

# BILL

No. 6 of 1917.

An Act to amend The Edmonton Charter and to validate and confirm certain By-laws of the City of Edmonton.

(Assented to , 1917.)

**WHEREAS** a petition has been presented by the City Preamble of Edmonton for the amendment of *The Edmonton Charter* and for the validating of certain by-laws of said city;

And whereas it is reasonable that the prayer of the said petition should be granted;

Therefore, His Majesty, by and with the advice and consent of the Legislative Assembly of the Province of Alberta, enacts as follows:

*The Edmonton Charter* is hereby amended as follows:

1. By adding to section 44 the following:

"(2) The council may also fix the salary or remuneration Pay for deputy mayor when acting as commissioner to be paid to any deputy mayor or acting mayor for his services while acting as a commissioner."

2. By repealing Section 319 and by substituting therefor Section 319 repealed the following:

"**319.** Subject to the other provisions of this Act the Substituted section defining subjects of taxation municipal and school taxes of the City of Edmonton may be levied upon (1) land, (2) businesses, (3) special franchises within the city. It shall be the duty of the assessor to make an assessment of all or such number of the above named in the city as he shall be directed by the council and in the manner hereinafter provided."

3. By repealing section 321 and by substituting therefor Section 321 repealed the following:

"**321.** Land shall be assessed at its fair actual value Substituted section prescribing mode of assessment exclusive of the value of buildings and improvements thereon, unless the buildings and improvements shall become assessable as hereinafter provided. In estimating its value regard may be had to its situation and the purpose for which it is used or for which, if sold by the owner, it could and probably would be used in the next succeeding twelve months. In case the value at which any specified land has been assessed appears to be more or less than its true value, the amount of the assessment shall nevertheless not be varied on appeal, unless the difference be gross, if the value at which it is assessed bears a fair and just proportion to the value at which the lands in the immediate vicinity of the land in question are assessed.

"(2) At the next general municipal election the council Re assessment of buildings and improvements shall submit to the burgesses the question of whether or not they are in favor of the assessment of buildings and improvements at a percentage value not exceeding twenty-five per cent. of the value thereof at the time of the assessment, and at the voting upon said question each burgess shall have one vote only.

“(a) The question shall be submitted in the following form:

Are you in favor of the assessment of buildings and improvements at a percentage value thereof not exceeding 25%.	Yes
	No.

“(b) In the event of a majority of the votes being in the affirmative the council shall during the month of January in each year thereafter by resolution fix the percentage of value not exceeding twenty-five per cent. at which buildings and improvements shall be assessed in the year and the assessor shall thereupon assess the same accordingly.

“(3) At the next general municipal election the council shall submit to the electors the question of whether or not they are in favor of a businesses assessment, which submission shall be in the following form: Business assessment and mode of assessing businesses

Are you in favor of a business assessment equal to the full annual rental value of the premises wherein businesses are carried on?	Yes.
	No.

“And in the event of a majority of the votes being in the affirmative, all trades, manufactures, financial or commercial institutions, premises occupied as warehouses or storehouses, businesses, occupations, arts, professions or means of profit or livelihood, carried on, exercised or operated by any person, firm, partnership, company or corporation in the city shall thereafter be assessed on the assessment roll of the city a sum equal to the full annual rental value of the premises, whether buildings or lands or both, in or on which such trades, manufactures, financial or commercial institutions, businesses, occupations, arts, professions or means of profit or livelihood are respectively carried on, exercised or operated.

“(a) The assessment made under this subsection shall be known as ‘business assessment’ and the tax levied thereon shall be known as ‘business tax.’

“(b) Nothing in this subsection contained shall be deemed Exemptions to include any premises used or occupied solely for the purpose of a private dwelling house, private residence or as an apartment, tenement or private lodging house.

“(c) Each person, firm, partnership, company or corporation shall pay to the city a business tax not exceeding Limit of tax and by whom payable six per cent. of the business assessment of such person, firm, partnership, company or corporation as shown on the assessment roll and each individual in any such firm or partnership shall be directly responsible for the payment of such tax.

