

BILL

No. 41 of 1916.

An Act to amend The Village Act.

(Assented to _____, 1916.)

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

The Village Act, being chapter 5 of the Statutes of Alberta, 1913 (First Session), is amended as follows:

1. Section 2, subsection 1: By adding thereto the following:

“(17) ‘Special franchise’ means every right, authority or permission to construct, maintain or operate, within a municipality, in, under, upon, on or through, any highway, road, street, lane, public place or public water, within the jurisdiction of the municipality any poles, wires, tracts, pipes to conduits, buildings, aqueducts, viaducts, erecting structures or other buildings for the purpose of bridges, railways, tramways, or for the purpose of conducting steam, heat, compressed air, water, gas, oil, electricity, electrical current or any property, substance or product, capable of being transported, transmitted or conveyed, for the supply of natural light, heat, power, transportation, telegraphic, telephonic or other service.”

2. Section 63, clause 29: By striking out the word “town” wherever it occurs in the said clause and substituting therefor the word “village”.

And by adding thereto the following:

“59. Subject to the approval of the Minister compromising upon such terms as may be agreed upon for payment of arrears of taxes on lands which have been subdivided under a plan registered at the land titles office.”

3. Section 81: By inserting after the word “land” wherever it occurs in the said section the words “and special franchise”.

By adding immediately after section 81 the following:

“81a. Any number of electors not less than 10% in number of the votes polled at the annual municipal election last held prior to the date of the petition herein referred to, may by petition in writing signed by such electors submit to the council a by-law to adopt a system of taxation for a period not exceeding four years from the 31st day of December, 1916, providing for the imposition of taxes on buildings and improvements as well as upon lands and special franchises. If such petition be filed in the office of the secretary not later than the first day of September in any year and contain a request that the said by-law if not passed by the council shall be submitted to a vote of the electors of the municipality, the council shall—

“(a) Pass said by-law within sixty days without alteration or amendment; or

“(b) Submit such by-law to the vote of the electors at the next annual municipal election next to be held in the municipality.

“(2) If a majority of the electors voting on the proposed by-law shall vote in favor thereof, such by-law shall thereupon become a valid and binding by-law of the municipality and as long as the same remains in force no taxes of any kind shall be levied in the municipality by the council except in accordance with such by-law.

“(3) Any such by-law which shall be adopted by a vote of the electors shall not be repealed or amended except by a majority vote of the electors to be taken pursuant to a subsequent petition presented to the council under this section.

“**81b.** Petitions under the provisions of this Act may consist of one or more distinct papers. In each of such papers the full text of the by-law, the passage of which is requested, shall be set forth and all such papers filed in any one day in the office of the secretary shall be deemed to be part of the same petition.

“**81c.** Each petitioner opposite his name shall state his place of residence and his occupation. All signatures on the petition shall be witnessed and signed by the witness who shall verify the genuineness of such signatures by affidavit.

“**81d.** The poll or vote on any such by-law shall be taken in the same manner as is prescribed in this Act in the case of a by-law requiring the consent of the electors.”

4. Section 83: By adding thereto the following:

“(4) For the purpose of assessment and taxation it is hereby declared that the value of a special franchise is and shall be the amount of the difference between the actual value of all the property and assets of any person, firm or corporation, carrying on any business and owning and operating any public service utility in connection therewith, using, enjoying or possessing any special franchise, including the value accruing from the use, possession or enjoyment of such special franchise and the value of the physical assets of such person, firm or corporation, used or held in connection with such business or public service utility, including land, rolling stock, railway and street railway tracts, and all machinery, fixtures, building structures, poles, wires, pipes to conduits, and other things existing, erected or placed upon, in, over, under or affixed to land, or any highway, road, street, lane, public place or public water.

“(5) Where by-law has been passed providing for the levying of taxes on buildings and improvements, such buildings and improvements shall be assessed at 60% of their actual value.”

5. By adding immediately after section 83 the following:

“**83a.** The council may for a period not exceeding four years from the 31st day of December, 1915, by by-law passed at a regular meeting of the council held prior to the first day of May in each year at which all the members of the council vote in favor of such by-law, provide for the levying of a tax to be known as a business tax on all persons carrying on any trade, business or profession, within the limits of the village, but the provisions of this section shall not extend to any trade, business or profession licensed under the provisions of this Act.

“(2) The assessment of any such trade, business or profession shall be made upon the basis of the rental value of the premises used or occupied for the purpose of carrying on such business, trade or profession. Such by-law shall fix a uniform rate but no tax imposed hereunder shall exceed ten per centum of the rental value of such premises.”

6. Section 131: By repealing same and substituting therefor the following:

“131. Such return shall be brought up for confirmation before the District Court of the district in which the village is wholly or partly situated or a judge thereof a District Court judge at a sittings of the said court, and a notice of the time and place of such sittings shall be published in every issue of *The Alberta Gazette* for two months and one each week for at least eight weeks in a newspaper published in the municipality or if there be no newspaper published in the municipality in the newspaper circulating therein.

“(2) The date fixed for the confirmation of the return shall be the date of the sittings of the court at which the return is brought up for confirmation.”

7. Section 132: By striking out the form of notice set forth therein and substituting therefor 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 Village of.....

“Take notice that His Honour Judge....., judge of the District Court of the District of..... will at the sittings of the court on..... the..... day of..... 19...., confirm the tax enforcement return of the Village of.....

“And further take notice that you appear to be interested in (*here insert full description of the land mentioned in the said tax enforcement return and give particulars as to taxes outstanding*).

“Dated the..... day of..... 19....

.....
“Secretary-Treasurer of the Village
of.....”

8. Section 138: By adding thereto the following:

“(3) Where any land is sold under the provisions of this section the village municipality shall pay out of the proceeds of such sale any amount that may be due the village school district or a consolidated school district for school taxes, and if the amount received from such sale is not sufficient to pay in full all taxes, costs and penalties, the municipality shall after deducting all expenses incurred in connection with the tax enforcement proceedings apply the balance of the payment on the different taxes outstanding rateably to the amount of the taxes due the village school district or consolidated school district.”

No. 41.

FOURTH SESSION
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Received and read the

First time

Second time

Third time

HON. MR. GARIEPY.

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