

Bill No. 36 of 1947.

**A BILL TO AMEND THE IMPROVEMENT DISTRICTS
ACT**

NOTE.

This Bill amends and consolidates *The Improvement Districts Act*, being chapter 152 of the Revised Statutes of Alberta, 1942. The amendments made since 1942 have been incorporated in the Bill and some further changes made. Only the more important of these are referred to in this note.

A new definition of "owner" is found in paragraph (o) of section 2 to include persons in legal possession of personal property, while a definition of "personal property" is included in paragraph (q) of the same section.

Section 12 of the Bill dealing with the minimum tax for school purposes replaces section 13 of the Act now in force and introduces some changes. Subsection (1) provides that a minimum tax of four dollars for school purposes shall be paid by residents of a school district on the assessment roll. Subsection (2) provides a tax of the same amount for persons not on the roll who have resided in a school district for sixty days (now one month) and are gainfully employed. Subsection (3) provides that a person not assessed need only pay this tax once but that privilege is not given to assessed persons who may have paid the minimum tax and moved to another school district where they are not assessed. Subsection (4) deals with special cases where a person has built a house, etc., on land belonging to another. In such cases the improvements are assessed to the owner of land and the occupant is not assessed and ordinarily would be liable to the tax payable under subsection (2). The new subsection (4) provides that where the occupant has reimbursed the owner of the land for the school taxes paid by him on the improvement he will not be liable to the tax imposed by subsection (2) if the payment amounts to four dollars. If it amounts to less the occupant is required to pay the improvement district the difference between the amount paid and four dollars.

Section 23 is new. Subsection (1) provides for the issue of a tax certificate and fixes a fee of twenty-five cents for same. Subsection (2) authorizes a fee of ten cents for a tax statement, all such fees to go into the general revenue of the improvement district.

Section 29 is new and makes taxes a first charge on moneys payable by an insurance company with respect to improvements or personal property on the parcel which have been

destroyed by fire. The rights of a mortgagee of the land who has placed the insurance are protected, and subsections (2), (3) and (4) prescribe the procedure to be followed by the insurance company and by the Deputy Minister. Similar provisions have been in *The Town and Village Act* for some years.

Section 42 is also new and its purpose is to give the Minister authority, which the present Act does not give him, to make provision for certain services to hamlets, and provides for the proper allocation of the expense. Subsection (1) is similar to a provision in *The Municipal District Act*. Subsection (2) deals with the problem of street lighting and subsection (3) with scavenging. Additional levies are provided in each case upon the persons to be benefited by the services.

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

BILL

No. 36 of 1947.

An Act respecting Improvement Districts.

(Assented to , 1947.)

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

SHORT TITLE.

1. This Act may be cited as "*The Improvement Districts Act, 1947.*"

INTERPRETATION.

2. In this Act, unless the context otherwise requires,—

- (a) "Assessor" means any person appointed by the Minister to perform the or any of the duties of an assessor prescribed by this Act;
- (b) "Clerk" means any person in the employ of the Department;
- (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*;
- (d) "Department" means the Department of Municipal Affairs;
- (e) "Deputy Minister" means the Deputy Minister of Municipal Affairs;
- (f) "Director of Assessments" means the Director of Assessments appointed pursuant to *The Alberta Municipal Assessment Commission Act*;
- (g) "District" means an improvement district, existing as such at the date of the passing of this Act or constituted under the provisions of this Act;
- (h) "Farm purposes" and "farming purposes" each, in addition to the ordinary meaning thereof, includes fur-farming;
- (i) "Hamlet" means,—
 - (i) any area of land subdivided into lots and blocks as a townsite, a plan of which is registered in a land titles office;

- (ii) any area of land as defined by clauses (i) and (ii) of paragraph (p) on which are erected improvements used for purposes other than farming purposes;
- (iii) any area declared by an order of the Minister to be a hamlet;
- (j) "Improvement district" means any improvement district heretofore or hereafter formed or constituted;
- (k) "Improvements" and "buildings and improvements" each means,—
 - (i) all buildings or any part of any building and all structures and fixtures erected upon, in, over, under or affixed to the parcel of land assessed;
 - (ii) the part of the cost of any irrigation or drainage project properly attributable to the parcel assessed, whether there has or has not been any immediate or direct expenditure of labour or capital upon the parcel;
- (l) "Land" means lands, tenements and hereditaments and any estate or interest therein, and shall, but not so as to restrict the generality of the foregoing words, include growing timber;
- (m) "Mineral" includes coal, but does not include natural gas, petroleum, gasolene or any oil of a mineral nature;
- (n) "Minister" unless otherwise stated means the Minister of Municipal Affairs;
- (o) "Owner" means in the case of land, any person who is registered under *The Land Titles Act* as the owner of land, or, used with reference to property other than land, any person who is in legal possession thereof;
- (p) "Parcel" means,—
 - (i) any lot or any part thereof in any area of land, a plan of subdivision of which has been registered in a land titles office;
 - (ii) where there is no such plan of subdivision, a quarter section of land according to the system of surveys under *The Dominion Land Surveys Act* or any other area the description of which has been approved by the proper land titles office;
 - (iii) all the land included in any one grazing or timber lease license or permit from the Dominion of Canada or the Province, or forming a part of a railway, irrigation or drainage right-of-way;
- (q) "Personal property" means all goods and chattels;
- (r) "Purchaser" means any person who has purchased or otherwise acquired land within the district,

whether he has purchased or otherwise acquired the land direct from the owner thereof or from another purchaser, and has not become the owner thereof.