“(d) The business tax payable to the city hereunder in or for any year shall be fixed by by-law of the city; Rate to be paid by by-law provided that in case no such by-law is passed in any year the rate of assessment for business tax for such year shall be six per cent. of the business assessment for the said

year; and provided further that in case it shall at any time before the preparation of the tax roll be satisfactorily made to appear to the assessor that any person subject to the business assessment has given up, sold or disposed of such business to any person who is continuing the same, the assessor shall in preparing the tax roll charge such person with the business tax *pro rata* in respect to the number of months during which he has carried on such business, a portion of the month being taken as a month, and the assessor shall upon the same basis of assessment charge the successor in business in such premises with the remainder of the tax in respect to the year in question. If a person under a business assessment permanently vacates the premises before the first day of July the assessor shall on being satisfied of that fact before preparing the tax roll enter the business tax against such person in regard to such premises at one-half the amount of the tax for the year. Upon it appearing to the assessor that such person has resumed 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 a business tax *pro rata* for the proportion of the remainder of the year in which the business is carried on in the premises.

If no by-law  
six per cent.

Sale or  
disposal  
provided for

Permanent  
vacation  
before 1st  
of July

“(e) Where any person, firm, partnership, company or corporation liable to pay the business tax provided for hereunder is also required to pay to the city a license fee or charge for the privilege of carrying on the trade, manufacture, business, occupation, art, profession or means of profit or livelihood in respect of which the business assessment is made and the business tax levied, the council of the city shall remit or rebate the whole of such license fee or charge if less than or equal in amount to such business tax and if greater than such business tax such proportion thereof as is equal in amount to such business tax; provided that it shall be deemed a compliance with the provisions hereof on the part of the city to rebate or remit, or where the license fee has been paid, to refrain from levying such portion of the business tax as is equal to such license fee.

Mode of  
adjustment  
where same  
business  
both licensed  
and taxed

“(f) The business assessment and business tax provided for in this Act shall not be affected by anything contained in *The Corporations Taxation Act* of the Province of Alberta, or any amendment to the said Act, or by any other Ordinance or Act of the said province.

Corporations  
Taxation Act:  
not to affect

“(g) The assessment for business tax provided for in this section shall be in addition to the assessment on land or land and buildings and improvements as hereinbefore provided.

Business  
tax to be  
in addition to  
land tax

“(h) The business assessment may be made in a separate roll and may be made at a different time from the general assessment roll and may be returned or reported upon by the assessor at a different time from 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 clause 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, and the procedure for and at appeals, and for the preparation of a tax roll based thereon, and the collection of taxes, shall be the same as by law are provided for the general assessment.

Business  
assessment  
rolls may be  
separate from  
general rolls

“(i) The business tax roll may be included in the general tax roll of the city, or may be separate and distinct therefrom, and the business tax may be made due and payable on the same date or dates as general taxes, or on any other date or dates as the council of the city may by by-law fix therefor; provided, if no such by-law is passed, the date or dates for the payment of business tax shall be the date or dates for the payment of general taxes. <sup>Tax rolls also may be separate</sup>

“(j) The council may by by-law impose a special license fee upon persons, firms or corporations who occupy business premises for temporary periods or who commence business after the final revision of the business assessment roll and whose name is not entered on such roll. <sup>Special license fee on transients</sup>

“(4) The occupant of any building liable to taxation under any of the preceding sections shall be liable for the business tax aforesaid though he may also be the owner of the premises and liable as such owner to taxation on the lands, buildings and improvements. <sup>Occupant of building liable although also owner</sup>

“(5) No person who is assessed in respect of any business or special franchise shall be liable to pay a license fee in respect of the same business or special franchise save as aforesaid.” <sup>No double taxation</sup>

4. By repealing sections 323 and 324 and by substituting therefor the following: <sup>Sections 323 and 324 repealed</sup>

“**323.** As soon as may be in each year but not later than the thirtieth day of April, the assessor shall make up the assessment roll for the city, which roll may be in the following form with such variations as may be required: <sup>Preparation and contents of assessment roll</sup>

