

### LIST OF COMPLAINTS TO COURT OF REVISION

(Sec. 38-(3))

Complaints to be heard by the Council of the <sup>Village</sup> ~~Municipal District~~ of Beiseker

No. \_\_\_\_\_ on the 29th day of May 19 50.  
2:00 P.M.

Name of Complainant	Complaint in respect of	Matter Complained of
Wheatland School Division No. 40	1. Three teacherages located on Part N.W. 1/4 Sec. 12-28-26-W4th M. 2. Teacherage located on Lot 12, Block 11, Plan 8292CH	Claim exempt under Section 5, part (d) of subsection (1) of the Assessment Act.
Beiseker & District Memorial Hall Co.	Improvements and land located on Lot 2, Block "R", Plan 1192FR	Claim exempt under Section 5, part (j) of subsection (1) of the Assessment Act.
Imperial Oil Co.	Improvements located on lease of C.F.R.	Letter submitted by Imperial Oil Co. setting forth reasons why assessment should be lowered in value.

Beiseba Alberta  
May 29<sup>th</sup>, 1950

Court of Revision

The Court of Revision was held in Louis Garage in the mayor's office on May 29<sup>th</sup>, 1950 commencing at 2:00 P.M. The quorum consisted of the mayor & councillors namely G. G. Schmalz, Adam Velke and Leo Schmalz. Peter James acted as clerk of the court and Mr. B. Haidlaw from the Department represented H. Gerlock the assessor.

The clerk read the list of complaints to the court of revision, which were as follows:—

- ① Wheatland School Division No 40 appealed the assessment made on their few teacherages declaring that they were exempt from taxation under Section 5, Part (d) of subsection (1) of the Assessment Act. Mr J. H. Schmalz, <sup>school trustee</sup> represented the Wheatland School Division and presented his argument to the court.
- ② Beiseba & District Memorial Hall Co appealed the assessment made on their property declaring that their property was exempt under Section 5, part (d) of subsection (1) of the Assessment Act. The Hall Company was represented by J. H. Schmalz, secretary of the Hall.
- ③ Imperial Oil Co. appealed their assessment as being too high, and submitted a letter in their defence.


After the hearing was held, the court decided as follows.

- ① That the Court had no authority to declare the teacherages exempt, and that the assessment would stand as presented.
- ② The Court was satisfied that the Memorial Hall Co., was a non-profit organization & company, & was operating solely for promoting community efforts. The Court also felt that any financial restrictions placed upon the Hall, would seriously hamper the functions of this organization and would hurt the community as a whole. It was also pointed out that if the status of the Hall at some later date changed it could then be assessed for taxation. However, for the time being, the Court declared the assessment made on the Hall as exempt.
- ③ The Court studied the letter from the Imperial Oil Co, and found that not enough depreciation had been allowed on the assessment. It was decided to allow 66<sup>2</sup>/<sub>3</sub>% depreciation on the above ground tanks, and 66<sup>2</sup>/<sub>3</sub>% depreciation on the warehouse & engine house.

The clerk Peter James was asked to notify the complainants of the decision of the Court.

Moved by Leo Schmalz that the court do now adjourn sine 4:30 P.M.

One & passed in Court of Revision assembled this 29<sup>th</sup> day of May A.O. 1950

 Clerk of the Court.

# Estimates Form

Village of ..... BEISEKER .....

Year ..... 1950 .....

Estimates as required by Section 296 of the Town and Village Act,  
Chap. 150, R.S.A. 1942.

REVENUE	Actual Receipts in Previous Year	Estimated Receipts in Current Year
<b>SURPLUS CASH FUNDS</b>		
Portion to be used in Current Year.....		
Sub-Total:—		
<b>LICENSES AND PERMITS</b>		
Professional.....	3.00	3.00
Business.....	17.00	21.00
Dog Licenses.....		
Sub-Total:—	20.00	24.00
<b>RENTS, CONCESSIONS AND FRANCHISES</b>		
Rents.....		50.00
Concessions and Franchises.....		
Sub-Total:—		50.00
<b>LAW ENFORCEMENT</b>		
Fines.....		
Sundry.....		
Sub-Total:—		
<b>INVESTMENT EARNINGS</b>		
Interest.....		
Exchange.....		
Premiums.....		
Tax Sale Surplus transferred to General Account.....		
Sundry.....		
Sub-Total:—		
<b>SERVICE CHARGES</b>		
Commissions—School.....		
Tax Sale Surplus.....		
Certificate and Search Fees.....		
Sanitary Charges.....		
Tax Recovery Fees.....		
Sundry.....		
Sub-Total:—		
<b>RECREATION AND COMMUNITY SERVICES</b>		
Parks.....		
Rinks.....		150.00
Hall.....		
Cemetery.....		
Sub-Total:—		150.00
<b>GRANTS AND SUBSIDIES FROM OTHER GOVERNMENTS</b>		
Unemployment Relief.....		
Sub-Total:—		
<b>ADVANCES AND CHARGES REPAID</b>		
Unemployment Relief.....		
Indigent Relief.....		
Hospital Accounts.....		
Doctor Bills.....		
Sundry.....		
Sub-Total:—		
<b>DEBENTURES—PROCEEDS FROM SALE OF</b> .....		
Sub-Total:—		
<b>MISCELLANEOUS RECEIPTS</b>		
Calgary Power Ltd.....	78.85	93.00
Sale of Used Sidewalk Lumber.....	17.00	
Refund from Survey.....		127.00
Sub-Total:—	95.85	220.00
<b>MISCELLANEOUS CURRENT TAX LEVIES</b>		
Frontage Tax Current Levy.....		
Business Tax Current Levy.....		
Sub-Total:—		
<b>TOTAL REVENUE OTHER THAN FROM CURRENT AMALGAMATED TAX LEVY</b>		
Total of Sub-Totals:—	115.85	444.00
<b>BALANCE REQUIRED FROM CURRENT AMALGAMATED TAX LEVY TO MEET TOTAL EXPENDITURES</b>		
Sub-Total:—	11804.24	12069.14
GRAND TOTALS:—	11920.09	12513.14

