

# BILL

No. 75 of 1913.

An Act to amend Chapter 2 of the Statutes of the Province of Alberta, 1911-12, intituled "An Act respecting Towns."

(Assented to 1913.)

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

1. That section 2 be amended by repealing clause 3 and substituting therefor the following clause:

(a) "A burgess is an elector who is assessed as the owner or occupant of land."

(b) By repealing clause 4 and substituting therefor the following:

'Owner' means and includes any person who appears by the records of the land titles office of the land registration district within which such land is situated to have any interest in any land in a town other than as a mortgagee or an encumbrancee."

(c) By repealing clause 5 and substituting therefor the following:

'Occupant' means the person in actual occupation, other than in an official capacity, of any land exempt from taxation under the provisions of this Act."

(d) By repealing clause 19 and substituting therefor the following:

'Hawker' or 'Pedlar' means and includes any person whom, whether as principal or agent, goes from house to house, selling or offering for sale goods, wares or merchandise to any person, not being a wholesale or retail dealer in such goods, wares or merchandise, or offers or exposes to any person not being a wholesale dealer in such goods, wares or merchandise, samples or patterns of any goods, wares or merchandise to be afterwards delivered in the village, but shall not mean or include any person selling meat, fruit, fish or agricultural implements, sewing machines or farm produce by retail."

(e) By repealing clause 20 and substituting therefor the following:

'Transient trader' means and includes any person who occupies premises in the town, who offers goods, wares or merchandise for sale, either personally or through a licensed auctioneer or other agent or servant whose name has not been entered on the last revised assessment roll of the town or who has not, before he offers such goods, wares or merchandise for sale as aforesaid, resided continuously in the town for a period of three months next preceding the date at which he offers such goods, wares or merchandise for sale."

2. That section 8 be amended by adding thereto the following:

(3) "The Minister may from time to time alter the name of any town upon a petition of a majority of the council and a notice of such alteration shall be published in the "Alberta Gazette," and in such case the seal theretofore used by such town shall continue to be the seal thereof until changed by the council."

3. That section 10 be amended by adding thereto the following:

(a) "Provided, however, that no territory shall be annexed to any town, unless a plan of subdivision of such territory has been registered in the land titles office for the land registration district within which such land is situated and unless there is erected on such territory at least one building actually occupied as a dwelling-house or place of business, for every five acres included therein.

(b) "The Lieutenant Governor in Council, upon receipt of a petition from the owner or owners of any parcel of land within the limits of the town of an area of not less than 80 acres, 75% of which is under cultivation and used exclusively for agricultural purposes and of which no plan of subdivision has ever been registered, may separate such territory from the town upon such terms and conditions as the Lieutenant Governor in Council may by proclamation, provide and from and after the date of such proclamation, such territory shall cease to form part of such town but shall continue liable for the payment of any debenture indebtedness of the town incurred prior to the date of such proclamation in the same manner as if such separation had not taken place."

4. That section 15 be amended by striking out the words of clause 1 hereof after the word "owner" in the eighth line thereof and substituting therefor the following:

"Of an interest in land within the town, which interest is of the value of \$500 over and above charges, liens and encumbrances affecting the same and whose name is on the last revised assessment roll of the town and who has paid all taxes due by him to such town."

5. That section 72 be amended by striking out the words after the word "nomination" in the eighth line thereof and substituting therefor the following:

"of an interest in land in the town, which interest is of the value of \$500 over and above all charges, liens and encumbrances affecting the same and whose name is on the last revised assessment roll of the village or on the last revised assessment roll of the municipality for that portion of the town not formerly comprised within the village, and who has paid all taxes due by him."

6. That section 79 be amended by striking out of the figures "\$200" in the fifth line thereof and substituting therefor "\$100.00."

7. That section 80 be amended by striking out the words "and continuously" in the second line thereof and inserting the word "continuously" after the word "been" in the first line thereof.

8. That section 81 be amended by repealing the same and substituting therefor the following:

"If any person has on or before the first day of October in the then current year disposed of the property upon which he was qualified as a voter or so much thereof that he is no longer the owner of land, which appears from the last revised assessment roll to be of the value of \$100.00 or upwards, or if any person's name is wrongfully put down on the voter's list, such person shall be disqualified as a voter and any elector may apply to the court to have the name of such person so or otherwise disqualified struck off the voter's list, and the name of the person or persons now the owner or owners of the property disposed of, if otherwise entitled, substituted in the name of any such persons so disqualified."

**9.** That section 163 be amended as follows:

(a) By striking out the word "twenty" in the sixth line of clause 36 thereof and substituting therefor the word "ten."

(b) By inserting after the word "thirty" in the fourth line of the proviso to clause 79 thereof, the words and figures "and sections 33 to 36 inclusive."

(c) That clause 60 be amended by inserting after the word "stables" in the second line thereof the words "laundries, money lenders."