ORGANIZATION.

3. The Lieutenant Governor in Council may by order, notice of which shall be published in *The Alberta Gazette*, constitute as an improvement district any portion of the Province not already contained in a city, town, village, municipal district or improvement district; and may designate such improvement district by a distinctive name or number.

4. The Minister may at any time by order, notice of which shall be published in *The Alberta Gazette*,—

- (a) direct that any improvement district shall cease to be such; or
- (b) alter the boundaries of any improvement district by way of addition thereto or subtraction therefrom; or
- (c) amalgamate any two or more districts; or
- (d) alter the name or number of any improvement district.

IMPLIED PROVISIONS.

5. Where in this Act a date is fixed on or by which a certain thing is to be done or proceedings had or taken, and it appears that such date was fixed having regard to an earlier date on or by which a certain thing is to be done or proceedings had or taken, then notwithstanding anything herein contained, if delay be occasioned or an extension of time allowed in respect of the earlier date, a like delay or extension of time shall be allowed in respect of the later date.

6.—(1) If anything to be done within a number of days or at a time fixed by or under this Act cannot be or is not so done, the Minister may by order from time to time appoint a further or other time for doing it, whether the time at or within which it ought to have been done has or has not arrived or expired, as the case may be.

(2) Anything done at or within the time specified in the order shall be as valid as if it had been done at or within the time fixed by or under this Act.

7. Where in this Act, a certain day is fixed on which or by which certain things are to be done or proceedings had or taken and the day so fixed is a Sunday or other holiday, those things or proceedings shall be done, had or taken on the next day following the fixed day which is not a Sunday or holiday.

IMPOSITION OF TAXES.

8.—(1) Before the first day of June in each year every Department, other than the Department of Municipal Affairs, charged with the duty of expending any part of the improvement district taxes shall send to the Minister a statement with reference to each improvement district of the amount required to be expended by it therein, during the current year.

(2) Before the first day of July in each year, the Minister shall with respect to each improvement district estimate the total amount required to be expended within each such district during the current year pursuant to subsection (1) and to the provisions of any other Act, and shall cause to be levied to meet the expenditure a tax at such rate on the dollar of the assessed value of all land, personal property and businesses liable to assessment as he deems sufficient to produce the amount of the estimate; due allowance being made for the amount of taxes which may reasonably be expected to remain unpaid.

9.—(1) Any tax which the Minister is required to levy pursuant to *The Municipal Hospitals Act* or *The School Act* or *The School Taxation Act* shall be levied upon all the property liable to assessment under *The Assessment Act* in an improvement district or part of an improvement district included in the municipal hospital district or school division or school district, as the case may be, for whose benefit the tax is levied.

(2) The Minister may from time to time borrow on the security of the taxes levied by him pursuant to *The Municipal Hospitals Act* any sum or sums required for the purpose of paying any sum due to the board of any municipal hospital district pursuant to the last mentioned Act.

(3) The Minister may from time to time borrow on the security of the taxes levied by him for school purposes, pursuant to *The School Act* or *The School Taxation Act*, any sum or sums required for the purpose of paying any sum payable by him to the board of a school division or school district.

10.—(1) On or before the first day of November in each year the Deputy Minister shall cause to be entered in the assessment and tax roll of each improvement district for the year a statement of all taxes against each parcel and against the personal property assessed upon the roll, and the statement shall show,—

- (a) the several rates of taxation for the current year;
- (b) the total taxes due for the current year on each parcel of land or other property;
- (c) the total arrears of taxes due on each parcel of land or other property.

(2) On or before the first day of November in each year the Deputy Minister shall cause to be entered in the assessment and tax roll of each improvement district a statement of the business taxes payable by each person assessed upon the roll in respect of a taxable business, trade or profession, and such statement shall show,—

- (a) the several rates of business taxation (municipal or school, or both) for the current year;
- (b) the total business tax due for the current year in respect of each taxable business, trade or profession;
- (c) the total arrears of business tax due in respect of each taxable business, trade or profession.

(3) The business tax section of the roll shall be distinct and separate from the amalgamated tax section.

11. Every person who is the owner, purchaser or conditional owner of any assessed land or any assessed personal property or any assessed business, shall pay taxes upon the assessed value thereof at the rates lawfully imposed thereon, irrespective of the nature of his interest in such land or personal property or business.

MINIMUM TAXES.

12.—(1) The Minister may by order fix a minimum tax of four dollars for school purposes to be paid by any resident of any requisitioning school district situated within an improvement district assessed upon the assessment and tax roll.

(2) The Minister may by order impose upon every resident of any school district situated within an improvement district of the full age of twenty-one years who has resided in the school district for a period of sixty days or more during any calendar year, and is gainfully employed, and has not been assessed on the roll, an annual tax of four dollars for school purposes, whether he has resided in the school district before the date of the completion of the roll or not; but in the case of the collection of the tax the name of the resident so paying shall be added to the roll for that calendar year.

(3) Where any person has in any year paid a tax of the nature of that provided in subsection (2) for school purposes of at least four dollars to any city, town, village, municipal district, improvement district, school district or special area, and such person was not assessed upon the assessment roll of such city, town, village, municipal district, improvement district, school district or special area for that year, he shall not be liable in that year to the tax imposed by subsection (2).

