3rd Session, 13th Legislature, Alberta 5 Elizabeth II, 1957

BILL 45

A Bill to amend The City Act

HON. MR. HOOKE

Explanatory Note

- 2. (a) This clause defined "closed" and is no longer required after the repeal of sections respecting the closing of shops in 1953.
- (b) This term is not now defined and is necessary in order that the level of fair actual value may be that prescribed by the Minister under the proposed section 5a.
- 3. Empowers the Minister to prescribe standards and methods respecting levels of value for assessment purposes so that "fair actual values" can be arrived at uniformly.
- 4. Residence not to be acquired in a city for purposes of assistance under provincial Acts mentioned or for the provision of aid or relief by residence in military area within the city.

BILL

No. 45 of 1957

An Act to amend The City Act

(Assented to

, 1957)

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

- 1. The City Act, being chapter 42 of the Revised Statutes of Alberta, 1955, is hereby amended.
 - 2. Section 2 is amended
 - (a) by striking out clause (d),
 - (b) by adding immediately after clause (f) the following new clause:
 - "(f1) "fair actual value" means fair actual value as determined by the Director of Assessments under The Municipalities Assessment and Equalization Act after consultation with the city assessor and as prescribed by the Minister under section 5a of this Act;".
- 3. The following new section is added immediately after section 5:
- "5a. The Minister may from time to time prescribe standards and methods to obtain an index of value or level of value to be used for assessment purposes in one or more specified cities, and may by rules and regulations not inconsistent with this Act prescribe the procedure to be followed in carrying out any of the provisions of this Act.".
- 4. The following new section is added immediately after section 7:
- "7a. When determining the residence of any person for the purpose of establishing the responsibility of a city,
 - "(a) for the provision of assistance under
 - "(i) The Public Welfare Act,
 - "(ii) The Child Welfare Act,
 - "(iii) The Mothers' Allowance Act,
 - "(iv) The Hospitals Act, or

5. Subsection (1) of section 41 begins: "If, after the election of any person as a member of the council," and ends "the council by resolution shall declare his seat to be vacated and thereupon his seat in the council is forthwith vacated". The new clauses will require the council by resolution to declare vacant a seat of a member thereof who ceases to be a Canadian citizen or who ceases to be assessed as a land owner of property in the city.

6. This amendment would permit the auditor to make spot checks as he thought necessary to satisfy himself that the city business is being transacted as it should be, and would enable him to follow present municipal auditing procedures rather than by the examination of every voucher, receipt, etc. Subsection (1) of section 71 reads:

"71. (1) If no comptroller is appointed pursuant to section 76, the auditor, as often as the council requires during a year, shall examine, audit, and report upon all books and accounts affecting the city or relating to any matter under its control or within its jurisdiction, and after the examination of every account, voucher, receipt and paid debenture, shall stamp thereon in indelible letters the word "audited".

7. The words "last revised", which were added in 1952, cause some confusion in the context and are removed. Section 96, subsection (1), clause (g) reads:

"98. (1) No person is qualified to be elected mayor or a member of the council of a city unless

"(g) his name appears upon the last revised assessment roll of the city as the owner or purchaser of land, or of an interest in land that is not exempted from taxation."

8. This amendment will enable a member of the council to accept a position under *The Civil Defence and Disaster Act* without endangering his seat on the council.

- "(v) The Hospitalization and Treatment Services
 Act,
 - "or
- "(b) for the granting of material aid or relief under this Act to an indigent person,

residence shall not be deemed to have been acquired in the city by virtue merely of residence within a military area or camp under the jurisdiction of the Department of National Defence (Canada) and within the city.".