CITY OF EDMONTON

# ASSESSMENT ROLL FOR YEAR 19...

# ASSESSMENT ROLL FOR YEAR 19...

(2) For licensing and regulating all motor vehicles, within the meaning of 'motor vehicle' as defined in the interpretation section of *The Motor Vehicle Act*, carrying passengers and used for plying for hire within the municipality; and with respect to motor vehicles licensed under said Act (but so that the general powers which may be exercised under this subsection shall not be in any way limited to the matters specifically stated) to provide—

“(a) For limiting the number of passengers and the quantity and weight of freight or other articles to be carried in each motor vehicle;

“(b) For defining the places in or upon the motor vehicle in which passengers, freight and articles may be carried;

“(c) For naming or defining the routes, streets or limits on or within which each motor vehicle may be operated, and limiting the number of motor vehicles which may be driven or operated on any route or street or within any limits so defined;

“(d) For limiting the number of hours and fixing the period in each day during which the motor vehicle may be operated or driven by any one person;

“(3) Restraining and regulating the running at large or trespassing of any animals and for providing for distraining and impounding them and for determining the compensation to be allowed for carrying out the provisions of such by-law and for services rendered in respect to and sustenance supplied for animals distrained or impounded; for appointing poundkeepers and providing sufficient yards, buildings and enclosures for the safe keeping of such animals as it may be the duty of the poundkeeper to impound; for appraising the damages to be paid by the owners of animals impounded for trespassing and (subject to the provisions hereinafter referred to) for providing for the sale of animals impounded in case they are not claimed within a reasonable time or in case the damages, costs and expenses are not paid: Provisions regarding the impounding of animals running at large

“Provided that in addition to any provision that may be contained in any by-law passed by the council under this clause the provisions of sections 26, 27, 28, 29 and 30 and sections 33 and 36 inclusive of *The Pound District Ordinance* or any provisions that may be substituted therefor or enacted in amendment thereof shall apply to and be observed in the case of any proceedings under such by-law:

“Provided, however, that the sale of any impounded animal as provided for in section 28 of *The Pound District Ordinance* may be held at such place in the city as may be designated by by-law.

“(4) Compelling the destruction of noxious weeds and plants by the owner or occupant of the premises upon which or upon the highways abutting which the same may be growing or standing, or in default of the owner or occupant destroying or removing the same the city may provide for destroying and removing the same and charging the expenses so incurred as part of the municipal taxes against such premises for the current year. Special by-laws regarding destruction of noxious weeds

“(5) Compelling every person, firm or corporation carrying on any profession, business, calling, trade or occupation, either permanently or temporarily, to register his or its name in such manner as the council shall order, and fixing the fee payable for registration, which fee may be in addition to any taxes, license fees or other civic imposts.” Compelling the registration of businesses

6. By adding thereto the following section:

“347a. Until after the expiration of the year following the year in which a permanent treaty between Great Britain and Germany shall have been signed, there shall be no appeal in respect of any lands from the council if the following provisions have been complied with, viz.: Special provisions re assessment appeals during the present war

- “(a) If the aggregate assessment of the lands in the municipality is less by ten per cent. than the assessment as fixed by the judge, of the year next preceding;
- “(b) If the assessment of the land in question is less by ten per cent. than its assessment as fixed by the judge, in the year next preceding; and
- “(c) If the assessment of the land in question is fair and equitable in comparison with other lands of the same class in the municipality, such comparison to be made by reference only to the assessment roll of the municipality for the year 1914.”

7. By adding to section 315 as amended by section 21 of chapter 28 of the Statutes of Alberta, 1916, the following: Power of sinking fund trustees to borrow money

“(9) The said trustees may when necessary to meet any payments out of the sinking fund borrow money from any person, bank or corporation for any period not exceeding one year and in security for any such temporary loan made as aforesaid they may pledge or hypothecate any securities held by them.”