**10.** That section 164 be amended by repealing same and substituting therefor the following:

"No council of any town shall have power:—

"1. To grant a bonus or any other aid to any person, company or corporation for the construction, establishment or operation of any manufactory, mill or railway or any other business or concern whatsoever either within or without the municipality.

"2. To exempt from taxation any such manufactory, mill or railway or other business or concern, nor subscribe for stock in or guarantee the bonds, debentures or other securities thereof."

**11.** That section 190 be amended by adding the following:

"(4) Any town which intends to apply for certificate approving a by-law shall forward a copy of such by-law to the Minister before it has been submitted to a vote."

**12.** That section 267 be amended by adding thereto the following:

"(3) If the value at which any land has then been assessed appears to be more or less than the true value, the amount of assessment shall nevertheless not be varied on appeal if the value at which said land is assessed bears a fair and just relation to the value at which other lands in the immediate vicinity thereof are assessed."

**13.** By adding immediately after section 270 the following:

"270a Upon receipt of a petition signed by at least two-thirds of the members of the council of any town requesting him so to do, the Minister may, if satisfied that it is impossible for the town to raise a sufficient revenue by the imposition of taxes herein otherwise provided for, authorize the council to impose for a period of not more than three years a tax to be known as a business tax upon all persons carrying on

any trade, business or profession within the limits of the town; provided that this tax shall not apply to any businesses licensed under clauses 60 or 61 of section 163 hereof.

“(2) The assessment of trades and businesses shall be made upon the basis of the rental value of the premises in which said trade or businesses are carried on and no such tax shall exceed more than 20% of the rental value of such premises; provided that the Minister may if he deem proper extend the period of three years during which said tax may be levied for such longer period not to exceed three years as he may deem proper.

“(3) In any town where a business tax is levied, under the provisions of this section, the form of assessment roll herein provided shall be varied as may be necessary.

“270b Upon a receipt of a petition signed by at least two-thirds of the members of the council, requesting him so to do, the Minister may, if satisfied that it is impossible for the town to raise a sufficient revenue by the imposition of taxes herein otherwise provided, except such taxes as may be authorized under the provisions of section 270a hereof, authorize the council to impose for a period of three years a poll tax upon every male person of the age of twenty years or upwards, except members of His Majesty's Naval or Military forces on full pay or on the actual force of the Royal North-West Mounted Police force, who has been a resident of the town for at least three months prior to the 31st day of October in any year and who is not assessed upon the last revised assessment roll; provided, however, that such poll tax shall not be less than the sum of \$2.00 per year or more than \$3.00 per year.

“(2) The poll tax may be collected in the same manner as other municipal taxes and the person appointed to collect the same may also demand same from the employer of the person liable for such tax and such employer shall deduct the amount thereof from the salary of wages which are then or which shall first thereafter during the then current year become owing by him to the person liable to pay such tax and shall pay the same as soon as such amount is due by the said employee to the person appointed to collect the same and in default of such payment, may on summary conviction, be ordered to pay such tax together with costs and in default of payment to imprisonment for a term not exceeding thirty days.”

14. By adding immediately after section 273 the following:

“273a. Immediately upon the completion of the Assessment roll, the assessor shall make and attach thereto a statutory declaration in the following form:

“I,..... of the Town of..... in the Province of Alberta,..... do solemnly make oath and declare:

“1. That I have according to the best of my information and belief set down in the above assessment roll all land liable to assessment situated in the town of..... and I have justly and truly assessed each of the parcels of land so set down at its actual value and I have also justly assessed each person assessable as the occupant of land exempt from assessment under the provisions of this Act.

“2. That I have estimated and set down to the best of my information and belief in the said assessment roll the

amounts assessable against every person named in the said assessment roll for the purpose of the taxing of his trade or business.

“3. That according to the best of my knowledge and belief I have entered therein the name of every person entitled to be entered under the provisions of *The Town Act*, and I have not intentionally omitted from the said assessment roll the name of any person whom I know or whom I had good reason to believe was entitled to be entered therein under the said Act.

“(4) That I have not entered the name of any person at too low a rate in order to deprive such person of a vote, or at too high a rate in order to give such person a vote and the amount for which each such person is assessed in the said roll truly and justly appears in the notice delivered or transmitted to him.

“And I make this solemn declaration, conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath and by virtue of *The Canada Evidence Act*.

“Declared before me at . . . . . }  
in the Province of . . . . . }  
the . . . . . day of . . . . . 19 . . . }

.....  
A Commissioner, Etc.”

15. By adding immediately after section 292 the following:

“292a. On the hearing of any such appeal if it is made to appear to the Judge that land situated in any town school district but outside the limits of the town municipality has been assessed at a higher relative value than land within such town municipality he may order that a percentage of reduction be made in the assessed value of all lands so situated outside the limits of such municipality so that justice may be done in the school district as between the ratepayers inside and outside the limits of the town municipality.

