No. 90

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

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## BILL 90

A Bill to amend The Town and Village Act

HON. MR. HOOKE

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Printed by L. S. WALL, Printer to the Queen's Most Excellent Majesty, Edmonton, Alberta, 1961 **Explanatory Note** 

### 2. Section 7 presently reads:

"7. Where power to make by-laws, regulations, rules or orders is conferred, it includes the power to alter or revoke the same from time to time, except by-laws that have been made for the purpose of raising mony, making assessments or striking mill rates.".

Part X authorizes assessment and taxation for local improvements.

#### **3.** Section 14, subsection (1) presently reads:

"14. (1) Upon the receipt of a petition, the Minister shall cause a notice in the prescribed form to be posted up in three conspicuous places within the proposed village and to be published in two issues of a paper having a general circulation within the proposed village.".

4. (a) Section 23, subsection (1) presently reads:

"23. (1) The Minister may, either of his own motion or upon receipt of a petition, form any summer resort into a summer village, irrespective of the separate buildings contained therein.".

## (b) Section 23, subsection (3) presently reads:

"(3) The petition to form a summer resort into a summer village shall fulfil the requirements set out in section 13, except that it shall be signed by ten persons who, if the summer resort were formed into a village, would be upon the assessment roll thereof.".

- (c) Subsection (4), clause (b) presently reads:
  - "(4) After the summer resort is formed into a summer village, all the provisions of this Act apply to the summer village, except that
    - (b) an annual meeting for the discussion of village matters shall be held on the Saturday immediately preceding the first Monday in August, which shall also be nomination day, and the election of councillors shall take place on the second Saturday in August,".

## BILL

## No. 90 of 1961

## An Act to amend The Town and Village Act

## (Assented to , 1961)

**H**<sup>ER</sup> MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Alberta, enacts as follows:

**1.** The Town and Village Act, being chapter 338 of the Revised Statutes, is hereby amended.

**2.** Section 7 is amended

- (a) by renumbering the section as subsection (1),
- (b) by adding the following subsection immediately after the renumbered subsection (1):

(2) The prohibition contained in subsection (1) does not apply to a by-law passed pursuant to Part X.

**3.** Section 14, subsection (1) is amended by striking out the word "shall" and by substituting the word "may".

4. Section 23 is amended

(a) by striking out subsection (1) and by substituting the following:

23. (1) The Minister may, either of his own motion or upon receipt of a petition, form any summer resort into a summer village if the area that would be included in the summer village contains not less than fifty separate buildings, each of which has been occupied as a dwelling house.

- (b) as to subsection (3) by striking out the words "except that it shall be signed by ten persons who, if the summer resort were formed into a village, would be upon the assessment roll thereof",
- (c) as to subsection (4),
  - (i) by adding immediately at the end of clause
     (b) the words "from the hour of twelve o'clock noon until the hour of nine o'clock in the evening,",
  - (ii) by adding the following new clause immediately after clause (b):

(b1) nominations shall be received during the

5. Authority is provided to increase the number of councillors in a village. Section 42 presently reads:

"42. Except as otherwise provided, the council of a village shall consist of three councillors who shall be elected in the manner set out in Part V.".

**6.** A new subsection (2) is added to provide for the publication of minutes of a council in a local newspaper. Section 57a presently reads:

"57a. (1) The council, by by-law, may provide for publishing the minutes of its meetings and for publishing information concerning other municipal subjects and for that purpose may cause circulars to be prepared and distributed to all proprietary electors of the town or village.

(2) Any expense incurred pursuant to subsection (1) shall be defrayed out of the general revenue of the town or village.".

The present subsection (2) is repealed as being superfluous.

**7.** A fee is increased. Section 68, subsections (1) and (2) presently read:

"68. (1) The secretary-treasurer, if requested, shall make a search in the assessment or tax roll in respect of any assessable parcel of land and, upon receipt of a fee of twenty-five cents, shall 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 secretary-treasurer, on receipt of a further fee of twentyfive cents, shall include in the certificate a detailed statement of the arrears indicating the portions attributable to each year respectively."

#### 8. (a) Section 71, subsection (1) presently reads:

"71. (1) The council, by a resolution passed not later than the first day of April in each year, shall appoint an assessor.".

