

BILL

No. 19 of 1911.

An Act to amend the Medicine Hat Charter.

(Assented to 1911.)

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

1. *The Medicine Hat Charter*, being chapter 63 of the Statutes of Alberta, 1906, as amended by chapter 27 of the Statutes of Alberta, 1910 (Second Session), is hereby further amended as follows:

1. Title 2, section 1, is amended by inserting after the word "survey" in the eleventh line thereof the following words: "The east half and that part of the north-west quarter of section 32 lying north of the Saskatchewan River, that portion situate west of the Saskatchewan River of the north-west quarter of section 33; the south half of section 30 and the north-east quarter of section 29, all in township 12, range 5, west of the fourth meridian; that portion of the north half of section 31, township 12, range 5, lying north of the Saskatchewan River; the north half and the south-west quarter of section 36, range 5, sections 35, 26 and 25, the north-east quarter of section 27; that portion of the south-east quarter of section 34 lying south of the Saskatchewan River all in township 12, range 6, west of the fourth meridian."

2. Title XII, section 1, is amended by inserting after the word "works" in the fourth line thereof the word "industries."

3. Title XXI, section 2, is amended by adding the words: "to regulate and control theatres and moving picture shows" at the end thereof.

4. Title XXI, section 3, subsection (b) is amended by inserting after the word "undertaking" in the fifth line thereof the words "or to agricultural societies."

5. Title XXII, section 3, is amended by inserting after the word "fund" in the second line thereof the words "and the outstanding debenture debt incurred in respect of any public utility which during the previous year was self-sustaining."

6. Title XXII, section 9, is amended by adding after the word "secretary-treasurer" in the sixth line thereof the following: "Provided however that the signature of the secretary-treasurer to such coupons may be lithographed or engraved."

7. Title XXXI, section 4, subsection (6) is amended by striking out the words and figures "up to the amount of \$1,000.00" where they occur therein.

8. Title XXXI is further amended by inserting the following as subsections 2, 3 and 4 of section 5:

"(2) Every person who, and every firm, partnership, company or corporate body that carries on business in any way in the city, whether he resides there or not, as merchant, contractor, trader, manufacturer, warehouseman, tilemaker, artificial stonemaker, the business of an abattoir or meat packer, banker, broker, bank, loan company, mortgage company,

trust company, insurance company, money lender, barber, money changer, lawyer, conveyancer, physician, surgeon, veterinary surgeon, farrier, undertaker, dentist, photographer, sign painter, auctioneer, grocer, caterer, butcher, baker, huckster, tailor, mechanic, carpenter, blacksmith, repairer, plumber, pawnbroker, keeper of livery stable, sale stables, feed and provender stables, automobile livery, hotels, saloons, Turkish or other baths, laundry work (using power other than manual labour), tanner, land agent, commission agent, ticket agent, detective agent, advertising agent, collecting agent, ticket seller, telegraph agent, telephone agent, fuel dealer, dealer in building materials, inspector of any kind, agent of any kind, or acts as agent for any of the above mentioned businesses, or who carries on any other business, trade, occupation, manufactory, art or profession not above mentioned, shall be assessed for a sum equal to the annual rental value of the premises, whether buildings or lands or both, which he so occupies in carrying on any of the businesses, professions, employments, or callings above mentioned, or which he uses for an office for such business, profession, employment or calling and both thereof, to the end and intent that all persons, firms, and corporations occupying premises not used solely as a residence for the person, firm or corporation so occupying the same, shall be liable to assessment for a sum equivalent to the annual rental value of the premises so occupied. The assessment made under this section shall be known as 'business assessment,' and the tax levied on this assessment shall be known as 'business tax.' This section shall not be deemed to include and shall not include theatres, opera houses, public halls, places of public amusement, places used for public meetings only, or any halls or places of meeting for political, friendly or other societies or bodies of people, or any temperance hotel or boarding house, eating house, restaurant, bowling alleys, boot blacking and boot shining establishments, laundries using manual power chiefly, hospitals of all kinds, business colleges, music halls, dance halls, shooting galleries, skating rinks and dairies, which are subject to license by the city.

"(3) Subject as herein stated the business assessment of hotels shall be limited to and shall include the ground floor of the hotel building for whatever purposes used. In respect of such ground floor there shall be a business assessment equivalent to annual rental value on the basis of the like value of business properties in the immediate vicinity. Should any other portion of the building be used for the purpose of business other than such as are strictly hotel business, there shall be a business assessment in respect of such portion arrived at on the same basis.

"(4) Each corporation, company, individual or partnership shall pay to the city a business tax to such extent as may be fixed by by-law from time to time, per centum of the amount of the business assessment of such corporation, individual or partnership, as shown on the business assessment roll, and each individual in any such partnership shall be liable for such tax; provided that this section shall not apply to a railway company or to ticket agents, ticket sellers, telegraph agents, or railway agents employed by a railway company exclusively for the business of such railway company if such railway company is liable to pay taxes under any taxation act, or if the property of such railway company is exempt under any by-laws or by-law of the city; provided that in case it shall at any time before the preparation of the business tax roll be satisfactorily made to appear to the assessment commissioner that any person, subject to business assessment, has given up, sold or disposed

of such business to another person who is continuing the same, the assessment commissioner shall, in preparing the business tax roll, charge such person with the business tax *pro rata* in respect of the number of months during which he had carried on such business (a fraction of a month being taken as a month), and the assessment commissioner shall, upon the same basis of assessment, charge the successor in business in such premises with the remainder of the taxes in respect of the year in question. If a person under business assessment permanently vacates the premises before the first day of July, the assessment commissioner shall, on being satisfied of that fact before preparing the business tax roll, enter the business tax against such person in regard to such premises at one-half of the amount of the tax for the year. Upon its appearing to the assessment commissioner that such person has resumed business in the premises, or that any other person has subsequently commenced business in the premises, or that any other person has subsequently commenced business therein, he may in either case charge against the party so resuming or commencing business the business tax *pro rata* for the portion of the remainder of the year in which business is carried on in the premises."

9. Title XXXII, section 1, is hereby amended by inserting the words "and a business tax roll" after the words "roll" in the second line thereof.

10. Title XXXII is further amended by adding the following as subsections 3 and 4 of section 1 thereof:

"(3). The business assessment shall be made in a separate roll and may be made at a different time from the general assessment roll. The completion of the business assessment roll may be returned or reported upon to the assessment committee, at a different time from that fixed in respect of the general assessment roll. The court of revision may sit for the hearing of appeals from the business assessment at different times from those fixed for hearing appeals from the general assessment. For the purpose of this section the two assessments may be treated as separate and distinct. In all other respects the inspection of the business assessment roll, the giving notice of appeal or making complaints, and the procedure for appeals and the coming into force of such assessment roll, and for the preparation of a tax roll based thereon and collection of taxes, shall be the same as bylaw are provided for the general assessment.

"(4). The assessor shall forthwith after the revision of the business assessment roll prepare a business tax roll, in which he shall, in addition to other information, insert the name of the person, firm or corporation assessed and carry out in a separate column the amount of taxes chargeable per centum on each assessment, and the sum so shown shall be and create a debt due by the party so mentioned in the roll to the city, and that sum shall be the business tax payable by the party assessed."

2. This Act shall come into force and effect

No. 19

~~THIRD SESSION~~

SECOND LEGISLATURE

2 GEORGE V

1911

BILL

An Act to amend the Medicine Hat
Charter.

Received and read the

First time

Second time

Third time

EDMONTON:

JAMES E. RICHARDS, Government Printer
A.D. 1911