



## CHAPTER 76.

1945, c. 58.

**An Act to amend the City of Port Alberni By-law Validation Act, 1945, and respecting School Assessments.**

[Assented to 18th March, 1960.]

**H**ER 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 *City of Port Alberni By-law Validation Act, 1945, Amendment Act, 1960.*

Amends s. 2.

**2.** Section 2 of the *City of Port Alberni By-law Validation Act, 1945*, being chapter 58 of the Statutes of 1945, is repealed and the following substituted:—

“2. Notwithstanding any other law or statute to the contrary but subject to section 4, the ‘Bloedel, Stewart and Welch Limited Fixed Assessment By-law, 1945, No. 604,’ of the Corporation of the City of Port Alberni, as finally passed by the Council of the said city on the nineteenth day of February, 1945, and registered in the office of the County Court of Nanaimo, situate at Alberni, in the County of Nanaimo, on the twenty-sixth day of February, 1945, shall be deemed to be a good, valid, and binding by-law of the Corporation of the City of Port Alberni, and to have taken effect and come into force on the date of the passage of the said by-law.”

Enacts ss. 4,  
5, 6, and 7.

**3.** Said chapter 58 is further amended by adding the following as sections 4, 5, 6, and 7:—

“4. After the thirtieth day of December, 1959,

“(a) the by-law described in section 2 shall not apply to govern the assessment or valuation of land or improvements for school taxation purposes;

“(b) all land and improvements that would, but for this section, be assessed under and in accordance with the indenture of

agreement set forth in the schedule to the by-law described in section 2, subject to the operation of section 5 for the year 1960, shall be assessed for and accordingly subject to taxation for school purposes in accordance with section 6 of this Act, the *Assessment Equalization Act, 1953*, the *Municipal Act*, and the *Public Schools Act*.

"5. For the purposes of the assessment of, and the levy and collection of taxes for school purposes on, the land and improvements referred to in clause (b) of section 4 for the year 1960,

"(a) the Assessor of the Corporation of the City of Port Alberni (hereinafter referred to as the 'city') shall forthwith

"(i) determine, in accordance with clause (b) of section 4, the assessed value of the land and improvements referred to in clause (b) of section 4; and

"(ii) enter the assessed values determined under paragraph (i) in the real-property assessment roll as assessed values for school taxation purposes for the year 1960; and thereupon the real-property assessment roll of the city shall be deemed to have been amended accordingly as and from the thirty-first day of December, 1959, and, notwithstanding anything contained in the *Municipal Act*, shall be deemed to be completed and authenticated as thus amended;

"(b) upon entering the assessed values of the land and improvements referred to in clause (b) of section 4 in the real-property assessment roll for the year 1960, and notwithstanding any requirement of the *Municipal Act*, the Assessor of the city shall mail forthwith to the person or persons named on the real-property assessment roll as the owner of the aforesaid land and improvements, at the address set out in the real-property assessment roll, an assessment notice for the year 1960 showing

"(i) a short description, as it appears in the roll, of the land referred to in clause (b) of section 4; and

"(ii) the assessed values of the land and improvements aforesaid for school taxation purposes;

"(c) the person or persons named on the real-property assessment roll as the owner of the aforesaid land and improvements may, within ten days of the date of the mailing of the assessment notice, give notice in writing to the Assessor of the city of his or their intention to appeal against the assessed values as entered in the real-property assessment roll under this section;

"(d) the provisions of the *Municipal Act* and of the *Assessment Equalization Act, 1953*, with respect to the powers and duties of a Court of Revision with respect to the real-property assess-

ment roll, do not apply for the year 1960 to any appeal taken by any person or persons under this section;

- “(e) if the Assessor of the city receives a notice of an intention to appeal against the assessed values as determined under this section, he shall forthwith notify the Assessment Appeal Board constituted under the *Assessment Equalization Act, 1953*, and that Board may and shall hear and determine the appeal according to such arrangements as may be made by the Chairman of the Board, as if the appeal had been made from the Court of Revision appointed to hear complaints in the year 1960 against the real-property assessment roll of the city, and the provisions of the *Assessment Equalization Act, 1953*, apply to such an appeal;
- “(f) the real-property tax roll of the city for the year 1960 shall be prepared on the basis of the real-property assessment roll as completed and amended under this section;
- “(g) if any action done or not done by any person other than the owner of the real property aforesaid prevents the receipt by such owner of the tax demand notice prepared as a consequence of this Act before the date of the imposition of the penalty for non-payment of current taxes to the city, such owner is not subject to such penalty as of that date but only from thirty days after the date of the mailing of such tax demand notice by the Collector of the city.

“6. Notwithstanding the provisions of any other Act, the taxes for school purposes for which the Corporation is liable for each taxation-year until and including 1965 shall be computed in accordance with the mill rate specified for school purposes in the annual-rates by-law of the city for the year, or in accordance with a mill rate determined by adding to the mill rate specified for school purposes in the annual-rates by-law of the city for the year 1960 the number of mills equal to the difference obtained by subtracting 1960 from the number of the year, Anno Domini, whichever is less.

“7. Any amounts paid by the Corporation to the city before the commencement of the year 1960 for school purposes, voluntarily and other than as the result of an assessment under this Act, shall be deemed to be payments of taxes levied by the city for school purposes.”

Amends s. 37  
of the  
*Assessment  
Equalization  
Act, 1953.*

4. Section 37 of the *Assessment Equalization Act, 1953*, being chapter 32 of the Statutes of 1953 (Second Session), as enacted by chapter 82 of the Statutes of 1959, is amended by striking out subsection (5).

Commence-  
ment.

5. This Act comes into force on a day to be fixed by the Lieutenant-Governor by his Proclamation.