

# BILL

No. 8 of 1917.

An Act to amend the Lethbridge City Charter.

(Assented to , 1917.)

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

1. Title No. XXXV is hereby amended by adding thereto the following section as section 3b:

“3b. (a) Any personal property liable to taxation brought into the city prior to the first day of July in any year and on which assessment cannot be made in time to allow the assessor to give the usual notice of assessment so that the appeal, if any, can be heard at the court of revision, shall be liable to three-fourths of the yearly taxes only.

“(b) Any such property brought into the city after the first day of July and prior to the first day of October in any year shall be liable to one-half the yearly taxes only. Any such property brought into the city after the first day of October in any year shall be liable to one-fourth of the yearly taxes only.

“(c) If any personal property liable to taxation and being in the city at the beginning of any year is removed from the city before the first day of July in that year, one-half only of the yearly taxes may be collected. If such personal property is removed on or after the first day of July and before the first day of October, three-fourths only of the yearly taxes may be collected. If the said personal property is removed on or after the first day of October and before the end of the year, taxes for the full year shall be collected.

“(d) Any personal property liable to taxation and being removed or being about to be removed from the city before the tax rate for the year has been fixed by the city, the taxes shall be fixed according to the previous year's tax rate and such taxes may be levied at once by distress if not paid upon demand.”

2. Title No. XXXVII is amended by adding thereto the following sections:

“30. For the purposes of this section all taxes and assessments levied or assessed on real property by the City of Lethbridge prior to the passing of this Act, and remaining unpaid, are declared to be and to have been delinquent since the first day of January, 1916, and all taxes and assessments hereafter assessed or levied on real property shall be deemed to be and to have become delinquent on the first day of January of the year in which such taxes are levied and assessed.

“31. As soon as can be after the passing of this Act, and every year thereafter, as soon as can be after the first day of July of such year, the tax collector shall prepare and deliver to the mayor a complete list in duplicate of lands on which taxes or assessments have been delinquent for eighteen months or more, such list to show the total

amount or amounts of all taxes and assessments, with interest and costs due and owing on each lot, parcel, or tract of land, or the total amount for each number of lots, parcels or tracts of land assessed together in one assessment, as the case may be, and the years for which such taxes were levied or assessed, and the mayor shall sign and attach the corporate seal of the city to each such list and deliver one copy thereof to the city clerk and the other copy to the city treasurer, and the city treasurer is hereby authorized on receipt of such list to issue and sell certificates of delinquency as provided by this Act.

"32. The treasurer shall cause one copy of such list to be published at least twice in at least one newspaper published in the City of Lethbridge, together with a notice in the form below:

"SALE OF TAX CERTIFICATES.

"Notice is hereby given that the treasurer of the City of Lethbridge, at his office at the City Hall, Lethbridge, on or after (*insert a date four weeks after first publication of notice exclusive of the date of first publication*), will sell to the first applicant certificates of delinquency for unpaid taxes on the lands in the list published herewith, if such taxes with interest and costs are not sooner paid.

"Dated at Lethbridge, Alberta, the . . . . . day of . . . . ., 19 . . . . ."

"Such notice may contain any additional information the treasurer may deem advisable as an inducement to purchase such certificates, including a request for sealed tenders, to be submitted as hereinafter provided for, and may be published separate from such list as often as the council may deem advisable.

"33. Any day after the expiration of the four weeks required for advertisement, which period shall be exclusive of the day such notice appears, the said treasurer shall have the right and it shall be his duty upon application therefor and on payment to him of the taxes and assessments with interest and costs, including the amount which in the opinion of the city treasurer is the proper proportionate cost of publishing such list and notice, to make out and issue a certificate of delinquency against the real property comprised in each assessment as shown by such list, or by the assessor's and collector's roll or rolls, if any error appears in such list, and such certificate or certificates shall be numbered and have a stub, which shall be a summary of the certificate and shall contain a statement of—

"1. The name and residence of the person to whom issued;

"2. Description of the property assessed;

"3. The year or years for which assessed;

"4. The amount of taxes and interest due, and the cost of the certificate;

"5. The name of the person to whom last assessed, or if assessed as non-resident property, a statement to this effect;

"6. The rate of interest the certificate shall bear;

"7. The time when a sale or deed may be had if not sooner redeemed;

"8. When a certificate of any previous year is outstanding and unredeemed it shall be stated in subsequent certificates and the principal sum due, with date of issue;

"9. The guarantee of the City of Lethbridge that if for any reason such certificate is void, the said city will repay the holder the sum paid thereon with interest at the rate of six per centum per annum from the date of its issuance; provided, that nothing herein contained shall prevent the running of interest at the rate of interest provided by law on taxes in arrear.