- 5. Section 41, subsection (1) is amended
 - (a) by striking out the word "or" where it occurs at the end of clause (e),
 - (b) by adding immediately after clause (f) the following clauses:
 - "(g) he ceases to be a Canadian citizen, or
 - "(h) his name properly ceases to appear for a period of sixty consecutive days upon the assessment roll of the city as an owner or purchaser of land, or of an interest therein, not exempt from taxation,".
- 6. Section 71, subsection (1) is amended by striking out the words "after the examination of every account, voucher, receipt and paid debenture, shall stamp thereon in indelible letters the word "audited" " and by substituting the words "the examination shall be of such a nature that the auditor will be able to certify that the books and accounts are properly kept in accordance with standard municipal accounting practice, after which the auditor shall indicate on every account, voucher, receipt and paid debenture examined, by the use of an indelible stamp, that he has examined the same".
- 7. Section 96, subsection (1), clause (g) is amended by striking out the words "last revised".
 - 8. Section 98, subsection (1) is amended
 - (a) by striking out the word "or" where it occurs at the end of clause (e),
 - (b) by adding at the end of clause (f) the word "or",
 - (c) by adding immediately after clause (f) the following clause:
 - "(g) of his being appointed to a position under The Civil Defence and Disaster Act.".

- 9. (a) The words "last revised assessment roll" cause confusion when used with respect to mayoralty and aldermanic qualifications as the assessment roll is being continually revised and the expression could refer to a revision by the court of revision. The amendment will refer to the assessment roll as of a certain date.
- (b) Form 15 is to be combined with Form 14 by a proposed amendment in this Bill.
- 10. The words "last revised assessment roll" cause the same uncertainty here as is mentioned re clause 9 above, and are removed. Subsection (3), clauses (a) to (c) read:
 - "(3) The list shall contain the following particulars, which when possible, shall be taken from the assessment roll,
 - "(a) the name of every purchaser who is entitled to the possession of land liable to taxation for general municipal purposes, whose name appears upon the last revised assessment roll and who is of the full age of twenty-one years,
 - "(h) the name of every person who is the owner of land liable to taxation for general municipal purposes, and of which there is no purchaser, whose name appears upon the last revised assessment roll, and who is of the full age of twenty-one years,
 - "(c) the name of every person who is liable to a business tax in respect of a business, whose name appears upon the last revised assessment roll, and who is of the full age of twenty-one years, if not entered upon the list pursuant to clause (a) or (b),".
- 11 and 12. The heading should more properly follow section 106 instead of section 109.
- 13. This amendment is to make it clear that the returning officer may take an oath before the deputy returning officer. Subsection (1) of section 121 reads:
 - "121. (1) When an oath, affirmation or declaration is required to be taken or made by a returning officer or deputy returning officer, the same may be made and subscribed before the city cierk, the poli cierk, a justice of the peace, or in the case of a deputy returning officer before the returning officer, as well as before any person authorized to administer an oath."
 - 14. See Note to clause 9. Section 126, clause (c) reads:
 - "126. Every nomination of a candidate for an elective office shall
 "(c) be accompanied by a written statement of the assessor that
 the person nominated is assessed in the last revised assessment
 roll,".
 - 15. Subsections (1) and (2) of section 131 presently read:
 - "131. (1) If a candidate dies after being nominated and before the close of the poll, the returning officer shall fix new days for the nomination of candidates and for polling.
 - "(2) The nomination day fixed by the returning officer shall be the nearest practicable day after six days from the date of the fixing of nomination day."

This amendment will

- (a) provide for an additional case for which new elections are to be held, and
- (b) make the meaning of subsection (2) less obscure.
- 16. Subsection (3), clause (b) reads:
 - "(8) Every ballot paper shall contain
 - "(b) the occupation of each candidate."

As a candidate may be retired or a widow, this amendment will permit the status to be shown.

- 9. Section 99, clause (b) is amended
 - (a) by striking out the words "last revised assessment roll" and by substituting the words "assessment roll as at the twentieth day of September last",
 - (b) by striking out the words and figures "or in Form 15 in the Schedule, as the case may be" and by substituting the words "in the Schedule".
- 10. Section 103, subsection (3) is amended by striking out the words "last revised" where they occur in clauses (a), (b) and (c).

