

No. 87

2nd Session, 14th Legislature, Alberta
9 Elizabeth II

BILL 87

A Bill to amend The Improvement Districts Act

HON. MR. HOOKE

Explanatory Note

2. Section 8 is revised for clarification and to conform with the equivalent provisions in the other municipal Acts. Section 8, subsection (2) presently reads:

- “(2) Before the first day of July in each year, the Minister shall
- (a) estimate with respect to each improvement district the total amount required to be expended within such district during the current year pursuant to subsection (1) and to the provisions of any other Act, and
 - (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 businesses 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”.

BILL

No. 87 of 1961

An Act to amend The Improvement Districts Act

(Assented to _____, 1961)

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, is hereby amended.

2. Section 8 is amended by striking out subsection (2) and by substituting the following new subsections:

(2) The Minister shall, as soon as practicable in each year, prepare a detailed estimate of the probable expenditures of each improvement district for the year, and the estimate shall include the following:

- (a) the sums necessary to meet debenture instalments, interest or sinking fund payments falling due during the year;
- (b) such sums as may be required to meet such expenditure for ordinary municipal purposes as may be set by the Minister;
- (c) such sums as may be required to meet the requisitions of any municipal hospital district, school district or school division, pursuant to *The Municipal Hospitals Act*, or *The School Act*, as the case may be;
- (d) such sums as may be required to meet the requisition of the Province pursuant to *The Hospitalization Benefits Act, 1959*;
- (e) such sums as may be required to meet the requisition of the Province pursuant to *The School Act*;
- (f) such sums as the improvement district may become liable to pay by virtue of the provisions of any statute of the Province.

(3) The Minister shall make an estimate of the probable revenue of each improvement district for the year to be derived from business taxes, grants in lieu of taxes and sources of revenue other than taxation.

(4) The Minister shall, by order, authorize a tax to be levied upon the assessed value of all lands and improvements shown on the assessment roll, at such uniform rate on the dollar as the Minister deems sufficient to pro-

duce the amount of the expenditures as are estimated for each improvement district by the Minister or as are annually requisitioned upon the Minister, to produce the sums necessary to meet

- (a) debenture instalments, interest or sinking fund payments falling due during the year,
- (b) ordinary municipal expenses,
- (c) the requisition by the board of any school division or school district,
- (d) the requisition by the board of any municipal hospital district,
- (e) the requisition of the Province pursuant to *The Hospitalization Benefits Act, 1959*,
- (f) the requisition of the Province pursuant to *The School Act*, and
- (g) any other sums for which the improvement district may become liable to pay by virtue of the provisions of any statute of the Province.

(5) In acting under the provisions of clause (b) of subsection (4) due allowance shall be made for the estimated probable revenue for municipal purposes of business tax, grants in lieu of taxes and sources other than taxation, for discounts and taxes that may reasonably be expected to remain unpaid.

(6) In acting under clauses (c), (d), (e) and (f) of subsection (4),

- (a) due allowance shall be made for the estimated probable revenue from business taxes and grants in lieu of taxes, and
- (b) an allowance made for non-collection of taxes or discount on taxes shall not exceed ten per cent of the amount of the requisition.

(7) When an order has been issued providing for a business tax in accordance with *The Assessment Act, 1960*, the Minister shall by order authorize a levy at such uniform rates on the dollar as the Minister deems sufficient, a business tax for any of the purposes mentioned in this section or any one or more of them as specified in the order, but in no case shall the rates levied for any purpose set out in the order be greater than the rates levied for the same purpose on the assessed value of the land forming the site of the business.

(8) The Minister may by order provide for the combination into one rate of the different rates levied pursuant to any order issued pursuant to this section and payable by a ratepayer who is a public school supporter, and may likewise provide for the combination into one rate of the different rates levied and payable by a ratepayer who is a separate school supporter.

(9) The rates so combined shall be levied and are payable as if each rate included therein were levied separately.

3. A new section is added to provide for an improvement district having the option of either levying property taxes against machinery and equipment or levying a business tax, but not both.

4. Section 9 presently reads:

"9. (1) A tax that the Minister is required to levy pursuant to The Municipal Hospitals Act or The School Act shall be levied upon all the property liable to assessment under The Assessment Act in an improvement district or part of an improvement district, included in the municipal hospital district or school district, as the case may be, for whose benefit the tax is levied.

(2) The Minister may from time to time borrow on the security of the taxes levied by him pursuant to The Municipal Hospitals Act any sum required for the purpose of paying any sum due to the board of a municipal hospital district pursuant to The Municipal Hospitals Act.

(3) The Minister may from time to time borrow on the security of the taxes levied by him for school purposes pursuant to The School Act any sum required for the purpose of paying a sum payable by him to the board of a school district."

5. Section 11 is revised for uniformity with the other municipal Acts. Section 11 presently reads:

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

6. Section 13a, subsections (2) and (4) presently read:

"(2) The licence fee to be imposed in respect of a mobile home pursuant to an order under this section shall not exceed ninety dollars per year or seven dollars and fifty cents per month, for each calendar month or part thereof, during which the mobile home is within the boundaries of the improvement district.