"34. Any number of lots or parcels of land assessed to the same person, or assessed as non-resident property, may be included in one certificate, and in every case where the plan of subdivision has been or is hereafter cancelled, all taxes, assessments or rates in arrear or due upon the individual lots or parcels of land within the area cancelled shall be added together and the same shall become taxes upon and in respect of the whole area in respect of which the plan is cancelled, and may be included in one certificate for the sum total of taxes, interest and costs in arrear, or owing in respect of the individual lots or parcels.

"(2) In every case where any lot or parcel of land, or one or more lots or parcels of land is or are subdivided or re-subdivided, all taxes in arrear or due upon any part thereof shall be taxes due and in arrear upon all the lots or parcels contained in the subdivision or re-subdivision, each such lot or parcel of land to be charged with its proportionate share of such arrears on the basis of the number of lots or parcels in the whole subdivision, if of uniform size, and if not, on the basis of the area, and may be included in one or more certificate.

"(3) In any case in which land on which taxes and assessments are delinquent has been subdivided subsequent to being assessed, so that different persons are the owners of different portions of a single lot or parcel, the treasurer may sell certificates of delinquency in accordance with the divisions of the same which represent the actual ownership, so that a certificate of delinquency in respect of the land of each separate owner shall be separately offered for sale.

"(4) When a single lot or parcel of land is owned by different parties and assessed in separate parts or portions a certificate of delinquency in respect of each such separate part or portion may be sold for the taxes or assessments, with interest and costs in arrears or owing thereon respectively.

"(5) In any case where two or more persons are tenants in common of any lot or parcel of land and any one or more of such persons desires to pay his proportionate share of the taxes and assessments in delinquency in respect of such land, he shall be entitled to make such payment, and a certificate or certificates of delinquency may issue for the delinquent taxes and assessments with interest and costs, on the undivided share or shares of the persons who have failed or neglected to pay their portion of such taxes, assessment, interest and costs.

"(6) Certificates of delinquency shall bear interest from the date of issuance until redeemed at the rate stated in the certificate, not to exceed ten per centum per annum, and shall be sold and issued to any person in the order of priority in applying therefor upon the payment of the proper amount thereof; provided that the city treasurer need not issue any certificate of delinquency for taxes and assessments on any land where there is any doubt that such land is liable to taxation; provided further, that when for any irregularity in assessing or taxing the property

or in issuing such certificate, the same is declared void and the same is redeemed by the city, the city shall pay six per centum per annum to redeem same; provided further, that if any certificate is redeemed at any time within one year from the date of issuance the total amount required for redemption shall be the full face value thereof, together with ten per cent. of such face value.

“(7) Applications to purchase certificates of delinquency and the order or priority of such applications shall be dealt with in the following manner:

“(a) Sealed tenders shall be called for in the notice of sale of tax certificates and shall be received at any time during a period to be fixed by such notice, which period shall not expire before the four weeks required for publication of such notice of sale. Such tenders shall be addressed to or delivered at the office of the city treasurer, city hall, Lethbridge, and the day and hour of receipt at such office shall be recorded. After the expiration of the period for receiving the tenders the city treasurer shall open same and shall allot certificates of delinquency in respect of any lot or parcel of land to the tenderer offering to purchase same at the lowest rate of interest; provided, that if more than one tender is for the same certificate of delinquency at the same rate of interest, the tender first received shall have priority; provided further, that if no difference in point of time exists between such tenders, the city treasurer may decide the question of priority.

“(b) After the expiration of such period fixed for receiving sealed tenders the city treasurer may, subject to any directions of the city council, proceed to issue and sell such certificates of delinquency to persons offering to purchase same, either by written offer or by personal application, at his office during office hours, all questions of priority to be decided as provided for above.

