, and the Court may make an order as to the costs of such action in favour of or against the Crown.

Evidence of debt.

(2.) The production of a copy of so much of the assessment roll as relates to the taxes sought to be recovered, purporting to be certified by the Collector as a true copy, shall be admissible in all Courts as prima facie evidence of the debt.

Recovery by distress.

94. (1.) Every Collector may, by himself or his agent, levy the amount of any delinquent taxes, with costs, by distress of the goods and chattels of the person liable to pay the taxes, or of any goods and chattels in his possession, wherever the same may be found within the Province, or of any goods and chattels found on his premises the property of or in the possession of any other occupant of the premises, and which would be subject to distress for arrears of rent due to a landlord; and the costs chargeable shall be those payable between landlord and tenant.

Sale by public auction.

(2.) In case distress is made for the recovery of taxes, the Collector shall, by advertisement posted up in at least three conspicuous public places in the locality where the sale of the property distrained is to be made, give at least ten days' public notice of the time and place of the sale and of the name of the taxpayer whose property is to be sold; and at the time named in the notice the Collector or his agent shall sell at public auction the property distrained, or so much thereof as may be necessary.

Disposal of surplus.

(3.) If the property distrained is sold for more than the amount of the taxes and costs, and if no claim to the surplus is made by any other person, on the ground that the property sold belonged to him, or that he was entitled by lien or other right to the surplus, the surplus shall be paid over to the person in whose possession the property was when the distress was made and his receipt taken therefor. If a claim is made by the person for whose taxes the property was distrained, and the claim is admitted, the surplus shall be paid to the claimant and his receipt taken therefor. If the claim is contested, the surplus shall be retained by the Collector until the respective rights of the parties have been determined by action at law or otherwise.

95. The powers given by this Part for the recovery of taxes by Exercise of powers
for recovery of
action in Court and by distress may be exercised separately, or con-
currently, or cumulatively. taxes.

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