(4) In any year any person who is the owner and occupant of improvements situate on land of which he is not the owner shall not be liable to the tax imposed by subsection (2) if in that year he has paid, and produces evidence of such payment to the Department, to the assessed owner of the land an

amount equivalent to the school taxes levied against the owner of the land with respect to such improvements or the sum of four dollars, whichever is the greater.

Provided that if the amount paid to the assessed owner is less than four dollars the owner of the improvements shall be liable to pay to the Minister the amount by which the amount paid to the assessed owner is less than four dollars.

13.—(1) Any person liable to pay any tax pursuant to section 12 and who has not been assessed on the roll, shall pay it to the Minister or to such person as may be appointed by the Minister to collect it within three days after demand is made therefor, but in case of neglect or refusal to pay, levy may be made by distress and sale of goods and chattels of the person in default as provided in this Act.

(2) Every employer shall furnish from month to month upon request of the Minister or his duly authorized representative, the names of all persons in his employment, and the Minister by notice in writing, may require the employer or employers to deduct from the next payment made to any employee who is named in the notice and has not paid any tax for the payment of which the employee is liable under the said section 12, the amount of the tax, and to forward it to the Minister immediately after making the deduction hereinbefore directed.

(3) Any employer who fails to furnish the information requested or to make the deduction hereinbefore directed to be made and to forward the amount of the deduction as hereinbefore directed, shall be guilty of an offence and liable upon summary conviction to a fine not exceeding fifty dollars, and all sums paid or recovered in respect of any fine so imposed shall form part of the General Revenue Fund of the Province.

14. In the event of the improvement district tax for municipal purposes payable on any parcel being less than twenty-five cents, the tax to be entered on the roll as payable for such purposes shall be twenty-five cents.

TAX NOTICES.

15.—(1) The Deputy Minister shall cause to be mailed to each person whose name appears on the assessment roll and to the address shown therein, notice of the amount of taxes due by such person, in respect of the property and business for which he is assessed; and the entry of the date of mailing each notice followed by the initials or symbol representing the initials of the clerk making the same on the roll, shall be *prima facie* evidence of the mailing of the notice on the date entered without proof of the appointment or signature of the clerk, and the absence of any entry of the date and initials or symbol representing the initials, shall be *prima facie* evidence that the person's address is unknown.

(2) Every notice shall show the property or business assessed, the assessed value, the several rates of taxation for the current year, the total taxes levied for the current year, the arrears of taxes and the total taxes due, and shall be in the prescribed form.

(3) Notwithstanding the provisions of subsections (1) and (2), no tax notice need be sent to any purchaser unless the notice, provided for by section 27 of *The Assessment Act*, requesting that notices of assessment and taxation should be sent to him, has been duly received by the Deputy Minister.

(4) No tax notice shall be considered irregular, incomplete, or otherwise invalid, nor shall any exemption from taxation be conferred by reason of any error, omission or misdescription in any tax notice, or by reason of the non-receipt of such notice by the person to whom it was addressed.

16. All taxes levied under the provisions of this Act, except as otherwise provided for, shall be deemed to be due on the first day of January in the year in which they are imposed and shall be payable at the office of the Department.

17. In the event of the same person becoming liable for a tax upon improvements in respect of a building, and for a business tax in respect of a business carried on in that building, he shall be liable to pay the business tax to the extent only that it is greater than the amount of the tax upon the improvements.

DISCOUNTS AND PENALTIES.

18.—(1) There shall be allowed by way of discount six per cent upon all payments made on or before the fifteenth day of November on account of taxes which became due and payable in the year in which the payment is made.

(2) If any taxes remain unpaid after the fifteenth day of November of the year in which they become due and payable, they shall be payable without discount at any time after the last mentioned date and before the first day of April next thereafter ensuing.

(3) If, after the thirty-first day of March in any year, any taxes which became due and payable in the preceding year remain unpaid, there shall be added thereto by way of a penalty six per cent or such lesser rate as the Minister may prescribe, on the first day of April in that year and in each succeeding year so long as the taxes remain unpaid, and every amount so added shall form a part of the taxes which are created a special lien upon the land under the provisions of this Act.

(4) Nothing in this section contained shall be construed to extend the time for payment of the taxes nor in any way to impair the right of distress or any other remedy provided by this Act for the collection of the taxes.

(5) For the purposes of this section "taxes" includes any costs lawfully incurred in any proceedings taken for the purpose of enforcing payment thereof pursuant to this Act or any other Act which has for its object the recovery of taxes.

(6) No discount shall be allowable under this section on any payment in respect of any tax unless the amount payable on account of the tax for the current year has been paid in full.

19.—(1) The Minister may by order provide that a discount of more than six per cent but not exceeding ten per cent shall be allowed on all payments made on or before the thirty-first day of May on taxes which became due and payable in the year in which the payment is made, and that a discount of more than six per cent but not exceeding seven per cent shall be allowed on all payments made after the thirty-first day of May and before the thirty-first day of August on taxes which became due and payable in the year in which the payment is made.

(2) No discount shall be allowable under this section on any payment in respect of any tax unless the amount payable on account of such tax in the current year has been paid in full.

20. The Minister, in his discretion, may by order provide for the remission of a portion of the taxes paid or to be paid by any person or persons in any case where in outlying districts few public services are provided, or where for any other reason the Minister deems it inequitable that the full amount of the taxes be levied or paid.

RECEIPT.

