

Bill No. 39 of 1952.

A BILL TO AMEND THE TAX RECOVERY ACT.

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NOTE.

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

Section 7 is amended by the addition of a new subsection (4) which provides that the notice required to be sent to caveators and mortgagees by section 7 need not be sent either to the Director of Town and Rural Planning where that official is a registered caveator under the provisions of *The Town and Rural Planning Act*, or to incumbrancees of the right-of-way of certain utilities. Under section 7 in its present form, it is necessary to send a registered notice in Form A to all caveators and mortgagees who appear on the register. As the zoning caveats are carried forward on the new certificate of title even where the property is transferred to the taxing authority for non-payment of taxes, the work and expense necessitated by sending notices to the Director of Town and Rural Planning would appear to be unnecessary. Similarly mortgages and incumbrances on the right-of-way of certain utility companies are also carried forward, and as they are not affected by the tax recovery procedure there is no necessity to notify them.

Section 18 is amended by striking out subsection (4) and substituting two new subsections. The effect of the amendment is to simplify the tax sale procedure in cities and towns in the case of lands on which no person is residing. In such cases the council can fix the price, time, manner, terms and conditions of sale by resolution. In the case where some person is residing on the land the present procedure is unchanged as the council is required to proceed by by-law and the by-law has no effect until it is approved by the Minister.

Section 22, subsection (4) is amended. This subsection provides that after a tax sale the purchaser obtains clear title to the property free from all incumbrances other than those mentioned in the subsection. The amendment adds one more incumbrance to the list of those that are not affected by a tax sale. A tax sale does not remove a registered easement. Section 68, subsection (2a) of *The Land Titles Act* provides that where a utility company has a registered right-of-way an instrument purporting to mortgage or incumber that right-of-way may be registered also. Where the easement itself is not removed as a result of the tax sale a mortgage or incumbrance upon that easement should not be removed either and the effect of the amendment is simply to make this clear.

A new section 38 is added immediately after section 37. Tax recovery procedures in the cities of Calgary, Edmonton and Medicine Hat were previously taken under *The Tax Recovery Act, 1922*, as modified or varied by special provisions in the charters of the respective cities. As a result of the enactment of *The City Act* recovery procedure in these cities is now to be conducted in accordance with *The Tax Recovery Act* that is applicable to all other cities and municipalities in the Province. The change from the one procedure to another gives rise to certain procedural difficulties. This new section enables the Minister to make regulations or orders for the purpose of overcoming these difficulties during the transition period.

This Bill comes into force on the 1st day of July, 1952.

J. W. RYAN,  
*Acting Legislative Counsel.*

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

# BILL

No. 39 of 1952.

An Act to amend The Tax Recovery Act.

(Assented to , 1952.)

**H**ER 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.

**2.** Section 7 is amended by adding immediately after subsection (3) the following new subsections: Section 7 amended

“(4) Notwithstanding subsection (1), the Registrar of the Land Titles Office shall not be required to send a notice in Form A,—

“(a) to the Director of Town and Rural Planning in any case where a caveat has been filed under *The Town and Rural Planning Act*; or

“(b) to an assignee, mortgagee, or incumbrancee who has registered an instrument under section 68, subsection (2a) of *The Land Titles Act*.”.

**3.** Section 18 is amended by striking out subsection (4) and by substituting the following: Section 18 amended

“(4) In the case of a parcel upon which no person is residing or which is not in the actual occupation of some person, the council of a city or town, by resolution, may prescribe as to the price, time, manner, terms and conditions of the sale.

“(4a) In the case of a parcel upon which a person is residing or which is in the actual occupation of some person, the council of a city or town, by by-law, may prescribe as to the price, time, manner, terms and conditions of the sale but no such by-law shall have any force or effect until it is approved in writing by the Minister.”.

**4.** Section 22, subsection (4) is amended by adding immediately after the words “registered easements,” the words “and instruments registered pursuant to section 68, subsection (2a) of *The Land Titles Act*,”. Section 22 amended

**5.** The following new section is added immediately after section 37: New section 38

**“38.** (1) With respect to the cities of Calgary, Edmonton and Medicine Hat all proceedings taken or which may Continuation of proceedings

require to be taken under *The Tax Recovery Act, 1922*, or under that Act as modified or varied by any special provisions of the charters of the respective cities, shall be continued or taken, as the case may be, under the provisions of this Act substituted for the provisions of *The Tax Recovery Act, 1922*, and the said charters as far as possible.

Regulations

“(2) The Minister may make regulations or issue orders for the purpose of overcoming the procedural or other difficulties occasioned by the differences between this Act and *The Tax Recovery Act, 1922*, and the charters of the respective cities and all such regulations and orders shall have the same effect as if they had been enacted by this Act.”.

Coming  
into force

**6.** This Act shall come into force on the first day of July, 1952.

No. 39.

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FIFTH SESSION  
ELEVENTH LEGISLATURE

1 Elizabeth II

1952

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**BILL**

An Act to amend The Tax Recovery  
Act.

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Received and read the

First time .....

Second time.....

Third time.....

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HON. MR. GERHART.

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