

Bill No. 69 of 1951.

A BILL TO AMEND THE TAX RECOVERY ACT.

NOTE.

This Bill amends *The Tax Recovery Act*, being chapter 161 of the Revised Statutes of Alberta, 1942.

Section 2 is amended. The effect of these amendments is to bring these definitions into line with the same definitions as they appear in *The Assessment Act*, *The Town and Village Act* and *The Municipal District Act*.

Section 20 is amended. The effect of this amendment is to change the name of *The Town Planning Act* to the name now in effect.

Section 25 is amended by adding a new subsection (2a). The effect of this amendment is to give authority to the Minister to direct the payment of the accrued surplus that does not exceed two hundred dollars to the former owner, providing the land is clear of all encumbrances. The situation often arises where land is lost due to tax recovery proceedings and, after the land is sold, a small surplus over and above the tax claim remains. At present, as the statute stands, it is necessary to engage a solicitor to apply to the district court for an order directing payment of the surplus. This results in some expense and frequently the surplus is not in excess of that amount, thus making it impractical for the former owner to apply for it.

Section 26 is amended by adding a new subsection (1a). The effect of this amendment is to authorize municipalities to execute and grant rights-of-entry and easements on tax recovery property for the purpose of power lines, pipe lines, railways and those other purposes mentioned in the section.

Section 38 is repealed. This section provides that *The Tax Recovery Act, 1922*, applies to Calgary, Edmonton and Medicine Hat rather than this Act. This section is repealed effective on the 1st day of January, 1952, when *The City Act* comes into force, as thereafter this Act is applicable to those cities.

This Bill comes into force on the 1st day of July, 1951 excepting for the repeal of section 38.

KENNETH A. MCKENZIE,
Legislative Counsel.

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

BILL

No. 69 of 1951.

An Act to amend The Tax Recovery Act.

(Assented to _____, 1951.)

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.

Section 2
amended

2. Section 2 is amended,—

(a) by striking out clauses (d) and (e) and by substituting the following:

“improvements”

“(d) ‘improvements’ means all buildings or any part of any building and all structures, fixtures and fences erected upon, in, over, under or affixed to the parcel of land;

“land”

“(e) ‘land’ means lands, tenements, hereditaments and any estate or interest, and shall, but not so as to restrict the generality of the foregoing words, include growing timber, minerals and improvements;”;

(b) by striking out clauses (h) and (i) and by substituting the following:

“owner”

“(h) ‘owner’ means any person who is registered under *The Land Titles Act* as the owner of a freehold estate in possession of land;

“parcel”

“(i) ‘parcel’ means,—

“(i) any unsubdivided block or any lot, or any part of such block or lot in any area of land a plan of subdivision of which is registered in the Land Titles Office;

“(ii) in any case where a building has been erected on two or more lots or parts thereof, all such lots;

“(iii) a quarter section of land or such area as surveyed and registered under *The Alberta Surveys Act* or any other area the description of which has been approved by the proper Land Titles Office;

“(iv) the land forming part of any railway, irrigation or drainage right-of-way;”.

3. Section 20, subsection (2) is amended by striking out the words "*The Town Planning Act*" and by substituting the words "*The Town and Rural Planning Act*". Section 20
amended

4. Section 25 is amended by adding immediately after subsection (2) the following new subsection: Section 25
amended

"(2a) Notwithstanding the provisions of subsection (1) respecting payment of surplus moneys out of the tax sale trust account by declaration of a district court judge, in any case,— Where
surplus not
in excess
of \$200.00

"(a) where the surplus is not in excess of two hundred dollars; and

"(b) where the former owner is still alive; and

"(c) where immediately prior to the sale the title to the parcel was clear of all encumbrance other than the tax arrears notification;

the former owner or his agent may apply to the Minister who by order may declare the former owner to be entitled to the surplus and direct payment thereof to him".

5. Section 26 is amended by adding immediately after subsection (1) the following new subsection: Section 26
amended

"(1a) Either before or after final acquisition of a parcel, if an application is made to a municipality,— Easements

"(a) for a right of entry by an operator entitled to apply for a right of entry to remove minerals under *The Right of Entry Arbitration Act*; or

"(b) for a right-of-way for a railway, pipe line, transmission line, pole line, conduit, irrigation or drainage ditch, or other similar purpose, by an applicant who is entitled to expropriate for such purpose under the provisions of any Act;

the municipality may grant a right of entry or right-of-way through the parcel to the same extent as the applicant might be entitled to acquire under *The Right of Entry Arbitration Act* or the Act authorizing the expropriation, as the case may be."

6. Section 38 is repealed. Section 38
repealed

7. This Act shall come into force on the first day of July, 1951, excepting section 6 which section shall come into force on the first day of January, 1952. Coming
into force

No. 69.

FOURTH SESSION
ELEVENTH LEGISLATURE

15 GEORGE VI

1951

BILL

An Act to amend The Tax Recovery
Act.

Received and read the

First time

Second time

Third time

HON. MR. GERHART.