21. The Deputy Minister upon receiving any taxes, shall cause to be issued an official receipt therefor upon a form that may from time to time be supplied or approved of by the Minister, and shall cause the number of the receipt to be entered upon the assessment and tax roll opposite the property or business in respect of which the taxes are paid.

APPLICATION OF PAYMENTS.

22.—(1) The Deputy Minister upon receiving payment of any taxes shall, upon the written request of any person who pays only a portion of the taxes due by him, cause such person to be credited in the assessment and tax roll as having paid such taxes as he may select, provided that if arrears of taxes are due by him on any property or business so selected

in respect of which payment is made, the taxes received shall first be applied in payment of the arrears against the property or business.

(2) In case any person pays a portion only of the taxes due by him, and he does not as provided in subsection (1) signify the manner in which the taxes are to be applied, the payments so made shall first be applied in payment of any arrears due by him and the remainder, if any, shall be applied in payment of taxes levied for the current year as the Deputy Minister may direct.

TAX CERTIFICATES, ETC.

23.—(1) The Deputy Minister shall, if requested, make a search in the assessment and tax roll in respect of any assessable parcel of land and shall, upon receipt of a fee of twenty-five cents, give a certificate under his hand, showing whether or not all taxes in respect of the parcel have been paid, and if not, the amount of current taxes and arrears payable against the parcel.

(2) The Deputy Minister may, if requested, upon receipt of a fee of ten cents, give to any person a statement of taxes owing on any parcel of land.

(3) Every such fee for a tax certificate or a tax statement shall form part of the general revenue of the improvement district.

COLLECTION OF TAXES.

24.—(1) The taxes due in respect of any land, timber berth, mineral, personal property or business, together with costs may be recovered with interest as a debt due to the Crown from any person who was the owner, conditional owner or purchaser thereof at the time of its assessment or subsequently became the owner, conditional owner or purchaser of the whole or any part thereof, saving his recourse against any other person and all taxes due in respect of any land, timber berth, mineral or business, shall be a special lien on the land, timber berth, mineral or stock in trade of the business, if not exempt from taxation by the Province, in priority to every claim, lien or incumbrance, except of the Crown, and the said lien and its priority shall not be lost or impaired by any neglect, omission or error.

(2) The production of a copy of so much of the assessment and tax roll as relates to the taxes payable by any person, purporting to be certified as a true copy by the Deputy Minister, shall be *prima facie* evidence of the debt.

(3) For the purpose of this section all taxes shall be deemed to be due on the day on which the tax notice respecting the same was mailed as shown by the assessment and tax roll, and where the address of any owner, conditional owner or purchaser is unknown, a tax notice shall be deemed

to have been mailed upon the date upon which a tax notice was first mailed to any owner, conditional owner or purchaser.

25.—(1) Notwithstanding anything contained in any statutes or in the common law, all arrears of taxes outstanding on the eighth day of April, 1941, in respect of land in any improvement district shall be a special lien or charge upon all crops grown or to be grown on the said land until the taxes are paid, and such lien or charge shall have priority over all other claims, liens, privileges or incumbrances on such crops except as set out in *The Crop Liens Priorities Act*.

(2) Notwithstanding anything contained in any statute or in the common law, the taxes levied in any year upon or in respect of land in an improvement district shall be a special lien or charge upon all crops grown on the land in the year in which the taxes are levied and upon all crops grown on the land in every year thereafter, until the said taxes are paid, and such lien or charge shall have priority over all other claims, liens, privileges or incumbrances on such crops except as set out in *The Crop Liens Priorities Act*.

(3) No person or corporation other than a country elevator as defined in *The Canada Grain Act* or the holder of a lien which, pursuant to the provisions of *The Crop Liens Priorities Act*, is prior to the lien created by this section, shall receive or accept any or any part or share of any crop grown on land in any improvement district or any part of the proceeds of the sale of any such crop, until all taxes owing in respect of such land have been paid.

(4) Any person or corporation other than a country elevator who takes, receives or accepts any or any part or share of any crop or any part of the proceeds of any such crop other than as permitted by this section, shall be liable to the improvement district for the payment of the taxes owing in respect of the land on which the crop was grown to the extent of the part or share of the crop or of the proceeds of the crop so taken, received or accepted.

(5) The taxes due in respect of any land from any person by reason of his taking, receiving or accepting any or any part or share of any crop or any part of the proceeds of any such crop other than in accordance with the priorities established by *The Crop Liens Priorities Act* may be recovered with interest and costs as a debt due to the Crown from such person.

(6) The provisions of subsections (3) and (4) in so far as they refer to the proceeds of the sale of a crop shall not apply to any person, firm or corporation who receives or accepts from a farmer proceeds of his crop in payment of or on account of the price of goods purchased or of advances first made in the same calendar year as that in which the proceeds are received, nor shall they apply to deposits made in a treasury branch of the Province of Alberta constituted under the provisions of *The Treasury Branches Act* or to a treasury branch agent authorized to receive deposits or

deposits made in a chartered bank incorporated under the provisions of *The Bank Act (Canada)* to the extent that such deposits are not applied on advances first made or indebtedness first incurred prior to the first day of January of the year in which the deposits are made.

26.—(1) "Judge" for the purposes of this section means either a judge of the Supreme Court or a judge of the District Court.

