

No. 94

4th Session, 13th Legislature, Alberta
6 Elizabeth II, 1958

BILL 94

A Bill to amend The Improvement Districts Act

HON. MR. HOOKE

Explanatory Note

2. (a) Section 2, clause (a) presently reads as follows:

"2 In this Act,
"(a) "assessor" means a person appointed by the Minister to perform any of the duties of an assessor prescribed by The Assessment Act;"

The assessor may be a public servant appointed by the Lieutenant Governor in Council and The Public Service Act.

(b) Clause (f) defines "Director of Assessments". No reference is made in the Act to such person.

(c) Clause (j) defines "improvements". With the repeal of sections 14 to 17 (see clause 6) the defined term is no longer used in the Act.

3. (a) Section 8 (1) presently reads as follows:

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

Under The Hospitalization Benefits Act the Department will now be charged with the duty of expending part of the taxes collected.

(b) The personal property tax is to be abolished and authority given to impose a business tax. Section 8 (2) (b), presently reads as follows:

"(2) Before the first day of July in each year, the Minister shall
"(b) cause to be levied to meet the estimated expenditure a tax at such rate on the dollar of the assessed value of all land and personal property liable to assessment as he deems sufficient to produce the estimated amount, due allowance being made for the amount of taxes that may reasonably be expected to remain unpaid."

4. See note to clause 3.

BILL

No. 94 of 1958

An Act to amend The Improvement Districts Act

(Assented to _____, 1958)

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

1. *The Improvement Districts Act*, being chapter 150 of The Revised Statutes of Alberta, 1955, is hereby amended.

2. Section 2 is amended

(a) as to clause (a) by striking out the words "by the Minister",

(b) by striking out clause (f),

(c) by striking out clause (j).

3. Section 8 is amended

(a) as to subsection (1) by striking out the words "except the Department of Municipal Affairs,"

(b) as to subsection (2), clause (b) by striking out the words "personal property" and by substituting the word "businesses".

4. Section 10 is amended

(a) as to subsection (1) by striking out the words "personal property" and by substituting the word "businesses",

(b) as to subsection (2) by adding immediately after the word "land" where it occurs in clauses (b) and (c) the word ", business".

5. Section 11 presently reads as follows:

"11. A person who is the owner, purchaser or conditional owner of any assessed land, or any assessed personal property, 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."

See note to clause 3.

6. Sections 14 to 17 provide for minimum (poll) taxes. The taxes are being abolished.

7. (a) Section 19 providing for tax notices is amended to refer to businesses which may be taxable.

(b) At present the Deputy Minister is required to mail "nil" tax notices to persons shown on the assessment rolls for National Park areas. Such procedure is confusing to Park residents who, in fact, receive a true tax demand from the Park Superintendent. The Minister of Municipal Affairs refrains from levying taxes in National Parks by agreement with Canada, but continues to assess all properties in these Parks. He turns over the resultant assessments to the Park Superintendent for the actual imposition of school and/or hospital taxes.

8. The Minister may appoint non-public servants as assessors.

The cost of a new general assessment may be borne in part by the Province as is the case with such assessments in cities, towns, etc.

9. The expenditure of tax moneys to meet the requisition under The Hospitalization Benefits Act is authorized.

10. By this amendment the debt and lien arising upon the grant of municipal relief is to apply only to the improvement district's share of such relief. It will not apply in respect of Provincial contributions thereto.

5. Section 11 is amended by striking out the words "personal property" wherever they occur and by substituting the word "business".

6. Sections 14 to 17 are repealed.

7. Section 19 is amended

(a) by adding immediately after the word "property" wherever it occurs in subsections (1) and (3) the words "or business",

(b) by striking out subsection (4) and by substituting the following:

"(4) Notwithstanding the foregoing subsections, no tax notice need be sent to

"(a) a purchaser, unless the notice provided for by section 29 of *The Assessment Act*, requesting that notices of assessment and taxation be sent to him, has been duly received by the Deputy Minister, or

"(b) any person whose name appears on the assessment roll, but against which assessment, no tax rates have been levied and no taxes are due."

8. The following new section is added immediately after section 44:

"**44a.** (1) Notwithstanding *The Public Service Act*, the Minister if he deems it expedient, may from time to time, appoint by order such assessors or other technical or professional persons as may be required for the administration of an improvement district.

"(2) Where the Minister has directed a new general assessment in an improvement district and the assessment is made by an assessor or assessors appointed pursuant to subsection (1), fifty per cent of the cost of the assessment may be borne by the Provincial Treasurer from such funds as may be appropriated therefor by the Legislature."

9. Section 45, subsection (1), clause (b) is amended by adding immediately after the words "*The School Act*" where they occur in subclause (ii) the words ", *The Hospitalization Benefits Act*".

10. Section 47 is struck out and the following is substituted:

"**47.**(1) Subject to subsection (3) the value of any assistance given by the Minister of Public Welfare to a person who is a resident of an improvement district, whether indigent or not, for food, fuel, clothing, shelter, medical

11. See note to clause 10 above.

12. Coming into force dates.

advice, 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,

“(a) is a charge on the lands of a person for whose benefit the assistance or money was given or paid, and

“(b) constitutes a debt due to the Minister of Municipal Affairs,

“(i) from the person for whose benefit it was given or paid, and

“(ii) from any other person who was legally responsible for the maintenance of the person for whom the assistance or money was given or paid,

and may be recovered from that person 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.

“(2) Subject to subsection (3) the Minister of Municipal Affairs has a charge upon the lands owned by any such person and situate within the Province for the expenses incurred under this section, and may lodge a caveat for the protection of the charge in the appropriate land titles office.

“(3) The charge and debt created under this section apply only for the value of the contribution required to be made by the improvement district to the indigent assistance given and to only the share of any moneys expended for such assistance that the improvement district is required to contribute, and does not apply in respect of any moneys contributed by the government toward such assistance.”

11. Section 48 is amended

(a) by striking out the words “such cost”,

(b) by adding at the end of the section the words “the value of the assistance applied or the sums paid that in either case constitute the improvement district’s share of the indigent assistance granted.”.

12. (1) Except as otherwise provided this Act comes into force on the day upon which it is assented to.

(2) Clause (a) of section 3 comes into force on the first day of April, 1958.

(3) Section 6 shall be deemed to have been in force at all times on and after the first day of January, 1958.

(4) Clause (b) of section 3 and sections 4 and 5 and clause (a) of section 7 come into force on the first day of January, 1959.

No. 94

FOURTH SESSION

THIRTEENTH LEGISLATURE

6 ELIZABETH II

1958

BILL

An Act to amend The Improvement
Districts Act

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. HOOKE