- 11. The heading "Court of Revision" is added immediately before section 107.
- 12. The heading "Court of Revision" where it follows section 109 is struck out.
- 13. Section 121, subsection (1) is amended by adding immediately before the words "as well" the words "or in the case of a returning officer before the deputy returning officer,".
- 14. Section 126, clause (c) is amended by striking out the words "last revised".
 - 15. Section 131 is amended
 - (a) as to subsection (1) by adding immediately after the word "candidate" the words "ceases to be a resident of the city or",
 - (b) by striking out subsection (2) and by substituting the following:
 - "(2) The polling day to be fixed by the returning officer shall be the nearest practicable day after six days from the date of the new nomination day.".
- 16. Section 139, subsection (3) is amended by adding at the end of clause (b) the words "or, if he has no occupation, his status".

17. Forms 14 and 15 are to be combined by this Bill so the reference to Form 15 is here altered.

18. Section 203 reads as follows:

"203. (1) Every printed or other advertisement, handbill, placard, poster, dodger, circular or circular letter having reference to an election or vote upon a by-law shall bear upon its face the name and address of its printer or of its printer and publisher.

"(2) Any person printing, publishing, distributing or posting up, or causing to be printed, published, distributed or posted up, any such document, unless it bears upon its face such name and address, is guilty of an offence and liable on summary conviction to a fine of not less than twenty-five dollars nor more than two hundred dollars."

The name and address of the printer of election advertising material will be allowed to appear anywhere on the material.

19. Subsections (3) and (4) of section 213 read:

"(3) No candidate, agent or other person shall, in the polling place or within fifty yards from the building containing the polling place canvass or solicit votes or make any communication to a voter otherwise than through the deputy returning officer.

"(4) No person shall display in the polling place or distribute or post therein, or within fifty yards from the building containing the polling place, a specimen ballot paper marked for a candidate or any other material purporting to explain to the electors how to vote, or leave or post the same in the voting compartment."

The restriction with regard to distance is removed. Subsection (4) is amended to avoid conflict with other sections requiring certain material to be posted in a polling place.

20. Section 280, subsection (1) as relevant reads:

"280. (1) The council may pass by-laws

"(f) for the purpose of eliminating or mitigating within the city "(i) the mosquito nuisance,

"(ii) insect pests harmful to the growth or development of trees and shrubs or any vegetable or plant life, or

"(iii) blight or disease to trees and shrubs or vegetable or plant life.".

21. Subsection (3) of section 294 presently reads:

"(3) Notwithstanding the provisions of subsection (1), the council shall obtain the approval of the Lieutenant Governor in Council before acquiring any land situate outside the boundaries of the city or any interest in such land."

The approval required is being restricted to acquisition of lands for subdivision for building sites and then only ministerial approval will be required.

22. Subsection (2) of section 318, as relevant, reads at present:

"(2) A city council has no power

"(c) to rent or lease to any person, firm or corporation, any lands, buildings or portion thereof at a rent less than the fair rental value, or".

- 17. Section 160, subsection (2) is amended by striking out the figures "15" and by substituting the figures "14".
- 18. Section 203 is amended by striking out the words "upon its face" where they occur in subsections (1) and (2).

19. Section 213 is amended

- (a) as to subsection (3) by striking out the words "or within fifty yards from the building containing the polling place",
- (b) as to subsection (4)
 - (i) by striking out the words "or within fifty yards from the building containing the polling place,",
 - (ii) by adding immediately after the word "compartment" the words "other than the material that is required to be posted in accordance with the provisions of this Act".
- **20.** Section 280, subsection (1), clause (f) is amended
- (a) by striking out the word "or" where it occurs at the end of subclause (ii),
- (b) by adding at the end of subclause (iii) the word "or",
- (c) by adding immediately after subclause (iii) the following subclause:
 - "(iv) the emission into the atmosphere of opaque or dense dust,".
- 21. Section 294 is amended by striking out subsection (3) and by substituting the following:
- "(3) Notwithstanding the provisions of subsection (1), the council shall obtain the approval of the Minister before acquiring for the purposes of subdivision for building sites any land outside the boundaries of the city.".
- 22. Section 318, subsection (2), clause (c) is amended by adding immediately after the word "value," the words "except where the leasing is to a school, welfare organization, community service club or other organization, if in the opinion of the council the school, welfare organization, service club or organization is carrying out activities beneficial to the city,".