“The judge shall have further power upon the hearing of any such appeal if he is of the opinion that the assessment is so inequable that substantial justice cannot be done by adjusting the assessment in such cases as are then on appeal before him or by means of the exercise of the powers hereby conferred in the next preceding section, he may order that the assessment be quashed and that new assessment be made.”

16. That section 294 be amended by adding thereto:

“3. In the case of a town school district the rate of taxation on unsubdivided farm lands situated outside the limits of the town municipality shall not exceed 8 mills on the dollar.”

17. Section 300. (a) By striking out the word “October” in the first line of sub-section 1 thereof and substituting therefore the word “September.”

(b) By adding thereto the following:

“If the taxes payable by any person for the purposes of the town be less than \$2.00, the amount set down as payable by that person shall be \$2.00 and if the amount payable

by any person for school purposes shall be less than \$2.00, the amount set down as payable by that person shall be \$2.00."

18. Section 307 shall be amended by adding after the word "Chattels" in the eighth line thereof the words "wherever found within the town," and by adding after the word "Chattels" in the seventeenth line thereof the words "wherever found within the town."

19. Section 329 shall be amended by adding thereto the following:

"Such notice shall be in the following form:

"In the matter of the Court of Confirmation of the Tax Enforcement Return of the Town of.....

"Take notice that His Honour Judge....., Judge of the District Court of the District of....., has appointed..... the..... day of..... 19.., for the holding of the Court of Confirmation to confirm the Tax Enforcement Return of the town of.....

"And further take notice that you appear to have an interest in (here insert the full description of the land mentioned in the said Tax Enforcement Return).

"Dated the..... day of..... 19..

Secretary-Treasurer of the Town of....."

20. That section 331 be amended as follows:

(a) By striking out the words "three years" after the word "within" in the seventeenth line of sub-section 1 thereof and substituting therefor the words "one year."

(b) By striking out the words "two years" "and" in the second and third lines of sub-section 6 thereof and by striking out the words "copy of such" after the word "send" in the twelfth line thereof and substituting therefor the words "a similar notice."

(c) By adding thereto the following:

"Such notice shall be in the following form:

"Take notice that the Tax Enforcement Return of the Town of..... was confirmed in respect of the herein described lands at the Court of Confirmation held at..... on the..... day of..... 19.., and unless such lands are redeemed on or before the..... day of..... 19.., the same will be absolutely forfeited for non-payment of taxes.

"Dated this..... day of..... 19.....

Secretary-Treasurer of the Town of....."

"You appear to be interested in the following lands (here insert full description of the lands). The amount required to redeem this parcel is \$....., made up as follows:—

"Amount due as shown by tax enforcement return	\$.....
"Taxes accrued since that date	\$.....
"Expenses of advertising, etc.	\$.....
"Costs	\$.....
"Redemption fee.	\$.....

21. That section 333 be amended as follows:

(a) By striking out the words "three years" in the first line thereof and substituting therefor the words "one year." Such application shall be in the following form:—

"The Registrar of . . . . . Land Registration District:

"The Town of . . . . . hereby makes application to be registered as owner of (*here insert full description of land*). Being land as to which the Tax Enforcement Return of the said town was confirmed at the Court of Confirmation held on the . . . . . day of . . . . . 19. . ., and which has not been redeemed.

"Dated this . . . . . day of . . . . . 19. . .

*Secretary-Treasurer of the Town of . . . . .*"

(b) Every such application shall be accompanied by a statutory declaration by the mayor and secretary-treasurer of the town in the following form:

"In the matter of *The Town Act* and in the matter of an application by the Town of . . . . . for the issue of a certificate of title to (*here insert full description of the land*).

"I, . . . . ., the secretary-treasurer of the Town of . . . . ., make oath and say:—

"1. That I have knowledge of the matters hereinafter deposed to.

"2. That at the Court of Confirmation held at . . . . . on the . . . . . day of . . . . ., the Tax Enforcement Return of the said Town was confirmed in so far as such Tax Enforcement Return affects these lands.

"3. That the notice hereto annexed was, after the expiration of ten months and before the expiration of eleven months published in the "Alberta Gazette" and was published in the . . . . . (*the newspaper published in the town or having a circulation in the town as the case may be*).

"That a similar notice and also a statement showing the amount required to redeem such lands was mailed not more than sixty days nor less than thirty days before the expiration of the time limited for redemption to each person appearing by the records in the land titles office for this land registration district to have any interest in such land.

"Sworn before me at . . . . . }  
in the Province of Alberta the . . . . }  
. . . . . day of . . . . . 191. . . }

*A Commissioner, etc.,*"

No. 75

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FOURTH SESSION  
SECOND LEGISLATURE  
3 GEORGE V  
1913

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BILL

An Act to amend Chapter 2 of the  
Statutes of the Province of Alberta,  
~~1911-12~~, intituled "An Act respect-  
ing Towns."

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Received and read the

First time . . . . .

Second time . . . . .

Third time . . . . .

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EDMONTON :  
J. W. JEFFERY, Government Printer  
1913