



## CHAPTER 90.

## An Act to amend the "Taxation Act."

[Assented to 3rd April, 1947.]

R.S.B.C. 1936, c. 282;  
1939, c. 55; 1941-42,  
c. 43; 1943, c. 63;  
1944, c. 49; 1946,  
c. 73.

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

1. This Act may be cited as the "Taxation Act Amendment Act, 1947." Short title.

2. Section 2 of the "Taxation Act," being chapter 282 of the "Revised Statutes of British Columbia, 1936," is amended by inserting after the definition of "Collector" the following definition:— Amends s. 2.

"'Farm land' means any area of land actually occupied and used for agricultural or stock-raising purposes that comprises not less than two acres of land actually under cultivation, and in respect of which, if the Assessor has so requested, the owner has furnished to the Assessor satisfactory evidence that the land was under production during the year immediately preceding the year for which the assessment roll is completed, and showing the value of the crops produced thereon."

3. Section 2 is further amended by inserting after "than," in the first line of the definition of "improved land," the words "farm land." Further amends s. 2.

4. Section 21 is amended by striking out all the words after the word "day," in the eighth line, to the end of subsection (1). Amends s. 21.

5. Section 21 is further amended by inserting the word "and" after "IV." in the first line of subsection (2), and by striking out the words "and VI." in the same line. Further amends s. 21.

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- Further amends s. 21. 6. Section 21 is further amended by striking out "first day of April" in the third line of subsection (3), and substituting "second day of July"; and by striking out "thirtieth day of June" in the fifth line of the said subsection (3), and substituting "thirty-first day of October."
- Amends s. 24. 7. Section 24 is amended by striking out subsection (2).
- Amends s. 41. 8. Section 41 is amended by striking out all the words in clause (a) of subsection (1) after the word "value" in the second line of said clause (a).
- Further amends s. 41. 9. Section 41 is further amended by adding to subsection (1) the following as clause (e) :—  
"(e.) On farm land, one-half of one per centum upon its assessed value."
- Amends s. 72. 10. Section 72 is amended by striking out subsection (2).
- Amends s. 89. 11. Section 89 is amended by inserting after "as," in the fifth line of subsection (3), the words "farm land."
- Amends s. 94. 12. Section 94 is amended by striking out "fifteenth day of January" in the second line, and substituting "thirtieth day of April."
- Amends s. 173. 13. Section 173 is amended by striking out "fifteenth day of February" in the third line, and substituting "thirtieth day of April"; and by striking out "December" in the fifth line, and substituting "March."

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