(2) Where any farmer has sold or otherwise disposed of his crop or any part or share of the crop which was grown on land on which taxes are owing to the improvement district and the Deputy Minister has not received a satisfactory report from the farmer as to the disposition of his crop or any part or share of the crop, the Deputy Minister or his duly authorized representative shall be entitled to apply to a judge or a police magistrate for an order or direction that the farmer appear before a judge, police magistrate, justice of the peace, notary public, or commissioner for oaths for examination under oath touching the disposition of any part or share of the crop or any part of the proceeds thereof.

(3) The judge or police magistrate may order the examination of any farmer pursuant to such application, and the Deputy Minister or his duly authorized representative shall be entitled to examine the farmer and may procure an appointment for the examination from the judge, police magistrate, justice of the peace, notary public or commissioner for oaths before whom the examination is ordered to take place, and the farmer to be examined, upon being served with a copy of the appointment at least four clear days before the date fixed for the examination, shall attend thereon at his own expense and submit to examination.

(4) If the farmer having been duly served with the appointment refuses, neglects or fails to attend at the time and place appointed for his examination and no just excuse is offered for his non-appearance then after proof upon oath that the appointment has been served as aforesaid or that the farmer to whom the appointment is directed has kept out of the way to avoid service, the person before whom the farmer ought to have appeared for examination may issue a warrant under his hand directed to any constable to bring the farmer at a time and place to be therein mentioned, before him in order to be examined and the constable may take the farmer into custody and bring him before the said person for examination.

(5) Any farmer examined orally pursuant to this section may give further evidence or be further examined in explanation of any matter in respect of which he has already been examined.

(6) Unless the judge or the police magistrate otherwise directs, the farmer to be examined shall, if so required by notice, produce at the examination all books, papers and documents relating to the harvesting and disposition of the crop or of the proceeds thereof.

(7) Any farmer who admits upon his examination that he has in his custody or power any book, paper or document relating to the harvesting or disposition of the crop or of the proceeds thereof, shall produce it for inspection by the Deputy Minister or his duly authorized representative upon the order of the judge or police magistrate, or upon the direction of the examiner, within a reasonable time to be fixed by the order or direction.

(8) Any farmer refusing to be sworn or to answer any question properly put to him, or to produce any document relating to the harvesting or disposition of the crop or of the proceeds thereof, shall be liable to attachment upon application by notice of motion to a judge of the Supreme Court, and may be punished as for contempt of court.

(9) Unless taken in shorthand, the depositions on an examination of any farmer as aforesaid, may be taken down in writing by the examiner in the form of a narrative expressed in the first person, and when completed shall be read over to the person examined, and shall be signed by him, and shall be certified by the examiner.

27. Where taxes are due in respect of any land occupied by a tenant, the Deputy Minister may give the tenant notice in writing requiring him to pay to him the rent of the premises as it becomes due from time to time to the amount of the taxes due and unpaid and costs; and the Deputy Minister shall have the same authority as the landlord of the premises would have to collect the rent by distress or otherwise to the amount of the unpaid taxes and costs; but nothing in this section contained shall prevent or impair any other remedy for the recovery of the taxes or any portion thereof from any person liable therefor.

28. Any tenant or purchaser may deduct from his rent or moneys payable under his contract of purchase, any taxes paid by him, which as between him and his landlord or vendor, as the case may be, the latter ought to pay.

29.—(1) All taxes due in respect of any parcel of land in an improvement district and whether or not any proceedings are pending for the recovery thereof under any Act relating to the recovery of taxes, shall be a first charge upon any money payable under any policy of fire insurance in respect of any building or erection thereon, save and except only where the policy has been effected, and is maintained by a mortgagee of the land for his own protection, and all taxes due in respect of any personal property or business in an improvement district shall be a first charge upon any money payable under any policy of fire insurance in respect of such personal property.

(2) The insurer shall within forty-eight hours of receiving notice of loss under any policy of fire insurance, notify

by registered mail the Deputy Minister of Municipal Affairs of the loss of the insured property situated within an improvement district.

(3) The Deputy Minister shall within ten days after the receipt of the notice from the insured, notify the insurer by registered mail of the full amount of the taxes due in respect to the parcel of land, the personal property and the business carried on upon the parcel or any of such taxes.

(4) Whenever any insurer becomes liable for the payment of any money under any policy of fire insurance in respect of any building or erection or personal property in any improvement district the insurer shall, subject to the rights of any mortgagee as provided in subsection (1), pay to the Deputy Minister the full amount of the taxes stated to be due to the improvement district in the notification received by the insurer from the Deputy Minister, or in case the amount which the insurer is liable to pay is insufficient to pay the full amount of the taxes, the insurer shall pay to the Deputy Minister the full amount for which it is liable; and upon any such payment being made, the amount for which the insurer paying the same is liable under the policy shall be reduced by the amount of the payment.

30.—(1) When taxes which are a lien upon the land remain unpaid for one month after the mailing of the tax notice hereinbefore provided for, the Deputy Minister or his agent may levy the same with costs by distress as a landlord may recover rent in arrears upon,—

- (a) the goods and chattels wherever found within the Province belonging to any owner, purchaser or conditional owner of the land (each of whom is hereinafter referred to as "a taxable person") or belonging to any occupier of the land; or
- (b) the interest of any taxable person or any occupier in any goods and chattels found on the land, including his interest in any goods and chattels to the possession of which he is entitled under a contract for purchase or any contract by which he may become the owner thereof upon the performance of any conditions; or
- (c) any goods and chattels on the land where the title to the goods and chattels is claimed in any of the ways following:
 - (i) by virtue of an execution against a taxable person, or an occupier;
 - (ii) by purchase, gift, transfer or assignment from a taxable person or occupier, whether absolute or in trust, or by way of mortgage or otherwise;
 - (iii) by the wife, husband, daughter, son, daughter-in-law, or son-in-law of a taxable person or occupier, or by any other relation of his in case such relation lives on the land as a member of the family.