(b) Subsection (4) is revised for clarification and to limit the time within which a requisition for an assessment may be made. Subsection (4) presently reads:

"(4) Where a council desires to make a general assessment of all land, buildings and improvements in the town or village or to make an assessment required pursuant to subsection (2) of section 21 or section 65 of The Assessment Act, 1960, the council by a resolution passed before the first day of May in any year, may requisition the Supervisor of Assessments to have such assessment made and in that case such assessmon on the staff of the Supervisor of Assessments as the Supervisor may designate shall be the assessor for that assessment.". time the annual meeting is being held, for a period of one hour to be named in the notice of the meeting,

5. The following new section is added immediately after section 42:

**42***a*. (1) Notwithstanding section 42, the council of a village having a resident population of four hundred or more may increase the number of councillors to five by a by-law to be submitted to and approved by a majority of the electors voting thereon before it is finally passed.

(2) Where a by-law is finally passed on or before the third Wednesday in September the by-law is applicable to the next ensuing election for councillors, but if the by-law is finally passed after the third Wednesday in September the by-law is not applicable until the regular election to be held in the following year.

(3) The councillors in office at the time a by-law is passed pursuant to subsection (2) shall hold office until the first meeting of the council held after the election to which the by-law is applicable.

**6.** Section 57a is amended by striking out subsection (2) and by substituting the following:

(2) Where in a town or village there is in circulation one or more weekly newspapers, the council by by-law, may provide for the publication of the matters referred to in subsection (1) in one of such newspapers, and for the distribution of a copy thereof to each proprietary elector of the town or village.

**7.** Section 68 is amended by striking out the words "twenty-five cents" where they occur in subsections (1) and (2) and by substituting the words "fifty cents".

**8.** Section 71 is amended

- (a) as to subsection (1) by adding immediately at the end thereof the words "or requisition the Supervisor of Assessments to appoint an assessor",
- (b) by striking out subsection (4) and by substituting the following:

(4) Where a council of a town or village desires to make any assessment pursuant to *The Assessment Act, 1960*, the council by a resolution passed before the first day of April in the year in which the assessment is to be made, may requisition the Supervisor of Assessments to have such assessment made and in that case such assessor on the staff of the Supervisor of Assessments as the Supervisor may designate shall be the assessor for that assessment. 9. Section 76 relating to the preparation of an abstract of the revenue and expenditure of a town or village is amended. Section 76, subsection (5) presently reads in part:

"(5) The secretary-treasurer shall, on or before the second Monday in the month of February, cause the abstract and report, or a synopsis thereof, to be published in one of the following ways:".

10. Provision is made for the staggering of terms of office of councillors of a village where the number is increased from three to five pursuant to the new section 42a. See clause 5 of this Bill.

11. Section 107, subsection (1), clause (e), subclause (i) presently reads:

"107. (1) No person is qualified to be elected mayor or a member of the council of a town or village unless he

(e) is a resident in the town or village, and

(i) where there is a voters' list, his name appears thereon and upon the assessment roll as the owner or purchaser of land, or an interest in land, that is within the town or village, not exempted from taxation and is of the value of at least one hundred dollars over and above charges, liens and encumbrances affecting the same, or".

This amendment will make subclause (i) conform with the wording of subclause (ii).

12. Section 125, subsection (1) presently reads: "125. (1) The annual meeting of the electors of the town or village shall be held on the second Monday in February at a time and place to be chosen by the council.".

13. Section 280, subsection (1), clause (b) presently reads:

"280. (1) Notwithstanding anything in this Act to the contrary but subject to the approval of the Board of Public Utility Commissioners, a council, alone or in conjunction with any other municipality, may

(b) grant a bonus or any other aid to a person, company or cor-poration for the construction, establishment or operation of the airport, and may exempt the airport from taxation, and may subscribe for stock, or guarantee the bonds, debentures or other securities of the airport.".

This exemption is already provided for by The Assessment Act, 1960, and The City Act.

14. Section 298, subsection (1) presently reads:

"298. (1) Subject to the approval of a majority of the proprietary electors voting thereon and obtained in the manner provided by Part VI, a council may pass a by-law for the purpose of selling, leasing or otherwise disposing of, or of devoting to some other municipal purpose in whole or in part, any property acquired by the town or the village by gift or otherwise for a specific purpose, if the property in the opinion of the council is no longer needed for the specific purpose.".

The subsection as presently worded applies to the disposal of chattels.

**9.** Section 76, subsection (5) is amended by striking out the word "second" and by substituting the word "third".

**10.** The following new section is added immediately after section 101:

101*a*. (1) This section applies only to elections held after the number of councillors has been increased to five pursuant to section 42a and not otherwise.

(2) The terms of office of the councillors composing the new council shall be determined as follows:

- (a) the two councillors elected first and second shall hold office for three years beginning with the fifth Monday following the fourth Wednesday in September next following his election;
- (b) the two councillors elected third and fourth shall hold office for two years beginning with the fifth Monday following the fourth Wednesday in September next following his election;
- (c) the councillor elected fifth shall hold office for one year beginning with the fifth Monday following the fourth Wednesday in September next following his election.