(4) Where the owner of a mobile home has paid the full annual licence fee imposed pursuant to this section and the mobile home is moved from the improvement district or ceases to be occupied as a residence, the owner, upon application therefor, shall be refunded one-twelfth of the annual licence fee for each full calendar month or part thereof remaining in the year and during which the mobile home is not within the improvement district or the mobile home is not used as a residence."

7. Section 19, subsection (3) presently reads:

"(3) Every notice mailed in accordance with subsection (1) shall be in the prescribed form and shall show

- (a) the location of the property or business assessed,
- (b) the assessed value of the property or business,
- (c) the several rates of taxation for the current year,
- (d) the total taxes levied for the current year,
- (e) the arrears of taxes due in respect of the assessed property or business, and
- (f) the total taxes due in respect of the assessed property or business."

(10) The total amount of all rates levied pursuant to this section and collected in any year shall be credited to the general revenue of each improvement district and shall be available for the payment of the general expenditures of each improvement district and also for the payment of any amount payable by each improvement district in that year to any municipal hospital district, school district, school division or the Province.

(11) So much of the taxes levied pursuant to this section as are for the purposes of a sinking fund shall be dealt with in accordance with the provisions of this Act relating thereto.

(12) An order issued pursuant to subsection (4) shall show the separate mill rates levied for each purpose.

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

8a. Notwithstanding the provisions of this or any other Act, the Minister, by order, may exempt from taxation, all or such percentage of the assessment of improvements as described in subclause (iii) of clause (i) of section 2 of *The Assessment Act, 1960*, as he deems advisable.

4. Section 9 is struck out and the following is substituted:

9. The Minister may from time to time borrow on the security of the taxes levied by him any sum required for the purpose of paying any requisition due to the board of a school district, a school division, a municipal hospital district or the Province.

5. Section 11 is struck out and the following is substituted:

11. A person who is the owner, purchaser or conditional owner of any assessed land or improvements or any person carrying on business shall pay taxes upon the assessed value thereof at the rates lawfully imposed thereon irrespective of the nature or amount of his interest in such land, improvements or business.

6. Section 13a is amended by striking out the words "or part thereof" where they occur in subsections (2) and (4).

7. Section 19, subsection (3) is amended

- (a) by striking out the word "and" at the end of clause (e) and by adding the word "and" at the end of clause (f),
- (b) by adding the following new clause immediately after clause (f):
 - (g) the names of the district or districts for which a school tax is being levied and in the case of assessments divided between public and separate school districts, the percentage of the school tax levied for each.

8. Section 26, subsections (1) and (2) presently read:

"26. (1) The Deputy Minister upon receipt of a fee of twenty-five cents shall, if requested, make a search in the assessment and tax roll in respect of any assessable parcel of land and give a certificate under his hand, showing whether or not all taxes in respect of the parcel have been paid, and if not, the amount of current taxes and arrears payable against the parcel.

(2) The Deputy Minister upon receipt of a fee of ten cents may, if requested, give to any person a statement of taxes owing on a parcel of land."

9. Authority to establish and operate rural fire protection areas.

10. Authority to acquire land for water supply or water power projects.

11. Self-explanatory.

12. Penalty section.

8. Section 26 is amended

- (a) as to subsection (1) by striking out the words "twenty-five cents" and by substituting the words "fifty cents",
- (b) as to subsection (2) by striking out the words "ten cents" and by substituting the words "twenty-five cents".

9. The following new section is added immediately after section 43:

43a. The Minister may, by order,

- (a) establish and determine the boundaries of a rural fire protection area,
- (b) authorize the purchase of apparatus and equipment for extinguishing fires and preserving life and property from injury or destruction by fire in the rural fire protection area,
- (c) provide for recovering the cost of such apparatus and equipment so purchased by a levy of a special tax on all property in the rural fire protection area and appearing on the assessment roll of the improvement district, and
- (d) authorize agreements with other municipalities for the joint purchase, use, control and management of the apparatus and equipment.

10. The following new section is added immediately after section 45:

45a. The Minister, by order, may purchase, expropriate or otherwise acquire any land, right of way, easement or interest in land for the purpose of entering into any agreement under the authority of section 93 of *The Water Resources Act*.

11. The following new section is added immediately after section 55:

55a. (1) In this section "highway" has the same meaning given to it by *The Public Highways Act*.

(2) The Minister may, by order, prohibit the discharging of a ball cartridge or single bullet from a shotgun or other firearm, from, across or along any highway or designated part of a highway.

(3) A person who contravenes an order made under this section is guilty of an offence and liable on summary conviction to a fine of not more than one hundred dollars and in default of payment to imprisonment for not more than sixty days.

12. The following new section is added immediately after section 56:

13. Commencement of Act.

57. A person who contravenes section 9*a* or section 13*a*, or a ministerial order made thereunder is guilty of an offence and liable on summary conviction to a fine of not more than one hundred dollars and in default of payment to imprisonment for not more than thirty days.

13. (1) This Act, except section 3, comes into force on the day upon which it is assented to.

(2) Section 3 comes into force on the first day of January, 1962.

No. 87

SECOND SESSION

FOURTEENTH LEGISLATURE

9 ELIZABETH II

1961

BILL

An Act to amend The Improvement
Districts Act

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. HOOKE
