CHAPTER.

An Act respecting the collection of taxes in the town of Stettler,

Assented to

Whereas a petition has been presented praying that it be enacted as hereinafter set forth and it is expedient to grant the mid prayer.

Therefore His Majesty by and with the advice and consent of the Legislative Assembly for the rovince of Alberta enacts as follows:-

That Chapter 14 of 1913 being an Act respecting the collection of taxes in the town of Stettler be amended by adding thereto the following new sections.

In case any person neglects to pay his municipal taxes for

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year.

thirty days after demand the secretary treasurer may by himself or agent levy the same with costs by distress of the goods and chattels of the persons who ought to pay the same or of any goods or chattels in his possession wherever the same may be found with thin the municipality of any goods or chattels found on the premises the property of or in the possession of any other occupant of the premises and may impound the same on the premises where distrained and no claim of property, lien or privilege shall be available to prevent the sale or the payment of the taxes and costs out of the proceeds of sale thereof; but any such distraint shall be made on or before the 30thm day of December in each

9. The secretary "reasurer shall by advertisement over his hand posted up at three public places within the municipality within which the sale of goods and chattels distrained is to be made give at least six days public notice of the time and place of such sale and of the land on which the same was distrained;

and at the time named in the notice the secretary treasurer or his agent shall sell at public auction the goods and chattels distrained or so much thereof as may be necessary to pay taxes including costs and charges allowed by this ordinance.

- If the property distrained has been sold for more than the amount of taxes and costs and if no claim for the surplus has been made by any other person on the ground that the property sold belonged to him or that he was entitled by lien or tight to the surplus such surplus shall be returned to the person in whose possession the said property was when the distress was made or if such claim be made by the person for whose taxes the property was distrained and the claim is admitted the surplus shall be paid to the claimant.
- If the claim is contested such surplus money shall be paid into the general fund of the municipality and shall be retained until the respective rights of the parties have been determined by action at law or by arbitration as provided in this Ordinance.
- 12. The costs chargeable for distress and sale shall be as follows:

Taking care of property, the sum actually disbursed not exceeding \$1.50 per day

That all taxes on personal property for the year A. D. 1913 which are in arrears may be levied by distress and sale of goods and chattels of the person who ought to pay the same or of any goods or chattels in his possession wherever same may be found within the municipality or of any goods or chattels found on the premises the property of or in the possession of any other

occupant of the premises and the said goods and chattels may be impounded on the premises where distrained and no claim of property, lien or privilege shall be available to prevent the sale or the payment of the taxes and the costs out of the proceeds of the sale thereof but any such distraint for arrears of taxes on personal property for the year 1913 shall be made on or before the 30th day of December A. D. 1914.