(3) For the purposes of this section, a councillor shall be deemed to be elected first, second, third, fourth or fifth, as the case may be, if no poll is held and his nomination is first, second, third, fourth or fifth in the order in which the nominations were made, or if a poll is held and he stands first, second, third, fourth or fifth in the voting.

(4) At each general election in a village held after the first election councillors shall be elected to hold office for three years beginning with the fifth Monday following the fourth Wednesday in September next following his election or until such time as his successor is sworn into office.

11. Section 107, subsection (1), clause (e), subclause (i) is amended by adding immediately after the words "assessment roll" the words "at least two months prior to his nomination".

**12.** Section 125, subsection (1) is amended by striking out the word "second" and by substituting the word "fourth".

13. Section 280, subsection (1), clause (b) is amended by striking out the words "and may exempt the airport from taxation".

14. Section 298, subsection (1), is amended by striking out the word "property" wherever it occurs and by substituting the words "lands or improvement". 15. Towns and villages are given a power similar to one presently held by municipal districts. Section 303 presently reads in part:

``303. For the prevention or extinguishing of fires within the town or the village, a council may pass by-laws providing for any or all of the following.

- (a) the purchase of apparatus and equipment for extinguishing fire and preserving life and property from injury or destruction by fire;
- (b) the building of fire walls and the granting of bonuses to assist in the building thereof;".

#### **16.** Section 321, subsection (1), clause (b) presently reads:

"321. (1) A council may pass by-laws

(b) providing that where any building, structure or erection of any kind whatsoever, or any excavation, depression, drain, ditch, watercourse, pond, surface water, refuse or other matter or thing in or upon any private lands, street or road or in or about any building or structure, has been reported to the town or village authorities as being a nuisance and dangerous to the public safety or health, the council in its discretion, may declare by resolution that the same is a nuisance and direct that it be removed, pulled down, filled up, abated or otherwise dealt with by the owner, agent, lessee or occupier,".

17. (a) Towns and villages are given power to pass by-laws for the licensing, regulating and controlling of vending and slot machines similar to the power presently exercised by cities. Clause (h) is removed as the subject matter is dealt with in another Act.

(b) Uniform maximum fees for hawkers or pedlar's licences are specified.

18. Under section 335, subsection (9) a town or village is given a charge on the lands of any person who received municipal assistance for food, clothing, shelter, etc. The new subsection allows the municipality twenty years in which to bring action for recovery, overriding the ten year general period in The Limitation of Actions Act. 15. Section 303 is amended by adding the following clause immediately after clause (o):

(p) authorizing agreements with other municipalities for the joint purchase, use, control or management of apparatus and equipment for extinguishing fire and preserving life and property from injury or destruction by fire.

**16.** Section 321, subsection (1) is amended by striking out clause (b).

**17.** Section 330 is amended

(a) as to subsection (1)

- (i) by striking out clause (h),
- (ii) by adding immediately after clause (w) the following:
  - (x) slot machines, automatic vending machines, automatic baseball machines, automatic golf machines, automatic music machines, pin games, marble games, problem punch boards and all other machines, instruments, contrivances, games or mechanical devices of like nature, whether or not the same are kept for hire or profit and whether or not the same are operated by the insertion of a coin, slug, disc or other means whatsoever.
- (b) by striking out subsection (3) and by substituting the following:

(3) The fee for a hawker's or pedlar's licence shall not exceed the following rates:

- (a) where the retail price of the merchandise to be sold is fifty dollars or more,
  - (i) annual licence \$150.00 a year,
  - (ii) monthly licence \$ 75.00 a month,
  - (iii) weekly licence \$ 30.00 a week,
  - (iv) daily licence \$ 15.00 for the first day and \$10.00 a day for each day thereafter;
- (b) where the retail price of the merchandise to be sold is under fifty dollars,
  - (i) annual licence \$25.00 a year,
  - (ii) monthly licence \$10.00 a month,
  - (iii) daily licence \$ 3.00 for the first day and \$1.00 a day for each day thereafter.

(4) A person who applies for a hawker's or pedlar's licence may specify, by dates, the period for which a licence is required and where the licence is issued it shall be issued for the period so specified.