The term "Current Amalgamated Tax Levy" refers to current tax levies for Municipal, Social Services, School and Hospital purposes, all of which tax levies are required to be included above where indicated, whether or not taxes are actually amalgamated. For details of "Current Amalgamated Tax Levy" see back page.

Surplus Cash Funds refers to Net Bank and Cash Balance and only that portion which the Council estimate they will require in the current year should be shown in the third column. The balance to be retained as a Reserve Fund.

EXPENDITURE	1 Actual Payments in Previous Year	2 Accounts Unpaid at End of Previous Year	3 Amounts of Past Due Accounts to be Paid This Year	4 Estimated Expenditure For Current Year Only	5 Total Ex- penditure For Current Year Columns 3 and 4
<b>GEN. GOV'T (ADMINISTRATION)</b>					
Secretary-Treasurer's Salary.....	300.00			350.00	
Assistant's Salaries.....					
Assessor's Salary or Fee.....	10.00			150.00	
Auditor's Fee.....	25.00			25.00	
Mayor, Councillors' Fees (Sec. 68).....					
Bond, Insurance.....	5.25			10.00	
Legal, Tax Recovery, Seizures.....					
Land Titles Office.....	4.05			20.00	
Elections.....	27.50			30.00	
Delegates Expenses, Association Fee.....	54.00			50.00	
Stationery, Printing.....	79.46			50.00	
Postage, Telegrams, Telephone.....	19.00			20.00	
Rent.....				5.00	
Sundry.....	127.00			125.00	
Hall					
Surveys					
Sub-Total:—	651.26			835.00	
<b>PROTECTION TO PERSON AND PROPERTY</b>					
Fire.....					
Police.....					
Pound.....					
Pests and Weeds.....	26.50			25.00	
Street Lighting.....	468.00			540.00	
Sundry.....	5.25			10.00	
Dog Tags					
Sub-Total:—	499.75			575.00	
<b>PUBLIC WORKS</b>					
Streets.....	766.86			1500.00	
Wells.....	52.50			50.00	
Sidewalks.....	753.96			800.00	
Village Property.....					
Workmen's Compensation Board.....	5.81			5.00	
Sub-Total:—	1579.13			2355.00	
<b>SANITATION AND WASTE REMOVAL</b>					
Sub-Total:—	313.25			350.00	
<b>CONSERVATION OF HEALTH</b>					
Medical Health Officer.....					
Sub-Total:—					
<b>PUBLIC WELFARE</b>					
Unemployment Relief.....					
Charity, Misc. Welfare, Indigent Relief.....					
Child Welfare.....					
Hospitalization, Medical Services.....					
*Municipal Hospital Requisition.....					
Provincial Training School.....					
Mothers' Allowance.....	130.00			120.00	
Old Age and Blind Pensions.....	16.00				
Charitable Grants.....					
Sundry.....					
Sub-Total:—	146.00			120.00	
<b>*EDUCATION (School Requisition)</b>					
Sub-Total:—	6751.46			7578.14	
<b>RECREATION AND COMMUNITY SERVICES</b>					
Parks.....				500.00	
Rinks.....	140.55			200.00	
Hall.....					
Cemetery.....					
Sub-Total:—	140.55			700.00	
<b>DEBT CHARGES</b>					
Debenture Debt Charges.....					
Estimated Interest on Loans.....					
Exchange.....					
Sub-Total:—					
<b>CAPITAL EXPENDITURES PROVIDED OUT OF REVENUE</b>					
Sub-Total:—	268.00				
<b>*SOCIAL SERVICES TAX REQUISITION</b>					
Sub-Total:—					
<b>CONTINGENCIES</b>					
Sub-Total:—					
<b>GRAND TOTALS:—</b>	<b>10349.40</b>			<b>12513.14</b>	

\*For details see back page.

**DETAILS OF AMALGAMATED TAX CURRENT LEVY**

	Requisition Or Expenditure For Current Year	Assessed Valuations (Dollars only)	Mill Rates	Estimated Revenue from Taxation For Current Year
SOCIAL SERVICES TAX.....				
SCHOOL DIVISION No.....	7,578.14	239,210	34	8,133.14
or SCHOOL DISTRICT No.....				
MUN. HOSPITAL DIST. No.....				
MUNICIPAL.....	4,935.00	239,210	21	5,023.41
<b>TOTALS.....</b>	<u>12,513.14</u>			<u>13,156.55</u>

The Total of Column 1 above must agree with the Total of Column 5 on the Expenditure page.

The Total Estimated Revenue from Taxation for Current Year (Current Tax Levy) above will be greater than the item "Balance required from current amalgamated tax levy to meet total expenditures" on the Revenue page by the amount allowed for non-collection of taxes.

**N.B.**—By-law authorizing mill rates is required to be passed pursuant to Section 296 of the Town and Village Act.