(iv) by virtue of any assignment or transfer made for the purpose of defeating distress.

(2) Notwithstanding anything hereinbefore contained no distress shall be made upon the goods and chattels of an occupier for any taxes which are a lien upon land if they were not first placed upon the tax roll during the period of his tenancy or occupancy of the land assessed.

(3) The onus of proof that any goods and chattels found upon land are not the property of a taxable person or occupier shall lie upon the person asserting the same.

(4) When taxes which are not a lien on land remain unpaid in the case of a resident of the improvement district for fourteen days, or in the case of a non-resident for one month after the mailing of the tax notice, the Deputy Minister or his agent may levy the same with costs by distress either,—

(a) upon the goods and chattels of the person taxed wherever found within the Province; or

(b) upon the interest of the person taxed in any goods and chattels to the possession of which he is entitled under a contract for purchase or a contract by which he may or is to become the owner thereof upon the performance of any condition; or

(c) upon the goods and chattels in the possession of the person taxed, where title to the same is claimed,—

(i) by virtue of execution against the person taxed;

(ii) by purchase, gift, transfer or assignment from the person taxed, whether absolute or in trust or by way of mortgage or otherwise; or

(iii) by the wife, husband, daughter, son, daughter-in-law, or son-in-law of the person taxed or by any other relation of his in case such relation lives with the person taxed or assists him in his business;

(iv) by virtue of any assignment or transfer made for the purpose of defeating distress.

31. In any case in which a distress warrant has been issued pursuant to section 30, a seizure shall be deemed to have been validly made thereunder if and when the person who is the owner, or who is in possession of any of the goods and chattels liable to seizure under the distress warrant or any other person as his agent, whether or not any seizure has then been made, signs an undertaking or other agreement in writing undertaking or agreeing to hold and keep the goods and chattels described therein as bailee for or on behalf of the Deputy Minister or his agent, and thereupon and thereafter the said goods and chattels shall be deemed to be continuously under seizure until such time as the Deputy Minister or his agent making the levy by notice in writing abandons the seizure or until the goods and chattels have

been sold under distress; and on and after the signing of such undertaking or agreement by the owner or possessor of the goods and chattels, neither the Deputy Minister nor his agent shall be liable for damage in an action for wrongful or illegal seizure or for loss or damage to the said goods and chattels while in the possession of the owner or possessor thereof as bailee aforesaid.

32. Goods and chattels in the hands of a receiver for the general benefit of creditors or of an authorized trustee in bankruptcy or in the hands of a liquidator under a winding-up order shall be liable only for the taxes of the assignor or of the company which is being wound-up and for the taxes charged upon the premises in which the said goods and chattels were at the time of the assignment or winding-up order, or thereafter charged upon the premises while the receiver, trustee or liquidator occupies the premises or while the goods and chattels remain thereon.

33. If at any time after the mailing of the tax notice and before the expiration of the time allowed before levy by distress can be made, the Minister or his agent has reason to believe that any person in whose hands are goods and chattels subject to distress is about to move the goods and chattels out of the improvement district, and if he makes affidavit to that effect before any justice of the peace, the justice may issue a warrant authorizing the person named therein to levy for the taxes, costs and expenses in the manner provided by this Act, although the time for payment thereof may not have expired.

34. The costs chargeable in respect of any distress and levy shall be those payable to bailiffs under *The Seizures Act*.

35. The Deputy Minister or his agent shall by advertisement posted up in at least three public places in the improvement district near to the distrained property, give at least ten days' public notice of the time and place of sale and of the name of the person whose property is to be sold and at the time named in the notice the agent shall sell at public auction the goods and chattels distrained or so much thereof as may be necessary:

Provided that the Deputy Minister may have any grain seized under this Act hauled to the nearest elevator or to any other convenient and suitable place of storage and may dispose of the grain at the current market price.

36. If the property distrained has been sold for more than the amount of the taxes and costs and if no claim to the surplus is made by any other person on the ground that the property sold belonged to him or that he was entitled by lien or other right to the surplus, the said surplus shall be paid to the person in whose possession the property was when the distress was made.

37. If a claim is made by the person for whose taxes the property was distrained and the claim is admitted the surplus shall be paid to the claimant.

38. If the claim is contested the surplus shall be retained by the Department until the respective rights of the parties have been determined by action or otherwise.

39. Where personal property liable to seizure for taxes as hereinbefore provided is under seizure or attachment or has been seized by the sheriff or by a bailiff of any court or is claimed by or is in possession of any assignee for the benefit of creditors or liquidators or of any trustee or authorized trustee in bankruptcy or where such property has been converted into cash and is undistributed, it shall be sufficient for the Deputy Minister to, and he shall, give to the sheriff, bailiff, assignee or liquidator or trustee or authorized trustee in bankruptcy, notice of the amount due for taxes, and in such case the sheriff, bailiff, assignee, or liquidator or trustee or authorized trustee in bankruptcy shall pay the amount of the same after deducting any costs properly incurred in seizing, holding and selling the property, to the Deputy Minister in preference and priority to any other and all other fees, charges, liens or claims whatsoever, except those of the Crown in the right of the Province.