8. The following by-laws of the City of Edmonton, Validation namely:

- (a) By-law No. 659, finally passed on the 23rd day of November, 1915, and intituled “A By-law to provide for the raising of the sum of \$10,000.00 by the issue of debentures to pay for a portion of the cost of that part of the widening of 95th Street (otherwise known as Kirkness Street), which is to be paid for by way of special frontage assessment”;
- (b) By-law No. 661, finally passed on the 9th day of November, 1915, and intituled “A By-law to provide for the raising of the sum of \$35,625.54, by the issue of debentures, to pay the portion of the cost of certain local improvements, namely: Plank sidewalks made in the City of Edmonton during the year 1915, which are to be paid for by way of special frontage assessment”;
- (c) By-law No. 664, finally passed on the 11th day of January, 1916, and intituled “A By-law to provide for the raising of the sum of \$37,782.99 by the issue of debentures, to pay the portion of the costs of certain local improvements (the installation of a system of lighting) made in the City of Edmonton during the years 1913 and 1914, which are to be paid for by way of special frontage assessment”;
- (d) By-law No. 665, finally passed on the 11th day of January, 1916, and intituled “A By-law to provide for the raising of the sum of \$412,686.49 by the issue of debentures, to pay the portion of the cost of certain local improvements (cement or concrete sidewalks and street paving) made in the City of Edmonton during the year 1914, which are to be paid for by way of special frontage assessment”;

- (e) By-law No. 666, finally passed on the 11th day of January, 1916, and intituled "A By-law to provide for the raising of the sum of \$8,363.20 by the issue of debentures, to pay the portion of the cost of certain local improvements, namely, paving with curb and gutter made in the City of Edmonton during the year 1915, which are to be paid for by way of special frontage assessment";
- (f) By-law No. 667, finally passed on the 11th day of January, 1916, and intituled "A By-law to provide for the raising of the sum of \$71,919.30 by the issue of debentures, to pay the portion of the cost of certain local improvements (street grading and plank sidewalks) made in the City of Edmonton during the year 1914, which are to be paid for by way of special frontage assessment";
- (g) By-law No. 668, finally passed on the 11th day of January, 1916, and intituled "A By-law to create a debt in the sum of \$63,687.30, being the moneys required to pay the portion of the cost of certain sewer extensions constructed as local improvements in the City of Edmonton in the year 1914 and of certain sewer extensions constructed in the City of Edmonton as local improvements in previous years but in regard to which no debt has been created, all payable by way of special frontage assessment, and for the issue of debentures in said sum";

are and each of them is hereby declared legal, valid and binding on the City of Edmonton and the ratepayers thereof, and that the same shall not be open to question in any court on any ground whatever, and all debentures and coupons thereto attached, issued or to be issued or purporting to be issued under the same or any of them, are hereby declared legal, valid and binding on the City of Edmonton and the ratepayers thereof, and that the same shall not be open to question in any court on any ground whatever, and all assessments made or to be made for the payment of any and all of the same are hereby confirmed and declared to be legal, valid and binding.

**9. Section 239 is hereby amended as follows:**

Section 239  
amended

(1) By adding to the first section thereof the following: "Provided that any such by-law relating to blacksmith shops may provide that same shall be closed at the hour of five o'clock in the afternoon."

(2) By inserting after the words "barber shop" in the second line of subsection (10) the words "blacksmith shop."

**10. Section 8 is hereby amended by striking out the words "but excepting and excluding from the locality above described the Village of Calder".**

**11. The area known as the Village of West Edmonton shall from and after the passing of this Act be and become part of the City of Edmonton.**

Amalgamation  
with Village of  
West Edmonton

(2) All assessment rolls and collector's rolls of the said village shall become part of the assessment rolls and collector's rolls of the City of Edmonton, and all taxes, assess-



ments and rates, together with arrears and penalties due to said village shall be taxes, assessments, rates, arrears and penalties due to the City of Edmonton and shall be collectable under the provisions of *The Edmonton Charter*: Provided that nothing herein contained shall in any manner supersede or discontinue the proceedings already taken under the provisions of *The Village Act* by the said village for the forfeiture for arrears of taxes of certain lands set forth in the order or adjudication made by His Honour Judge Crawford, a judge of the District Court of the District of Edmonton, and dated the 20th day of July, 1916; the continuation of the said proceedings and all subsequent proceedings relating to the forfeiture of said lands for the non-payment of taxes shall be continued under the provisions of the said *The Village Act* in the name of and by and on behalf of the City of Edmonton and all certificates of title which may be issued in pursuance thereof shall be issued to the City of Edmonton as registered owner; the said lands or such of them as may become the property of the said city shall be held and be subject to the provisions of the said *The Village Act*, except that the city shall not be required to obtain the approval of the Minister for the selling, leasing or otherwise disposing of the same: And it is hereby declared and enacted that the said the Village of West Edmonton was for the purpose of all proceedings relating to the forfeiture of said lands for arrears of taxes situate within the Judicial District of Edmonton.