**18.** Section 335 is amended by adding the following subsection immediately after subsection (13):

**19.** Section 353 is revised for clarification and to make it uniform with the equivalent provision in the other municipal Acts. Section 353 presently reads:

"353. (1) The council shall, as soon as practicable in each year, prepare a detailed estimate in the prescribed form of the probable expenditures of the town or the village for the year, and the estimate shall include the following:

- (a) the sum or 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 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;
- (b1) such sums as may be required to meet the requisition of the Province pursuant to The Hospitalization Benefits Act and in accordance with the provisions of subsection (5);
- (c) such sums as the town or the village may become liable to pay by virtue of the provisions of any other statute of the Province.

(2) A copy of the estimates so prepared shall be incorporated in the minutes of the meeting of the council at which the estimates are adopted.

(3) The council shall proceed to make an estimate of the probable revenue of the town or village for the year to be derived from business taxes and sources of revenue other than taxation, and shall by by-law authorize the secretary-treasurer to levy for ordinary municipal purposes upon the assessed value of all lands and improvements assessed in the assessment roll a tax at such uniform rate on the dollar as the council deems sufficient to produce the amount of the expenditures for ordinary municipal purposes, as estimated by the council, less the amount of the estimated probable revenue form business taxes and sources other than taxation, due allowance being made for taxes that may reasonably be expected to remain unpaid.

(4) The council by by-law, shall authorize the secretary-treasurer to levy upon the assessed value of all lands and improvements assessed in the assessment roll a tax at such uniform rates on the dollar as the council deems sufficient to produce the amount of such sums as are annually requisitioned by the board of any school division, school district or municipal hospital district upon the assessed value of all lands and improvements assessed in the assessment roll.

(5) All such rates shall be levied in addition to but together with the rate authorized for ordinary municipal purposes.

(5a) When a by-law has been passed providing for a business tax in accordance with The Assessment Act, 1960, the council shall by by-law authorize the secretary-treasurer to levy at such uniform rates on the dollar as the council deems sufficient, a business tax for municipal, school and municipal hospital purposes or any one or more of them as specified in the business tax by-law, but in no case shall the rates levied for any purpose set out in the business tax by-law be greater than the rates levied for the same purpose on the assessed value of land in the assessment roll.

(6) In acting under subsection (4), due allowance shall be made, in respect of school divisions or school districts, for the revenue derived from business taxes and for taxes that may reasonably be expected to remain unpaid.

(7) The council may by resolution provide for the combination into one rate of the different rates levied pursuant to any by-law passed 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 separte school supporter.

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

(9) The total amount of all rates levied pursuant to this section and collected in any year shall be credited to the general revenue of the town or village and shall be available for the payment of the general amount payable by the town or village in that year to any municpal hospital district, school district, or school division.

(10) 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.". (14) Proceedings under subsection (9) to recover the value of any assistance given may be taken within twenty years after the right of recovery accrued to the town or village, but not afterward.

**19.** Section 353 is struck out and the following is substituted:

**353.** (1) The council shall, as soon as practicable in each year, prepare a detailed estimate in the prescribed form of the probable expenditures of the town or the village 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 expenditures for ordinary municipal purposes as may be set by the council;
- (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 town or the village may become liable to pay by virtue of the provisions of any other statute of the Province.

(2) The council shall make an estimate of the probable revenue of the town or village for the year to be derived from business taxes, grants in lieu of taxes and sources of revenue other than taxation.

(3) A copy of the estimates so prepared shall be incorporated in the minutes of the meeting of the council at which the estimates are adopted.

(4) The council shall, by by-law, authorize the secretarytreasurer to levy upon the assessed value of all lands and improvements shown on the assessment roll, a tax at such uniform rate on the dollar as the council deems sufficient to produce the amount of the expenditures as are estimated by the council or as are annually requisitioned upon the council, 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 town or village may become liable to pay by virtue of the provisions of any other statute of the Province.

(5) In acting under 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 for 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 a by-law has been passed providing for a business tax in accordance with *The Assessment Act*, the council shall by by-law authorize the secretary-treasurer to levy a business tax at such uniform rate on the dollar as the council deems sufficient, but in no case shall the rate be greater than the combined rates levied on the assessed value of the land forming the site of the business.

(8) The council may by resolution provide for the combination into one rate of the different rates levied pursuant to any by-law passed 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.

(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 the town or village and shall be available for the payment of the general expenditures of the town or village and also for the payment of any amount payable by the town or village 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) A by-law passed pursuant to subsection (4) shall

20. A new section is added to provide for a town or village having the option of either levying property taxes against machinery and equipment or levying a business tax, but not both. The new section becomes effective in 1962.