23. Section 330 reads at present:

"330. (1) Where the council deems it expedient to construct under any of the highways of the city a system of storm sewers separate from a combined system of sanitary and storm sewers, the owner of any building, erection or structure situate on land abutting upon any highway where such separate system of storm sewers is constructed, if so required by council, shall connect his building, erection or structure to each of the said systems.

structure to each of the said systems.

"(2) If the owner falls, neglects or refuses to do so within such period of time as may be fixed by the council, the city may enter upon the land and building, erection or structure concerned and make such connection and charge the cost thereof against the land and building concerned in the same manner as taxes and with the same priority as to lien and to payment thereof as in the case of ordinary municipal taxes, except that in the case of any existing building, erection or structure connected with a sewerage system existing at the time of the construction of a separate sewer system the city shall, at its expense, supply the material and perform the work of connecting the building, erection or structure with the separate storm sewer subsequently constructed."

The purpose of the amendment is to permit a city to connect buildings existing and connected with a sewer system when a separate sewerage system is constructed to the storm sewers of the separate system and charge the property concerned.

24. Clause (g) of section 339 presently permits a city council to pass by-laws granting aid to humane societies. The amendment will permit councils to grant aid to the organizations set out in the new clause (g) as well.

- 25. (a) The reference in this subsection to Minister of Public Health is being changed to Minister of Public Welfare.
 - (b) Subsection (6) of Section 341 reads:

"(6) When any dispute arises as to which local authority is responsible for the burial expenses of such deceased indigent person, the dispute shall be referred to the Minister of Municipal Affairs whose decision thereon is final."

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26. Clause (b) of this section is new.

27. This amendment is for the purpose of permitting cities to distinguish between resident and non-resident businesses in fixing fees to be charged for business licences. Section 351, subsection (1) begins: "The power to licence any business or industry or the person carrying on or engaged in it includes the power".

23. Section 330, subsection (2) is amended by striking out the words ", except that in the case of any existing building, erection or structure connected with a sewerage system existing at the time of the construction of a separate sewer system the city shall, at its expense, supply the material and perform the work of connecting the building, erection or structure with the separate storm sewer subsequently constructed".

24. Section 339 is amended

- (a) by striking out the word "and" where it occurs at the end of clause (f),
- (b) by striking out clause (g) and by substituting the following:
 - "(g) granting aid to religious schools, church manses or halls, bible colleges, convents, monasteries, or private schools, and
 - "(h) granting aid to humane societies.".

25. Section 341 is amended

- (a) as to subsection (1) by striking out the word "Health" and by substituting the word "Welfare",
- (b) as to subsection (6) by striking out the words "the Minister of Municipal Affairs" and by substituting the words "a judge of the district court".
- 26. Section 343 is struck out and the following is substituted:
 - "343. Notwithstanding anything contained in this Act,
 - "(a) a council may by by-law provide for the leasing of all or any part of any land that has been dedicated or set apart as a public park, and
 - "(b) a council may by by-law authorize the construction and maintenance of a highway over and across any land that has been dedicated or set apart as a public park,

if the interests of the public will not be materially affected by such leasing or highway.".

27. Section 351, subsection (1) is amended

- (a) by striking out the word "and" where it occurs at the end of clause (e),
- (b) by adding at the end of clause (f) the word "and",
- (c) by adding immediately after clause (f) the following clause:

28. These sections relate in detail to the form of application for hotel licences and require that the application be passed upon by council. The repeal of these sections will enable cities to prescribe their own procedures in this regard under their general power to regulate and license hotels.

29. Subsections (1) and (2) of section 382 read as follows:

"382. (1) Notwithstanding anything contained in this Act, the council by by-law may

"(a) prescribe the hours of any day of the week when the following business premises or any class of such premises, namely, garages, filling stations, service stations, machine shops and implement shops shall be and remain closed for the service of customers, and

"(b) provide that certain designated business premises selected by a system of rotation or otherwise may remain open for the service of customers during the time when all such premises, or the premises of a specified class, are required to be closed.

"(2) The council by by-law may authorize sales in emergencies or in other prescribed conditions during the hours when premises, or the premises of a specified class, are required to be closed for the service of customers under the provisions of this section."

See Note to clause 30.