(3) All property, both real and personal, of whatsoever kind and nature and wheresoever situate, belonging to or under the control of the Village of West Edmonton is hereby declared to be the property of the City of Edmonton, and all such property and all deeds, books, papers, writings and other documents relating thereto or to the affairs of said village in the possession or under the control of the council thereof or of any officer, servant or agent thereof, shall forthwith be delivered to such persons or officials as the council of the City of Edmonton shall appoint.

(4) The filing of a copy of this Act in the land titles office for the North Alberta Land Registration District shall operate as a transfer to the City of Edmonton of all lands, mortgages, encumbrances, leases or other instruments standing in the name of said Village of West Edmonton, and the registrar of said district shall upon payment of the proper fees register the City of Edmonton as the owner thereof.

(5) All existing liabilities, lawful debts and obligations of the said village are hereby declared to be the liabilities, debts and obligations of the City of Edmonton and shall be met, discharged, observed and kept by the city according to the nature thereof as if the same had been originally incurred or entered into by the City of Edmonton.

(6) All sureties for the several officials of the said village shall be and remain liable to the City of Edmonton as if they had become sureties for such officials to the City of Edmonton in the first instance; and all bonds and securities (whether on behalf of officials or others) which shall have been given to the said village at any time before the passing of this Act shall enure to the benefit of the City of Edmonton and said city shall have all the rights and remedies thereto and thereunder and be entitled to

recover thereon to the same extent and under the like circumstances as the said village could have done if it had remained a separate municipality.

(7) The by-laws and regulations of the City of Edmonton for the peace, order, good government and welfare of the city shall from and after the coming into force of this Act be in force within the area comprised in said village, and the by-laws and regulations of said village for these purposes shall thereafter cease to have any force or effect.

(8) The City of Edmonton shall expend all moneys on hand in the village treasury at the time of the coming into force of this Act, upon street improvements within the present limits of the said village.

12. The above sections 10 and 11 shall not come into force and effect until the question of amalgamation of the said village has been submitted to a vote of the electors as defined in subsection 5(a) of section 2 of *The Village Act*, and assented to by a majority of the said electors voting on the question and all the provisions of *The Village Act* shall so far as applicable *mutatis mutandis* apply, and the said council of the village shall have power and authority to submit the said question.

Amalgamation  
to be voted on  
by electors of  
village

13. Subsection 5 added to section 309 by section 77 of chapter 28 of the Statutes of Alberta, 1916, is hereby amended—

Section 309  
further  
amended by  
making  
borrowing  
against arrears  
to taxes  
temporary  
loans only

1. By inserting between the words "council" and "may" in the first line thereof the words "without the assent of the burgesses;"

2. By adding thereto the following:

"(c) All loans made or hereafter made hereunder are declared to be temporary loans only and shall form no part of the general debt of the city within the meaning of this Act, and it shall not be necessary to recite the amounts secured by any such debentures, bills or other securities in any by-law for borrowing money."

14. Section 35 of chapter 28 of the Statutes of Alberta, 1916, is hereby amended by striking out the words "a week for four consecutive weeks" in line seven thereof; and by striking out the words "the next following" in line eight thereof; and by striking out the word "four" in line nine thereof, and substituting therefor the word "eight."

Providing for  
only one  
insertion of  
list of lands  
to be sold for  
taxes

15. By adding to said section 35 the following:

"(2) The council shall from the current revenue of the city furnish the treasurer with such funds as shall be necessary for the carrying out of the sale and the same shall be a first charge upon the moneys realized by said sale."

City to finance  
treasurer

16. The City of Edmonton may, notwithstanding any Ordinance of the North-West Territories, Statute of the Province of Alberta or order or regulation made thereunder, dispose of all its sewage and drainage water in such manner as the Provincial Board of Health shall from time to time order or direct for a period of three years from the passing of this Act.