21. Section 368, subsection (2) presently reads:

"(2) The tax roll may be a continuation of the assessment roll and may combine all classes of taxes or there may be a separate tax roll for each distinct class of taxes, and shall in that way, or independently, contain

(a) the name of every person liable to taxation,

(b) the residence of every person liable to taxation,

(c) the value of the land, buildings and improvements, or premises wherein the person liable to faxation carries on his trade, business or profession in respect of which he is liable to taxation, and

(d) the total amount for which the person liable to taxation is liable, and there shall be calculated and set down opposite each such entry in appropriately headed columns the sums for which that person is chargeable by way of taxes.".

**22.** Section 369, subsection (1) is revised for clarification. Section 369, subsection (1) presently reads:

"369. (1) Every owner, purchaser and conditional owner of assessed land shall, whether his name appears on the assessment roll or not, pay taxes upon the assessed value thereof at the rates lawfully imposed thereon, irrespective of the amount or nature of his interest in the property.".

**23.** Section 370, subsection (1) is revised to provide uniformity with the other municipal taxing Acts and to require more detail to be given on the tax notice. Section 370, subsection (1) presently reads:

"370. (1) The secretary-treasurer shall either mail to each taxable person a written or printed notice showing the amount of the taxes charged against him in the roll, or deliver such notice to an adult person at the residence or business office of the person taxed.".

#### **24.** Section 382 presently reads:

"382. (1) The secretary-treasurer may, from time to time by writing under his hand, appoint any person to make and execute any levy that the secretary-treasurer is authorized to make pursuant to this section.

(2) A person so appointed has the same powers to make and execute the levy as are conferred upon the secretary-treasurer for that purpose by this section.".

An error in wording is corrected.

25. A new section is added to provide for a levy for local improvements to be on a unit basis as is now provided in The City Act.

show the separate mill rates levied for each purpose.

**20.** The following new section is added immediately after section 353:

**353***a*. Notwithstanding the provisions of this or any other Act the council, by by-law, 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 it deems advisable.

**21.** Section 368, subsection (2) is amended

- (a) by striking out the word "and" at the end of clause
  (c) and by adding the word "and" at the end of clause (d),
- (b) by adding the following clause immediately after clause (d):
  - (e) the several rates of taxation levied for the current year.

**22.** Section 369 is amended by striking out subsection (1) and by substituting the following:

**369.** (1) 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.

**23.** Section 370 is amended by striking out subsection (1) and by substituting the following:

**370.** (1) The secretary-treasurer shall either mail to each taxable person or deliver to an adult person at the residence or business office of the person taxed a notice showing

- (a) the location of the business or property assessed,
- (b) the assessed value of the business or property,
- (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 business or property, and
- (f) the total taxes due in respect of the assessed business or property.

**24.** Section 382 is amended by striking out the word "section" where it occurs in subsections (1) and (2) and by subbituting the word "Act".

**25.** The following heading and section are added immediately after section 400:

**26.** Section 406, subsection (4) is struck out to conform with the new section 400a. See clause 25 above. Section 406, subsection (4) presently reads:

"(4) If too large a sum has at any time been raised, the excess shall be refunded ratably to those by whom it is paid.".

27. Section 409, subsection (2) presently reads:

"(2) An appeal shall not be made under this section except upon the first imposition of the special assessment.".

**28.** Commencement of Act.

### Unit Rate

**400**a. (1) Instead of basing the special frontage assessment or the special benefit assessment on the actual cost of an improvement in the manner set out in sections 398 to 400, the council, by by-law, may fix a uniform unit rate based on estimated average costs throughout the town or village for any type of work undertaken as a local improvement.

(2) Where the special frontage assessment or the special local benefit assessment based on a uniform unit rate has been fixed for one type of local improvement, notwith-standing section 406,

- (a) no refund shall be given to the property owners in any case where the annual assessment based on the unit rate is in excess of the actual cost of construction, and
- (b) no additional special assessment shall be made on the property owners in any case where the annual assessment based on the unit rate is below the actual cost of construction.

**26.** Section 406 is amended by striking out subsection (4).

27. Section 409 is amended by striking out subsection (2) and by substituting the following subsections:

(2) An appeal under this section may be made only once after the imposition of the special assessment.

(3) Where on appeal to the court of revision or the Alberta Assessment Appeal Board an assessment is cancelled, altered or varied the council or the Board shall amend the by-law accordingly and the assessment so altered, varied or cancelled shall be substituted for the original assessment.

**28.** (1) This Act, except section 20, comes into force on the day upon which it is assented to.

(2) Section 20 comes into force on the first day of January, 1962.

No. 90

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SECOND SESSION

## FOURTEENTH LEGISLATURE

9 ELIZABETH II

1961

# BILL

An Act to amend The Town and Village Act

Received and read the

First time

Second time

Third time

HON. MR. HOOKE