30. This section will enable council to prescribe what "closed" is to mean in its closing by-law so that the definitions or restrictions on that term in sections 2 and 382 of this Act are unnecessary.

31. There has been difficulty in applying subsection (1) because of the references to "previous year" and "then current year". The amendment proposed will make this provision conform with the proposed amendment to section 466, infra. Subsection (1) of section 464 reads:

"464. (1) The council of any city, by by-law, in any year, may adopt the whole or any part of the assessment roll of the previous year as the assessment for the then current year but no such by-law shall be passed in more than eight consecutive years."

32. There has been difficulty interpreting this section with regard to the year to which the assessment roll applies. The amendment is intended to clarify the point, Section 466 reads:

"466. The assessor of each city shall, not later than the thirty-first day of December in each year, make his assessment of lands, buildings and improvements for the purpose of taxation in the next succeeding year, and shall make up the assessment roll not later than the first day of March of such succeeding year."

- "(g) to vary the amount of the fees to be paid for licences by any class or classes, having regard to any or all of the following considerations,
 - "(i) the nature of the business carried on,
 - "(ii) the length of time during which the business has been established or carried on in the city and whether and to what extent the business is or has been subject to real property and business taxation, or either of them."
- 28. Sections 368, 369, 370 and 371 are repealed.
- 29. Section 382 is amended by striking out the words "for the service of customers" wherever they occur in subsections (1) and (2).

- **30.** The following new section is added immediately after section 382:
- "382a. Where a by-law is passed pursuant to sections 379, 380 or 382 of this Act, the council may in that or another by-law prescribe the manner in which premises are to be kept closed and the circumstances under which premises are to be deemed to be open and not closed.".
- **31.** Section 464 is amended by striking out subsection (1) and by substituting the following:
- "464. (1) The council of a city by by-law may in any year adopt the whole or any part of the assessment roll of the current year as the assessment for taxation purposes for the succeeding year, but no such by-law shall be passed in more than eight consecutive years.".
- 32. Section 466 is amended by adding immediately after the words "such succeeding year" the words "and the assessment roll so made up shall be the assessment roll for that year".

33. Section 468, clauses (a) and (b) read:

"468. In any city when the whole or any part of the assessment of the previous year is adopted under the provisions of section 464,

- f the previous year is adopted under the provisions of section 464,

 "(a) the assessor shall make his assessment by adopting the whole
 or such part of the assessment roll of the previous year as has
 been designated by the council and by assessing, not later than
 the thirty-first day of October, all property that is liable to
 assessment and taxation, and that did not appear upon that
 part of the adopted assessment roll of the previous year, as
 well as all other property liable to assessment and taxation,

 "(h) the assessment hall reassess not later than the thirty-first day
- well as all other property hable to assessment and taxation,

 "(b) the assessor shall re-assess, not later than the thirty-first day
 of October, all assessable property, the value of which has
 been decreased by the destruction of buildings or improvements
 thereon, or from some cause other than fair wear and tear, or
 the value of which has been increased by the erection, completion
 and substantial repair of buildings or improvements thereon, or
 by some other physical cause, and
- "(c) no assessment slip respecting land, buildings and improvements or a special franchise need be sent to any person whose name appears on the assessment roll of the previous year in respect thereof unless the assessment of his land, buildings and improvements, or special franchise, has been changed."

This amendment will make this section conform to sections 464 and 468 as amended.

The reference to October was overlooked when the 1955 amendments were made.

- 34. Under a proposed new Act the Alberta Assessment Commission is being replaced by the Alberta Assessment Appeal Board.
- 35. The Alberta Assessment Commission referred to in this section, is to be replaced by the Alberta Assessment Appeal Board under a proposed new Act. This amendment is made to bring the references in line with the proposed change of name.
 - 36. See Note to clause 35, supra.

- 87. See Note to clause 35, supra.
- 38. See Note to clause 35, supra.
- 39. See Note to clause 35, supra.
- 40. See Note to clause 35, supra.