Temporary  
disposal of  
sewage, Etc.

(2) During such period all such Ordinances and Statutes as well as all regulations, orders, judgments and decrees of any board, authority or court of the province regarding

the purification of such sewage or drainage water, are hereby suspended.

(3) No cause of action shall accrue to and no action or proceeding shall be brought or taken by any person in any court of the province by reason of or arising out of any act or thing done or omitted to be done by the city under the order or direction of said board.

17. Where any land is sold for arrears of taxes under the provisions of this charter, the city shall pay out of the proceeds of such sale any amount that may be due a rural municipality for municipal taxes or a local improvement district for local improvement taxes, and if the amount received for the land is not sufficient to pay in full all taxes, costs and penalties, the city shall, after deducting all expenses incurred in connection with such land, apply the balance of the amount received on the different taxes outstanding ratably to the amount of the taxes due the city. rural municipality or local improvement district.

Arrears of taxes  
after tax sale  
to be appor-  
tioned

18. Section 44 of chapter 28 of the Statutes of Alberta, 1916, is hereby amended by adding thereto the following:

Section 44, Cap.  
28, 1916  
amended

"(2) The said proportionate share shall be in proportion to their relative value according to the last revised assessment roll."

19. Section 59 of said chapter 28 is hereby amended as follows:

Section 59, Cap.  
28, 1916  
amended

1. By striking out the words "survey of plan" at the end thereof and by substituting therefor the words "registered survey or plan."

2. By adding thereto the following:

"(2) The said proportionate share shall be in proportion to their relative value according to the last revised assessment roll."

20. Section 36 of chapter 28 is hereby amended by adding thereto the following:

"(3) In every case where any lot or parcel of land or one or more lots or parcels of land is or are subdivided or resubdivided, the owner of any subdivided or resubdivided lot or parcel shall have the right at any time before the same is offered for sale by the treasurer to pay to the treasurer a proportionate share of the arrears, penalties and costs in proportion to their relative value according to the last revised assessment roll, and upon such payment being made the treasurer shall withdraw for sale the lot or portion for which such payment has been made."

Section 36, Cap.  
28, 1916  
amended

21. Whenever it is shown to the council that taxes are or have become due upon land assessed in one block, which has subsequently been subdivided or resubdivided, the council, upon the application by the assessor or by or on behalf of any person claiming to be the owner of one or more parcels of such land, may after notice of the application to all owners direct the apportionment of such taxes as are or have become due upon the parcels in proportion to their relative value according to the last revised assessment roll, regard being had to all special circumstances, and the council may direct how any part payment not appropriated by the person paying the same is to be applied; and upon the payment of the apportionment assigned to any parcel the same

Where land is  
subdivided,  
council may  
apportion taxes

shall be a satisfaction of the taxes thereon, or the council may make such other direction as the case may require. This provision shall apply to taxes imposed both before and after the passing thereof, but shall not apply to any lands which are or have been advertised for sale for arrears of taxes until the same are returned to the assessor under the provisions of section 47 of chapter 28, Statutes of Alberta, 1916.

22. If the council pass a by-law establishing a system for the collection, removal and disposal of ashes, garbage, refuse and waste matter, either as a municipal undertaking or by contract, all matters collected by the city or contractor shall become the property of the city and may be sold or disposed of as the council shall direct.

(2) Any such by-law may prohibit the collection or disposal of any of such matters for use within or without the city, except under the provisions thereof: Provided that any manufacturing or trade waste or manure which any person shall produce on his own premises and are intended to be removed for sale or for his own use may be removed or disposed of under such conditions and regulations as the council may direct.

No. 6.

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FIFTH SESSION  
THIRD LEGISLATURE  
7 GEORGE V  
1917

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**BILL**

An Act to amend The Edmonton  
Charter and to validate and con-  
firm certain By-laws of the City  
of Edmonton.

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Received and read the

First time.....

Second time.....

Third time.....

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EDMONTON:  
J. W. JEFFERY, KING'S PRINTER:  
A.D. 1917