40. The Minister may by order remit taxes due from an insane person.

41. The Minister may by order provide for the compromise of arrears of taxes upon such terms as he may think proper.

42.—(1) The Minister may by order provide for anything to be done in a hamlet situate within an improvement district which a village council could enact by by-law to be done under the provisions of *The Town and Village Act*.

(2) The Minister shall have power with the approval of the Board of Public Utility Commissioners to enter into contracts with any person undertaking to provide street lighting in a hamlet situate in an improvement district and rates may be levied against all property situate within the hamlet to meet the cost of such service in the same manner as taxes, and the amounts so levied shall be in addition to the amounts levied pursuant to section 8.

(3) The Minister may provide by order for the proper scavenging of a hamlet within an improvement district either by entering into a contract for the doing of such work in the manner and at the times provided by the contract or by the employment of a scavenger to do the work on such terms as to rates and otherwise as may be agreed upon.

(4) The amount estimated to be spent in any year under any of the provisions of subsection (3) shall be raised by

a levy on each parcel of land within the hamlet upon which is situate any building, and the amounts so levied shall be in addition to the amounts levied pursuant to section 8.

43.—(1) The taxes collected in each improvement district shall be deposited in a treasury branch or chartered bank or other similar institution to the credit of the Minister, and shall be expended under his direction in meeting the requirements of the district and in paying requisitions made under *The School Act*, *The School Taxation Act*, *The Municipal Hospitals Act* and *The Social Services Tax Act* and in paying over to the departments which have duly submitted estimates to him under the provisions of section 8, the amounts estimated by them, or in the event of a sum sufficient to discharge all the expenditure of the district not being collected, a proper proportionate part of the sum actually collected.

(2) The expenses incident to the assessment and collection of taxes and any other necessary expenses in connection with the administration of affairs in each district shall be a first charge on the funds derived from the improvement taxes of that district.

(3) The details of the expenditure in any district shall be published in the public accounts annually submitted to the Legislative Assembly.

(4) With the consent of the Provincial Treasurer the Minister may invest any moneys to the credit of the Minister in the said treasury branch or bank, as the case may be, which are not required for immediate disbursement in bonds, debentures or other securities of the Province or the Dominion of Canada.

INDIGENTS.

44.—(1) The Minister of Public Welfare shall, subject to the following subsections of this section, make provision for the maintenance or partial maintenance of the indigent residents of every improvement district and for their care and treatment when sick.

(2) The Minister of Public Welfare may in cases of sudden and urgent necessity make similar provision for indigent and indigent sick persons who are temporarily within an improvement district but are not resident therein.

(3) For the purposes of this Act,—

- (a) "Hospital" means a hospital approved by the Minister of Health under the provisions of *The Hospitals Act*;
- (b) "Indigent person" means a person who is actually destitute of means from his own resources of obtaining the food, clothing, shelter, and medical attendance necessary for the immediate wants of himself and his dependants;

(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.

(4) In order to determine whether or not any person is a resident in any area controlled by a local authority for the purposes of this section, the following rules of interpretation shall be applied:

Rule 1. Any person who on the date of the application of such person for food, fuel, clothing, shelter, assistance, medical attention or any of them for placing such person in a hospital has then had his home or resided within the area controlled by a local authority for twelve consecutive months out of the twenty-four consecutive months immediately preceding the making of the application and has not during such period of twelve months received any relief, shall be deemed to be a resident of the area controlled by the local authority within whose boundaries he has so resided.

Rule 2. Any person who at any time during which he is in receipt of food, fuel, clothing, shelter, assistance, medical attention, hospitalization, or any of them from a local authority which is liable for the provision thereof, or at any time within a period of twelve months after he last received any such relief, moves within the area controlled by another local authority, shall be deemed to be a resident of the area controlled by the first mentioned local authority as if he had continued to reside therein until such time as he shall have thereafter become a resident of some other local authority as defined in Rule 1 hereof.

Rule 3. Any person who on the date of the application of such person for food, fuel, clothing, shelter, assistance, medical advice or attention or any of them or for placing such person in a hospital has not resided for twelve consecutive months out of the previous twenty-four consecutive months within the area controlled by a local authority and has not a permanent home elsewhere than in the Province, and has resided or has been a sojourner within the area controlled by a local authority for at least three consecutive months out of the twenty-four months immediately preceding the date of such application and has not during such period of three months received relief, shall be deemed to be a resident of the area controlled by the local authority within whose boundaries he has last so resided.

Rule 4. Any person who receives any relief from a local authority for the provision of which relief that local authority is liable, shall be deemed to be a resident of the area controlled by that local authority until such time as he shall have had his home or resided within the boundaries of another local authority for twelve consecutive months out of the twenty-four consecutive months immediately preceding the date of the application of such person for food, fuel, clothing, shelter, assistance, medical attention or any of

them or for placing such person in a hospital, without having received any relief during such period of twelve months.

(5) All provisions for the relief of indigent persons shall be made by means of a written order.