- 33. Section 468 is amended
 - (a) by striking out the words "assessment of the previous" and by substituting the words "assessment roll of the current".
 - (b) as to clause (a)
 - (i) by striking out the word "previous" and by substituting the word "current",
 - (ii) by striking out the word "October" and by substituting the word "December",
 - (c) as to clause (b) by striking out the word "October" and by substituting the word "December",
 - (d) as to clause (c) by striking out the word "previous" and by substituting the word "current".
- **34.** Section 481, subsection (1) is amended by striking out the word "Commission" and by substituting the words "Appeal Board".
- **35.** Section 514, subsection (2) is amended by striking out the word "Commission" wherever it occurs and by substituting the words "Appeal Board".
 - 36. Section 515 is amended
 - (a) as to subsection (1)
 - (i) by striking out the words "Alberta Assessment Commission" and by substituting the words "Alberta Assessment Appeal Board",
 - (ii) by striking out the words "The Alberta Municipal Assessment Commission Act" and by substituting the words "The Assessment Appeal Board Act",
 - (b) by striking out the word "Commission" wherever it occurs in subsections (1), (2) and (4), and by substituting the words "Appeal Board".
- 37. Section 516 is amended by striking out the word "Commission" wherever it occurs and by substituting the words "Appeal Board".
- **38.** Section 517, subsection (1) is amended by striking out the word "Commission" and by substituting the words "Appeal Board".
- **39.** Section 518 is amended by striking out the word "Commission" wherever it occurs in subsections (2) and (3) and by substituting the words "Appeal Board".
- **40.** Section 519 is amended by striking out the word "Commission" and by substituting the words "Appeal Board".

- 41. See Note to clause 35, supra.
- 42. Section 531 authorizes a city to enter into agreements with the Director under the Veterans' Land Act (Canada) fixing municipal taxes in respect of land under that Act for fifteen years. Subsection (3), which is to be repealed hereby, subjected such an agreement to ministerial approval.
- 43. Under agreements with the Central Mortgage and Housing Corporation providing for the erection of wartime houses the corporation agreed to prepay the local improvement charges in full if any such houses were sold to veterans. When the corporation agrees to sell a house to the veteran they require a down payment plus the total payment for local improvements. This section will give authority to place these charges against the property sold and collect from the purchaser over a period of years in the same manner as other local improvement charges are collected instead of requiring the corporation to prepay them. This collected instead of requiring the corporation to prepay them. This procedure would enable the veteran to purchase a home with a smaller immediate outlay of cash.

- 44. This amendment corrects a typographical error. Subsection (1) of section 541 reads:
 - "541. (1) The council may levy annually a special dust treatment tax charging to all assessed owners of lands fronting or abutting on any street or streets the cost, as estimated by the city engineer, of placing and maintaining a dustless surface or partially dustless surface by means of calcium chloride, petroleum oils or any other substance used as a dust palliative, or such portion of the cost as the council may decide, on a front foot acreage cost basis irrespective of the width of the street, or in any other manner the council deems just, and exempting any property from such tax."
- 45. (a) This amendment will place the lands owned by a municipal district within a city in the same category as lands owned by a school district, which are not limited by acreage, in respect of exemption. Clause (k) of subsection (1) reads:
 - "544. (1) The following property is exempt from taxation:
 - "(k) the buildings owned by a municipal district and used for municipal purposes and the land used in connection therewith and not exceeding one-half acre in extent, except any part of such building occupied as a residence or for any purpose other than a municipal purpose;".
- (b) This new clause would exempt 2/3rds of value of certain cleaning plants.
- (c) This new clause refers to property to be exempt under an Act to be presented at this session.

