

No. 60

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1st Session, 14th Legislature, Alberta  
8 Elizabeth II

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## **BILL 60**

A Bill to amend The Improvement Districts Act

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HON. MR. HOOKE

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## Explanatory Note

### 2. Clause (m1) of section 2 presently reads:

"2. In this Act,

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- (m1) "mobile home" means a vacation trailer or house trailer that is
- (i) designed for, or intended to be equipped with, wheels whether or not it is so equipped, and
  - (ii) constructed or manufactured to provide a domicile for one or more persons,
- but does not include a trailer otherwise designed;"

### 3. (a) Section 9a, subsection (1) presently reads:

"9a. (1) The Minister may, by order, provide for the imposition of a tax on persons who are in legal possession of equipment when the equipment is engaged in the drilling of any well for which a licence is required under The Oil and Gas Conservation Act."

### (b) Subsection (4) of section 9a presently reads:

"(4) The tax may be imposed at any time during a calendar year and becomes due and payable upon cessation of the drilling operation and may be recovered with costs and with interest as a debt due to the Crown from the owners, conditional owners or lessees of the equipment."

### (c) Subsection (5) presently reads:

"(5) When a tax imposed by an order of the Minister pursuant to this section remains unpaid for a period of thirty days after the cessation of the drilling operation, the Deputy Minister or any person appointed by him may levy the same with costs by distress under section 33."

### (d) References to repealed Acts are changed to refer to the replacement Act. Subsection (6) of section 9a presently reads:

"(6) This section does not apply in respect of any equipment licensed under The Mobile Construction Equipment Licensing Act, 1957, or The Seismographic Recording and Drilling Equipment Licensing Act, 1957."

### 4. Section 13a relating to the licensing of mobile homes is amended to make it clearer that where a mobile home becomes subject to licence part way through the year the owner is only liable for the licence fee for the remainder of the year and not for the whole year. Subsection (3) of section 13a presently reads:

"(3) Where a mobile home licence fee is imposed pursuant to an order under this section, the full amount of the annual licence fee is due and payable as soon as the mobile home is used as a residence in the improvement district, but where an agreement has been entered into between the improvement district and the owner of the mobile home, the licence fee may be made payable on a monthly basis as agreed upon."

# BILL

No. 60 of 1960

An Act to amend The Improvement Districts Act

(Assented to \_\_\_\_\_, 1960)

**H**ER 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 is hereby amended.

**2.** Section 2 is amended by striking out clause (m1) and by substituting the following:

(m1) "mobile home" means

- (i) any vacation trailer or house trailer, or
- (ii) any structure, whether ordinarily equipped with wheels or not, that is constructed or manufactured to be moved from one point to another by being towed or carried and to provide living accommodation for one or more persons;

**3.** Section 9a is amended

- (a) as to subsection (1) by adding immediately at the end thereof the words "or in legal possession of equipment capable of or designed for drilling a gas or oil well when the equipment is engaged in servicing a gas or oil well",
- (b) as to subsection (4) by adding immediately after the word "drilling" the words "or servicing",
- (c) as to subsection (5) by adding immediately after the word "drilling" the words "or servicing",
- (d) by striking out subsection (6) and by substituting the following:

(6) This section does not apply in respect of any equipment licensed under *The Mobile Equipment Licensing Act*.

**4.** Section 13a is amended by striking out subsection (3) and by substituting the following:

(3) Where the Minister has made an order for the licensing of mobile homes in an improvement district, then as soon as a mobile home is used as a residence in the improvement district, the full amount of the licence fee for that portion of the licensing year then unexpired there-

5. Section 25, subsections (2) and (3) are amended for greater clarity. Subsections (2) and (3) presently read:

"(2) If arrears of taxes are due on the parcel or parcels selected and in respect of which payment is made, the taxes received shall first be applied in payment of the arrears against the parcel or parcels selected.

(3) If a person pays a portion only of the taxes due by him and he does not signify the manner in which the taxes are to be applied as provided in subsection (1), the payment so made shall be applied

(a) first in payment of any arrears due by him, and

(b) as to the remainder, if any, in payment of taxes levied for the current year, as the Deputy Minister may direct."

6. The purpose of this clause is to quiet certain titles to land and minerals concerned in tax recovery proceedings between the years 1930 to 1947 in municipal districts. Until 1930 improvement districts were authorized to tax minerals. By chapter 49 of that year the definition of "mineral" was altered to read "'mineral' shall include coal, but shall not include natural gas, petroleum, gasoline or any oil of a mineral nature". By The Tax Recovery Act, municipalities are deemed to have taken title under tax recovery proceedings only to that which they were empowered to assess at the time of final acquisition of the land. In 1945, The Mineral Taxation Act 1945 (1945, c. 9) empowered the Minister of Lands and Mines to tax all minerals. However, the power of improvement districts to assess some minerals was not expressly taken from improvement districts until 1947. In the meantime a practice had developed of treating coal as the only mineral liable to assessment by an improvement district and titles were dealt with accordingly. This provision will quiet these titles.

upon becomes due and payable unless the improvement district and the owner of the mobile home have entered into an agreement whereby the licence fee is made payable on a monthly basis.

**5. Section 25 is amended**

- (a) as to subsection (2) by striking out the words "taxes received" and by substituting the words "payment received",
- (b) as to subsection (3) by striking out the words "taxes are" and by substituting the words "payment is".

**6. (1)** For the purpose of quieting certain titles to land acquired in improvement districts by or through tax recovery and sale proceedings under statutory authority in the years 1930 to 1947, it is hereby declared that section 2 of chapter 49 of the Statutes of Alberta, 1930, amending clause (l) of section 2 of chapter 53 of the Statutes of Alberta, 1927, being an Act entitled *The Improvement District Act, 1927*, was effective to and did remove from the definition of "mineral" for the purposes of the said Act and chapter 152 of the Revised Statutes of Alberta, 1942, all minerals other than coal for the period from April 3, 1930, to the thirty-first day of March, 1947.

(2) Nothing in this section affects any title to minerals acquired *bona fide* and for value by registration under *The Land Titles Act*.

**7.** This Act comes into force on the day upon which it is assented to and upon so coming into force sections 2, 3 and 4 shall be deemed to have been in force at all times on and after the first day of January, 1960.

No. 60

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FIRST SESSION

FOURTEENTH LEGISLATURE

8 ELIZABETH II

1960

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## **BILL**

An Act to amend The Improvement  
Districts Act

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Received and read the

First time.....

Second time.....

Third time.....

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HON. MR. HOOKE

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