

Bill No. 19 of 1947.

A BILL TO AMEND THE TAX RECOVERY ACT

NOTE.

The amendment made to section 3 of the Act by section 1 of the Bill is a correction of an error.

Section 2 of the Bill strikes out section 9 of the Act and substitutes a new section 9. This section deals with the public sale of land by a municipality for arrears of taxes. The present subsection (1) does not place any limitation on the time of the public sale, while the new subsection (1) says that the sale shall be within three years from the first day of April of the year in which the tax notification is registered, on a date to be fixed by the municipality or the Minister in improvement districts, while subsection (2) provides that no sale shall take place until after the expiry of one year from the same date. Subject to the foregoing limitations, the Minister may fix a date before which a parcel may not be sold, (Subsection (3)). Subsections (4) and (5) in the Bill are the same as those subsections now in the Act. Subsection (6) is new and provides for cases where the three-year period mentioned in Subsection (1) has already expired.

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. 19 of 1947.

An Act to amend The Tax Recovery Act.

(Assented to _____, 1947).

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Alberta, enacts as follows:

1. *The Tax Recovery Act*, being chapter 161 of the Revised Statutes of Alberta, 1942, is hereby amended as to section 3 by striking out the words "treasurer of", where the same occur in subsection (3) thereof, and by substituting therefor the words "reporting authority by the treasurer".

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

"9.—(1) Every parcel with respect to which there is a subsisting tax recovery notification shall be offered for sale by public auction before the expiry of three years from the first day of April of the year in which the tax notification was registered, and such public auction shall be held upon a date to be fixed by the municipality or the Minister, as the case may be.

"(2) No parcel shall be offered for sale until after the expiry of one year from the first day of April of the year in which the notification was registered.

"(3) The Minister may by order from time to time prescribe either in respect of all municipalities or in respect of any one class of municipalities or in respect of any municipality specified in any order, a date subject to the limitations contained in subsections (1) and (2) before which no such parcel as aforesaid shall be offered for sale.

"(4) In this Act the expression 'the date of the sale' or any similar expression shall invariably mean the date upon which the sale by public auction is actually held.

"(5) Every parcel offered for sale by any city or town upon which some person is residing or of which some person is in actual occupation and every parcel offered for sale by any municipality other than a city or town shall be so offered upon the express condition that no sale effected thereof shall have any force or effect unless and until the same has been approved in writing by the Minister.

"(6) In any case where the period of three years mentioned in subsection (1) has expired with respect to any parcel of land before the coming into force of this amended

section, and it has not been offered for sale at public auction, it shall be offered for sale at public auction within one year from the coming into force of this amended section."

3. This Act shall come into force on the day upon which it is assented to.

No. 19

FOURTH SESSION
TENTH LEGISLATURE

11 GEORGE VI

1947

BILL

An Act to amend The Tax
Recovery Act.

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. GERHART.

EDMONTON:
A. Shnitka, King's Printer
1947