- **41.** Section 520 is amended by striking out the word "Commission" and by substituting the words "Appeal Board".
- **42.** Section 531 is amended by striking out subsection (3).
- 43. The following new section is added immediately after section 531:
- "531a. Notwithstanding anything contained in this Act, where a council has, before the first day of January, 1957, entered into an agreement with the Wartime Housing Limited, now represented by the Central Mortgage and Housing Corporation, to provide local improvements to lands upon which the said Wartime Housing Limited agreed to build low rental dwelling houses, the council on its own initiative, may by by-law or resolution passed at any general or special meeting by a vote of two-thirds of all the members thereof, charge the cost of any local improvements made or done pursuant to any such agreement against the lands upon which Wartime Housing Limited or Central Mortgage and Housing Corporation has built low rental dwellings, and may provide that the cost of the local improvements be repaid in the same manner as other local improvement charges are repaid pursuant to this Act.".
- **44.** Section 541, subsection (1) is amended by striking out the word "acreage" and by substituting the word "average".
 - 45. Section 544, subsection (1) is amended
 - (a) as to clause (k) by striking out the words "and not exceeding one half acre in extent",
 - (b) by adding immediately after clause (l) the following clause:
 - "(ll) two-thirds of the value determined for assessment purposes of any seed cleaning plant constructed under an agreement authorized by section 10 of The Agricultural Service Board Act;",
 - (c) by adding immediately after clause (t) the following clause:
 - "(u) property exempt from assessment and taxation under The Mobile Homes Licensing Act.",

47. This amendment is for the purpose of making it more clear that the occupant of lands exempt from taxation is subject to the proceedings for the recovery of taxes which may be levied against buildings or businesses situate on lands exempt from taxation. Subsection (1) presently reads:

"559. (1) The taxes and costs due in respect of any land may be recovered with interest as a debt due to the city from any person who was the owner, conditional owner or purchaser of the land 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 are a special lien on the land, if not exempt from taxation, in priority to every claim, privilege, lien or encumbrance of every person except the Crown, and the lien and the priority is not lost or impaired by any neglect, omission or error."

48. This section is in conflict with section 562 (c) (iv), which permits seizure by distress upon goods and chattels in possession of the taxed person when the title is in a person who has consigned them to the taxed person for sale. The amendment will make this section consistent with that section. Section 564 reads:

"564. Notwithstanding anything herein contained, no goods in the possession of any owner, purchaser, conditional owner or tenant for the purpose only of storing or warehousing them or of selling the same upon commission or as agent shall be levied upon or sold for taxes."

- 46. The following new section is added immediately after section 550:
- "550a. (1) In each year the council of a city shall, in such manner, form and detail as the Minister may require, notify every person assessed upon the assessment and tax roll of all payments that it is estimated will be made by the Province in that year to the city, including the amounts, which shall be computed in such manner as the Minister may require, of the estimated payments applicable to any school district, school division, municipal hospital district or health unit, included in whole or in part in the city.
- "(2) In addition to the information mentioned in subsection (1), the Minister may require the inclusion in the notice of such other relevant information pertaining to provincial grants and their effect upon or relation to the taxes levied as he deems advisable.
- "(3) Where any city fails to comply with any requirement of this section, the Provincial Treasurer may upon the recommendation of the Minister withhold any moneys payable to that city, the school district, school division, municipal hospital district or health unit, or all of them, until the city has complied with the requirement.
- "(4) This section is applicable on and after the first day of January, 1958.".
- 47. Section 559 is amended by striking out subsection (1) and by substituting the following:
 - "559. (1) The taxes and costs due
 - "(a) in respect of any land, and
 - "(b) in respect of any building, structure or erection assessed under section 474,

may be recovered with interest as a debt due to the city from any person who was the owner, conditional owner, purchaser or lessee, licensee or permittee thereof at the time of its assessment or subsequently became the owner, conditional owner, purchaser, lessee, licensee or permittee of the whole or any part thereof, saving his recourse against any other person, and are a special lien on the land, if not exempt from taxation, in priority to every claim, privilege, lien or encumbrance of every person except the Crown, and the lien and priority are not lost or impaired by any neglect, omission or error.".

48. Section 564 is amended by striking out the words "or of selling the same upon commission or as agent".

- 49. (h) This amendment is to permit a city to install as a local improvement conduits for wires or pipes under or on private property and thereby charge frontage tax over a period of years.
- (i) This amendment is to make it clearer that the reconstruction of a local improvement cannot be undertaken as a local improvement after the originally estimated lifetime of the improvement. Clauses (h) and (i) of subsection (1) now read:
 - "580. (1) The council may authorize a work of any of the following types to be undertaken as a local improvement:

