### Bill No. 47 of 1945.

### A BILL TO AMEND THE IMPROVEMENT DISTRICTS ACT.

#### NOTE.

Paragraph (a) of section 1 of the Bill is intended to clarify the definition of "conditional owner". The definition now in the Act refers to "any person entitled to the possession of land which is exempted generally from taxation by the Province". There has been doubt expressed as to the precise meaning of this and the new definition is intended to remove that doubt.

The change in the definition of "Minister" is made necessary by the fact that the administration of indigent relief in improvement districts under sections 43 and 44 of the Act has been transferred to the Minister of Public Welfare.

Section 2 of the Bill strikes out section 14 of the Act. That section authorized the Minister to fix a minimum tax for hospital purposes. This is considered a duplication where municipal hospitals are established and is accordingly struck out.

Section 19 of the Act which is struck out by section 4 of the Bill provided for a set-off of taxes with respect to a building and a business tax with respect to a business carried on in the same building.

Section 5 of the Bill amends section 20 of the Act by increasing the discount on taxes for prompt payment of taxes from five to six per cent and changing the date of payment which entitles a person to the discount from the tenth of December to the tenth of November.

The amendment to section 21 made by section 6 of the Bill is necessitated by the foregoing change.

The amendments to sections 43, 44 and 45 made by sections 7, 8 and 9 of the Bill arise out of the transfer of the administration of indigent relief from the Minister of Municipal Affairs to the Minister of Public Welfare.

> W. S. GRAY, Legislative Counsel.

(This note does not form any part of the Bill but is offered in explanation of its provisions.)

## BILL

### No. 47 of 1945.

An Act to amend The Improvement Districts Act.

(Assented to , 1945.)

**H**<sup>IS</sup> MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Alberta, enacts as follows:

**1.** The Improvement Districts Act, being chapter 152 of the Revised Statutes of Alberta, 1942, is hereby amended as to section 2,—

- (a) by striking out paragraph (c) thereof and by substituting therefor the following:
  - "(c) 'Conditional owner' means any person being the purchaser, lessee, licensee or permittee from the Dominion of Canada or the Province of land or other property if such land or property is not exempt from assessment or taxation by reason of the provisions of *The* Assessment Act;";
- (b) by striking out paragraph (n) thereof and by substituting therefor the following:
  - "(n) 'Minister' except in sections 43 and 44 means the Minister of Municipal Affairs;".

2. The said Act is further amended as to section 4 by adding immediately at the end thereof the following new paragraph:

"(d) alter the name or number of any improvement district."

**3.** The said Act is further amended as to section 14 by striking out the same.

4. The said Act is further amended as to section 19 by striking out the same.

- 5. The said Act is further amended as to section 20,-
  - (a) by striking out the word "five", where the same occurs in subsection (1) thereof, and by substituting therefor the word "six";
  - (b) by striking out the word "December", where the same occurs in subsection (1) thereof, and by substituting therefor the word "November";

(c) by striking out the word "December", where the same occurs in subsection (2) thereof, and by substituting therefor the word "November".

6. The said Act is further amended as to section 21 by striking out the words "five per cent", wherever the same occur in subsection (1) thereof, and by substituting therefor the words "six per cent".

- 7. The said Act is further amended as to section 43,-
  - (a) by striking out the word "Minister", where the same occurs in subsection (1) thereof, and by substituting therefor the words "Minister of Public" Welfare";
  - (b) by striking out the word "Minister", where the same occurs in subsection (2) thereof and by substituting therefor the words "Minister of Public Welfare";
  - (c) by striking out paragraph (c) of subsection (3) thereof and by substituting therefor the following:
    - "(c) 'Local authority' means the council of any city, town, village or municipal district, and with respect to any improvement district means the Minister of Public Welfare, and with respect to any special area means the Minister of Lands and Mines;";
  - (d) by striking out the words "For the purpose of this section, the expression 'local authority' includes an improvement district" where the same occur at the end of Rule 4 of subsection (4) thereof;
  - (e) by striking out the words "improvement district", where the same occur in lines three and four of subsection (7) thereof, and by substituting therefor the words "Minister of Public Welfare";
  - (f) by striking out the word "Minister", wherever the same occurs in subsection (8) thereof, and by substituting therefor the words "Minister of Public Welfare";
  - (g) by striking out the word "Minister", where the same occurs in subsection (9) thereof, and by substituting therefor the words "Minister of Public Welfare";
  - (h) by striking out the word "Minister", where the same occurs in subsection (10) thereof, and by substituting therefor the words "Minister of Public Welfare".
- 8. The said Act is further amended as to section 44,—
  - (a) by striking out the first two lines thereof, and by substituting therefor the following: "The value of any assistance given by the Minister of Public Welfare to any person who is a resident of an improvement district";

- (b) by striking out the words "improvement district", where the same occur in the sixth and seventh lines thereof, and by substituting therefor the words "Minister of Public Welfare";
- (c) by striking out the words "improvement district", where the same occur in the ninth line thereof, and by substituting therefor the words "Minister of Public Welfare".

**9.** The said Act is further amended as to section 45 by striking out the same and by substituting therefor the following:

"45. Whenever the Minister of Public Welfare supplies any aid to sick persons or indigents under the provisions of this Act, or pays any account to the authorities of any hospital or otherwise, the Minister of Public Welfare shall defray the cost thereof and shall recover such cost from the Minister of Municipal Affairs out of the district fund of the improvement district concerned."

**10.** This Act shall come into force on the day upon which it is assented to, except section 4 which shall come into force on the first day of January, 1946.

FIRST SESSION

## TENTH LEGISLATURE

9 GEORGE VI

1945

# BILL

An Act to amend The Improvement Districts Act.

Received and read the

First time

Second time

Third time

HON. MR. GERHART.

EDMONTON: A. Shnitka, King's Printer 1945