

# *The Timber Taxation Act*

*being*

Chapter 40 of *The Revised Statutes of Saskatchewan, 1930*  
(effective February 1, 1931).

FOR HISTORICAL REFERENCE ONLY

## **NOTE:**

**This consolidation is not official. Amendments have been incorporated for convenience of reference and the original statutes and regulations should be consulted for all purposes of interpretation and application of the law. In order to preserve the integrity of the original statutes and regulations, errors that may have appeared are reproduced in this consolidation.**

## Table of Contents

1	Short title	11	Inquiry by commission
2	Interpretation	12	Inquiry by inspector
3	Tax	13	Costs of inquiry
4	Exemption	14	Penalty for default of payment of taxes
5	Remission or rebate	15	Penalty for default in making return
6	Taxes, how and when payable	16	Recovery by action
7	Returns	17	Taxes a first lien on assets
8	Returns to be verified	18	Prosecutions
9	Extension of time	19	Nonliability for similar municipal tax
10	Additional statements		

## CHAPTER 40

### An Act to provide for the Taxation of Persons Holding or Operating Timber Berths

#### Short title

1 This Act may be cited as *The Timber Taxation Act*.

1923, c.14, s.1; R.S.S. 1930, c.40, s.1.

#### Interpretation

2 In this Act, unless the context otherwise requires, the expression:

#### “Berth” or “timber berth”

1. “**Berth**” or “**timber berth**” means a timber berth under the *Dominion Lands Act*, and includes areas held under permits issued to owners of mills who are not the owners of timber berths under license, or under permits to cut timber as cordwood or pulpwood, as provided by the said Act;

#### “Company”

2. “**Company**” includes corporations and associations however or wherever incorporated and where any such corporation or association is placed in the hands or under the control of an agent, assignee, trustee, liquidator, or receiver, or other officer, includes such agent, assignee, trustee, liquidator, receiver, or other officer;

#### “Owner”

3. “**Owner**” means an individual, partnership, syndicate, trust, or company which owns, controls or occupies a timber berth in Saskatchewan;

#### “Registrar”

4. “**Registrar**” means the Registrar of Joint Stock Companies for Saskatchewan or any one acting for him.

1923, c.14, s.2; 1928, c.15, s.2; R.S.S. 1930, c.40, s.2.

#### Tax

3(1) Every owner of a timber berth in Saskatchewan, shall, subject to the provisions hereinafter contained, pay an annual tax of one cent for every acre of land comprised within the limit of such berth, but not less in amount than twenty-five dollars.

(2) Where the timber berth is acquired after the thirtieth day of June in any year the tax for that year shall be one-half of one cent per acre, but not less in amount than twelve dollars and fifty cents.

1923, c.14, s.3; 1928, c.15, s.3; R.S.S. 1930, c.40, s.3.

**Exemption**

4 Upon the production of satisfactory evidence, the Lieutenant Governor in Council may declare that any such owner shall be exempt from the above tax in whole or in part as to any area which is shown to be held under permit for the purpose of cutting timber for sale as cordwood or pulpwood or for settlers' use.

1930, c.17, s.1; R.S.S. 1930, c.40, s.4.

**Remission or rebate**

5 Upon the production of satisfactory evidence in such form as the Provincial Secretary may direct with respect to the plant and operations of any owner manufacturing lumber, in Saskatchewan or elsewhere, from trees cut on any such timber berth, the Lieutenant Governor in Council may remit or rebate to that person such portion of the tax as may be deemed advisable not exceeding one-half of one cent per acre.

1923, c.14, s.5; R.S.S. 1930, c.40, s.5.

**Taxes, how and when payable**

6 The taxes imposed by this Act shall become due and payable on the first day of July in each year and shall be payable based upon the returns made hereunder.

1923, c.14, s.6; 1928, c.15, s.4; R.S.S. 1930, c.40, s.6.

**Returns**

7(1) Every owner subject to taxation under this Act shall, on or before the first day of May in each year, without previous notice or demand, deliver to the registrar a return (form A or form B) giving the particulars therein specified, and shall also furnish such further information as the registrar may from time to time require.

(2) Every such return shall show the largest acreage owned, controlled or occupied at any time during the period covered by the return.

1923, c.14, s.7 and 8; 1928, c.15, s.5 and 6;  
R.S.S. 1930, c.40, s.7.

**Returns to be verified**

8 Every return shall be verified by the oath of the owner or, in case of a company, of the president and manager, or vice president and manager, or such other person or persons having personal knowledge of the affairs of the company as the registrar may require.

1923, c.14, s.9; R.S.S. 1930, c.40, s.8.

**Extension of time**

9 The registrar may for good cause enlarge the time for making any return.

1923, c.14, s.10; R.S.S. 1930, c.40, s.9.