 - "(h) constructing any conduit for wires or pipes along a roadway, street, lane, alley, square or other public place;
 "(i) reconstructing but not merely repairing and maintaining any local improvements during the originally estimated lifetime thereof;".
- 50. To change reference to Alberta Assessment Commission to Alberta Assessment Appeal Board.
- 51. This amendment is to enable a city to borrow any money necessary to extend, rehabilitate or re-equip or improve asphalt paving plants and engineering equipment as mentioned. Subsection (1) now reads:
 - "646. (1) Where a city has constructed, purchased or acquired a public utility, sewer, sewerage works, paved street, concrete or bituminous walk, public building or other public works, a bridge or fire equipment, the council may pass a by-law for borrowing such further sums as may be necessary to extend, rehabilitate, re-equip or improve the same."
 - 52. See Note to clause 50, supra.
- 53. (a) Form 5 is amended to remove the need for a candidate to give his full name in all cases even where there is not space enough on a ballot paper to print all his names.
- (b) See Note to clause 8.

- **49.** Section 580, subsection (1) is amended by striking out clauses (h) and (i) and by substituting the following:
 - "(h) constructing any conduit for wires or pipes along, over or under a roadway, street, lane, alley, square, or other public place or on or under private property from such roadway, street, lane, alley, square or other public place;
 - "(i) reconstructing any local improvement only after the lapse of the originally estimated lifetime there-of;".
- **50.** Section 619 is amended by striking out the word "Commission" wherever it occurs and by substituting the words "Appeal Board".
- 51. Section 646, subsection (1) is amended by adding immediately after the word "equipment," the words "or an asphalt paving plant or engineering equipment required for street or public utility improvements,".
- **52.** Section 726, subsection (1) is amended by striking out the word "Commission" wherever it occurs and by substituting the words "Appeal Board".
 - 53. The Schedule is amended
 - (a) as to Form 5 by striking out the words "in full" where they occur in the Candidate's Acceptance,
 - (b) by striking out Forms 14 and 15 and by substituting the following:

"FORM 14

"(Sections 99 and 160)

"You swear (or solemnly affirm):

- "1. That your residence address is; and
- "2. That you are of the full age of twenty-one years; and
- "3. That on the twentieth day of September last your name appeared upon the assessment roll of the City of in respect of the following land or business which is liable to taxation, namely and

- (c) Form 21 is amended to remove a difficulty in meaning.
- (d) Form 30 refers to "chief resident representative" whereas the relevant sections refer only to "resident representative".
- (e) As sections 369 and 370 are being repealed by this Act, Forms 31 and 32 which are referred to in these sections are also being removed.
- (f) As Form 34 now reads it seems to allow a ratepayer to inspect the assessment roll on any day of the year between certain hours. Actually it is intended that this inspection be permitted only for 21 days after publication of the notice which is Form 34.
- (g) Form 36 is amended to make a reference to the Alberta Assessment Commission a reference to the proposed new Alberta Assessment Appeal Board.
- **54.** This is the same amendment as in clause 8 of the Bill but is intended to apply to *The City Act* originally enacted and to be made retroactive to the date that Act came into force.

- "4. That you have not voted before at this election at any other polling place and will not do so nor attempt to do so.",
- (c) as to Form 21 by striking out the words "to vote as such and",
- (d) as to Form 30, Paragraph 1 by striking out the word "chief",
- (e) by striking out Forms 31 and 32,
- (f) as to Form 34 by adding immediately after the word "hall" the words "for twenty-one days following the date of the publication of this notice",
- (g) as to Form 36 by striking out the word "Commission" and by substituting the words "Appeal Board".
- **54.** Clause (f) of section 96 of chapter 9 of the Statutes of Alberta, 1951, does not apply to any person by reason only of his being appointed to a position under *The Civil Defence and Disaster Act*.
- 55. (1) This Act, except section 54, comes into force on the day upon which the Revised Statutes of Alberta, 1955, come into force.
- (2) Section 54 comes into force on the day upon which this Act is assented to and upon so coming into force shall be deemed to have been in force at all times on and after the first day of January, 1952.

THIRD SESSION

THIRTEENTH LEGISLATURE

5 ELIZABETH II

1957

BILL

An Act to amend The City Act

HON. MR. HOOKE