(6) When an indigent resident receives medical advice, attention, medicine, or surgical or other treatment given by a medical practitioner or surgeon at a first visit, or during the twenty-four hours following a first visit, the Minister of Public Welfare shall be liable to pay to the medical practitioner or surgeon any proper charges in respect of such first visit, notwithstanding the absence of a written order, if the medical practitioner or surgeon concerned certifies that the case was, or that he was informed the case was, one of sudden and urgent necessity;

Provided, however, that the said Minister shall not be liable for any charges other than for the services rendered during the first twenty-four hours after the medical practitioner or surgeon sees the indigent resident, unless the medical practitioner or surgeon is authorized to continue to treat the said indigent person by a written order from the said Minister.

(7) If any dispute arises as to whether or not any person is an indigent or a resident of any improvement district, the question shall be referred by such person or by the Minister of Public Welfare to a judge of the District Court, who shall proceed to decide the question in a summary manner, and whose decision shall be final and conclusive.

(8) When, under the provisions of this section, the Minister of Public Welfare assists any indigent person or causes to be treated any indigent sick person otherwise than in a hospital, who is not a resident of an improvement district, then the city, town, village or municipal district of which the said person is a resident at the time of such assistance or treatment shall upon demand repay the actual expenses incurred by the Minister of Public Welfare.

(9) The liability of the Minister of Public Welfare for the hospital treatment of indigent sick persons shall be governed by the provisions of *The Hospitals Act*.

(10) In any case in which the Minister of Public Welfare has granted relief under this Act or *The Hospitals Act* to any person resident in an improvement district in respect of whom such improvement district is legally chargeable on account of such relief or allowance, the liability of that improvement district under the said Acts shall continue so long as such relief is either paid or payable and until such time as such person shall have become a resident within the boundaries of an area governed by another local authority.

45. The value of any assistance given by the Minister of Public Welfare to any person who is a resident of an improvement district, whether indigent or not, for food, fuel, clothing, shelter, medical advice or attention, medicine,

surgical treatment, hospitalization, or for any other assistance, together with the amount of all moneys expended by the Minister of Public Welfare for such assistance, shall be a charge on the lands of any person for whose benefit it was given or paid, and shall constitute a debt due to the Minister of Public Welfare from such person for whose benefit it was given or paid, and from any other person who was legally responsible for the maintenance of the person aforesaid for whom it was given or paid, and may be recovered from him or from his estate or from the persons responsible for his maintenance, by action or by distraint upon any of his or their goods found within the Province:

46. 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.

MISCELLANEOUS.

47. The Minister of Public Works shall make such improvements as may from time to time be required in each district or on roads leading directly to or from, and in the interest of the district; and shall yearly submit estimates of the probable expenditure on such improvements in accordance with the provisions of section 8 of this Act.

48. All accounts and contracts for work in improvement districts shall be in duplicate, and shall be audited by the Provincial Auditor and properly certified by him before being paid.

49.—(1) The Minister may make such orders as he may think fit for the adjustment of assets of improvement districts affected by any section under this Act.

(2) The Lieutenant Governor in Council may from time to time by order either reduce the amount of any tax levied pursuant to this Act in any year, or fix the amount of any tax which may be so levied in any year in respect of any property owned by any person who is engaged in any operations having for their object the development of any natural resource, or in respect of any business carried on as part of such operations, upon being satisfied that such operations or the enterprise or undertaking in connection wherewith the operations are carried on is in the course of development and has not then become profitable:

Provided always that the amount of any tax so reduced or the amount of any tax so fixed shall not be less than the sum of twenty-five dollars.

(3) Upon the making of any order pursuant to subsection **(2)** the tax payable in respect of the property or business

mentioned therein by the person and for the year mentioned therein shall be the amount specified therein and shall be in lieu of the tax which would otherwise have been leviable pursuant to the other provisions of this Act.

50.—(1) The Minister may on behalf of an improvement district acquire by gift from the Dominion of Canada or from the Soldier Settlement Board or from any other person any lands situate within the boundaries of that improvement district which are at the time of transfer free from incumbrances other than taxes.

(2) Any land so acquired shall upon its acquisition be assessed and taxes shall be leviable under this Act in respect thereof in the manner provided by subsection (5) of section 22 of *The Tax Recovery Act*, as if the same were a parcel in respect of which a certificate of title is issued to a municipality pursuant to that Act and all the provisions of *The Tax Recovery Act* shall be applicable to the parcel from and after the date of such acquisition.

51. In any case where a municipality which owned or operated a cemetery has been disorganized, or in any case where land within an improvement district has been purchased, leased or otherwise acquired for a cemetery, the Minister may on behalf of the improvement district, acquire and operate such cemetery, and for the purpose of so doing, may make regulations for the laying out and management of the cemetery, and for regulating the construction and repair of fences, buildings and drains, the erection of tombs, monuments and grave stones therein, the execution of conveyances of plots, and all other things necessary or incidental to the operation, care and maintenance thereof.

52. The Minister may on behalf of an improvement district acquire under an order of the Board of Public Utility Commissioners cancelling a plan of subdivision, any lands situate within the boundaries of that improvement district, and may in his discretion sell, lease or otherwise dispose of the lands under such terms and conditions as he may deem advisable.

53. The Lieutenant Governor in Council may from time to time make such regulations not inconsistent with this Act as he deems necessary for the proper carrying out of the purposes thereof.

54. *The Improvement Districts Act*, being chapter 152 of the Revised Statutes of Alberta, 1942, is hereby repealed.

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

No. 36

FOURTH SESSION

TENTH LEGISLATURE

11 GEORGE VI

1947

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
1947