**Additional statements**

**10** If the registrar so desires for the purpose of enabling him to determine the correctness of any return made under the provisions of this Act or for the purpose of obtaining further information thereon, he may require the owner to furnish a further statement under oath within thirty days.

1923, c.14, s.11; R.S.S. 1930, c.40, s.10.

**Inquiry by commission**

**11(1)** In case such statement is not furnished within the time limited as aforesaid, or in case the registrar is not satisfied therewith, the Lieutenant Governor in Council may direct an inquiry to be made by one or more commissioners appointed under *The Public Inquiries Act*, and the determination of such commission after giving the parties an opportunity to be heard shall, for the purposes of this Act, and subject to the provisions of subsection (2), be final as to the particulars mentioned in its report.

(2) The Lieutenant Governor in Council may for cause vary the said report; but the amount found shall not be increased without first giving the owner an opportunity of being heard.

1923, c.14, s.12; R.S.S. 1930, c.40, s.11.

**Inquiry by inspector**

**12(1)** The registrar may, if he deems that the matter can be conveniently dealt with otherwise than by reference to the Lieutenant Governor in Council, appoint an inspector to make the inquiry into and concerning the correctness of any return or to obtain the required information, and such inspector shall report thereon to the registrar.

(2) It shall be the duty of the owner or, in case of a company, of all officers and agents thereof to produce to the inspector all books and documents in their custody or power relating to the timber berth and to any operations thereon or any business carried on in connection therewith, or relating to the matters to be investigated.

(3) An inspector may examine on oath the owner or, where a company, the officers and agents thereof in relation to his or its business, and administer an oath accordingly, and he shall have the same power to enforce the attendance of witnesses and to compel them to give evidence and produce documents as is vested in a court of record in civil cases.

(4) If an owner or, in case of a company, an officer or agent refuses to produce any book or document which under this section it is his duty to produce, or to answer any question relating to his affairs or to the affairs of the company, he shall be liable, on summary conviction, to a fine not exceeding \$50 for each offence.

1923, c.14, s.13; R.S.S. 1930, c.40, s.12.

**Costs of inquiry**

**13(1)** If the inquiry is occasioned by failure to furnish the information required by the registrar, the owner shall pay the costs of the inquiry; but if the statement is found to be correct and the required information was duly furnished, the registrar may direct the costs, or such of them as were necessary, to be paid by the province, and he may for this purpose settle the same or may direct a taxation thereof.

(2) In case the commission or inspector shall find that the statement filed understates the amount on which the tax should be paid, the owner besides paying the costs of the inquiry shall, subject to the provisions of subsection (5), pay as a tax such sum as shall be found payable under the report of the commission or inspector with fifty per cent added to the entire tax as the same would have been computed under the preceding sections.

(3) The costs of the commission or inquiry shall be determined and certified by the registrar or he may direct the same to be taxed, and when payable to the Crown the same may be recovered in the manner herein provided for the recovery of taxes.

(4) If the registrar directs the costs to be taxed the same shall be taxed by the registrar of the Court of King's Bench.

(5) When the commission or inspector has found that the statement so filed as aforesaid understates the amount on which the tax should be paid, but also certifies that such misstatement was not made with intent and for the purpose of decreasing the amount of taxes to be paid, but was made in good faith and with no improper motive, the Lieutenant Governor in Council may upon the recommendation of the registrar remit so much of the added percentage and of the costs as to him may seem just.

1923, c.14, s.14; R.S.S. 1930, c.40, s.13.

**Penalty for default of payment of taxes**

**14** In case of default of payment of taxes imposed by this Act, the same may be levied with costs by distress upon the goods and chattels wherever found of the owner liable therefor, under a warrant signed by the registrar directed to the sheriff of the judicial district in which such owner may have any goods or chattels, and in such case the sheriff shall realise the amount of the taxes in arrear and all costs by sale of such goods and chattels or so much thereof as may be necessary to satisfy the said warrant and costs.

1923, c.14, s.15; R.S.S. 1930, c.40, s.14.

**Penalty for default in making return**

**15** Where there is default in making a return within the time prescribed by this Act, or in furnishing the registrar with any further information required after making such return, the owner and any person by whom such return should be verified shall each incur a penalty of \$2 for every day during which the default continues, and the owner shall also be liable to pay a tax of double the amount imposed under the foregoing provisions of this Act, such tax to be computed without any remission or rebate under section 5.

1928, c.15, s.7; R.S.S. 1930, c.40, s.15.

**Recovery by action**

**16** The registrar shall not be bound to proceed by way of distress for the recovery of any tax in arrear, but any taxes hereby imposed or any penalty or both may, at the option of the registrar, be recovered with costs in any court of competent jurisdiction in an action to be brought in the name of the registrar, and the action shall be tried by a judge without a jury.

1923, c.14, s.16; R.S.S. 1930, c.40, s.16.

**Taxes a first lien on assets**

**17** In case of the liquidation or bankruptcy of the owner, the tax imposed by this Act shall be a first lien and charge upon the estate of such owner subject to the provisions of any statute of Canada and to the costs and charges of liquidation or bankruptcy proceedings.

1923, c.14, s.17; R.S.S. 1930, c.40, s.17.

**Prosecutions**

**18** In any action brought by the registrar under this Act it shall be sufficient if the action is brought by "The Registrar of Joint Stock Companies of the Province of Saskatchewan" as plaintiff, without personally naming him, and the action shall not abate by reason of a change in the person of the registrar but may proceed as if no change had been made.

1923, c.14, s.18; R.S.S. 1930, c.40, s.18.

**Nonliability for similar municipal tax**

**19** Where an owner pays the tax by this Act imposed no similar tax shall be imposed or collected by any municipality in this province.

1923, c.14, s.19; R.S.S. 1930, c.40, s.19.

SCHEDULE

FORM A

(Section 7)

STATEMENT FURNISHED BY OWNERS OF TIMBER BERTHS OR  
TIMBER AREAS IN SASKATCHEWAN

UNDER THE PROVISIONS OF THE TIMBER TAXATION ACT

I, \_\_\_\_\_ of \_\_\_\_\_ in the Province of \_\_\_\_\_  
make oath and say as follows:

1. That I, the said \_\_\_\_\_ am the owner of Timber Berths or  
Timber Areas No. \_\_\_\_\_

or

1. That I am a member of the firm of \_\_\_\_\_ which is the  
owner of Timber Berths or Timber Areas No. \_\_\_\_\_

2. That the greatest area in acres of the said Timber Berths or Areas at any time during the  
year ending December 31 last was \_\_\_\_\_, made up as follows:

Berth No.	Area in Acres	Berth No.	Area in Acres

3. That the timber or a portion thereof Cut on said Timber Berths or Areas was  
manufactured during the year ending December 31, last.

4. That no portion of the timber cut on said Berths or Areas was manufactured during the  
year ending December 31, last.

(Delete paragraph 3 or 4 as the case may be)

Sworn before me at \_\_\_\_\_  
\_\_\_\_\_ in the  
Province of \_\_\_\_\_  
this \_\_\_\_\_ day of \_\_\_\_\_  
19 \_\_\_\_\_.

.....  
*Signature*

.....  
A Commissioner, J.P., or N.P.

This return must be filed on or before the first day of May.

**NOTE. "Owner"** means an individual, partnership, syndicate, trust or company, which  
owns, controls or occupies a timber berth in Saskatchewan. See *The Timber Taxation Act*.

FOR HISTORICAL REFERENCE ONLY

FORM B.

(Section 7)

STATEMENT FURNISHED BY OWNERS OF TIMBER BERTHS OR  
TIMBER AREAS IN SASKATCHEWAN

UNDER THE PROVISIONS OF THE TIMBER TAXATION ACT

We \_\_\_\_\_ of \_\_\_\_\_ and \_\_\_\_\_ of in  
the Province of \_\_\_\_\_ each for himself make oath and say as follows:

1. That I, the said \_\_\_\_\_ am the president (*or as the case may be*) and I, the said \_\_\_\_\_ am the manager (*or as the case may be*) of the (*here state the name of the company in full*).
2. That the said (name of company) is the owner of Timber Berths or Timber Areas No. \_\_\_\_\_
3. That the greatest area in acres of said Timber Berths or Areas at any time during the year ending December 31, last was \_\_\_\_\_ made up as follows:

Berth No.	Area in Acres	Berth No.	Area in Acres

4. That the timber or a portion thereof cut on said Timber Berths or Areas was manufactured during the year ending December 31, last.
5. That no portion of the timber cut on said Berths or Areas was manufactured during the year ending December 31, last.

*(Delete paragraph 4 or 5, as the case may be)*

Severally sworn before me at \_\_\_\_\_ }  
 in the Province of \_\_\_\_\_ }  
 this \_\_\_\_\_ day of \_\_\_\_\_ }  
 19 \_\_\_\_ . }  
 .....  
*Signature.*  
 .....  
*Signature.*

.....  
A Commissioner, J.P., or N.P.

This return must be filed on or before the first day of May.

**NOTE. "Owner"** means an individual, partnership, syndicate, trust or company, which owns, controls or occupies a timber berth in Saskatchewan. See *The Timber Taxation Act*.

FOR HISTORICAL REFERENCE ONLY