“35. The treasurer of the city shall prepare and keep in his office a revised list of the certificates of delinquency that have been issued by the city and are outstanding or unredeemed, showing the principal sum thereof, and a short description of the lots or parcels of land in respect of which each certificate was issued, and such list may be inspected by any person on payment to the treasurer of ten cents for each certificate with respect to which information is sought.

“36. Certificates of delinquency shall be *prima facie* evidence that—

“1. The property described was subject to taxation at the time the same was assessed;

“2. The property was assessed as required by law;

“3. The taxes or assessments were not paid at any time before the issuance of the certificate.

“37. Any time after the expiration of three years from the date of the issuance of any certificate of delinquency, if not sooner redeemed, the owner of any certificate of delinquency may give notice of intention to apply for an order for the sale of the land comprised in such certificate to the owner of the property and to all persons having any interest therein, as appears by the records of the land titles office of Calgary, in manner and form provided for by chapter 12, Ordinances of N.W.T., 1901, as amended by section 1, chapter 9, Ordinances of N.W.T., 1903 (First Session), intituled *An Ordinance with respect to the Confirmation of Sales of Land for Taxes*, and a judge in chambers may hear and dispose in a summary manner of

any such application, on such material filed in the matter as he may deem necessary; or the judge to whom such application is made may direct that the matters in issue be tried by a judge in court and direct that proceedings be filed and the matter set down for trial therein. Every order or judgment in any such application or proceeding shall be entered in the office of the clerk of the proper court and an appeal may be taken therefrom to the Appellate Division of the Supreme Court of Alberta in the same manner as an appeal may be taken from an order of a judge in chambers or from a judgment in the trial of an action, as the case may be, under the Consolidated Rules of the Supreme Court of Alberta; provided, that such security shall first be given as a judge may decide.

**"38.** A copy of every notice in such application or proceeding shall be served on the treasurer of the City of Lethbridge as the City of Lethbridge shall be entitled to appear and be heard thereon and may appeal from any order or judgment entered therein, as provided for herein, without giving any security on such appeal.

**"39.** The Consolidated Rules of the Supreme Court of Alberta, except as herein expressly varied, shall govern all proceedings for the disposition of every such application including a sale of land comprised in the certificate of delinquency, or so much thereof as a judge or the court may deem necessary, and including all proceedings for a vesting order in case the sale proves abortive, and the cost of all such proceedings shall be governed by the costs provided for in such rules; provided that a judge may, where in his opinion such costs are excessive, reduce the sum to such amount as he may deem proper; provided further, that for each order or judgment entered with the clerk of the court in any such application or proceeding the fee shall not exceed \$1.00 and the maximum fees of the clerk of the court shall not exceed \$5.00 for all entries, including orders and judgments, in any one application or proceeding, unless an appeal is taken therein, and the fees of the sheriff for services rendered in any one application or proceeding, irrespective of the number of lots or parcels sold, shall in addition to his actual disbursements not exceed \$10.00 in case the sale proves abortive, and one per cent. of the purchase price in case the land is sold.

**"40.** In all applications or proceedings for an order or judgment authorizing a sale of the land comprised in any tax certificate, no assessment or taxation of property shall be considered illegal on account of any irregularity, defect or error in the assessment or tax roll or rolls of the city, or on account of the assessment or the tax roll or rolls not having been made, completed, or returned within the time required by law, or on account of the property having been assessed without any name or in any other name than that of the owner, and no irregularity, defect or error in the proceedings of any of the officers connected with the assessment, levy or collection of taxes shall vitiate or in any manner affect the taxation or assessment thereof nor shall any irregularity, defect or error in the issue and sale of the certificate of delinquency nor the omission of any land or lands in the list of lands required to be published nor the failure to sell certificates of delinquency in respect of any lands on which taxes and assessments are delinquent, affect the validity thereof, and any irregu-

larity, defect, or error may, in the discretion of the judge or court, be corrected, supplied, and made to conform to law by the judge or court.

"41. If such application be not made until after the expiration of four years from the date of the certificate such certificate shall be conclusive evidence that all conditions have existed and all acts been performed and all requirements of the Ordinance in that behalf been complied with necessary to entitle the applicant to the order or judgment applied for, except on one of the following grounds:

"1. Fraud or collusion;

"2. That all taxes have been paid;

"3. That the land was not liable to assessment.

"42. The judge or court may order that judgment be entered or give judgment, as the case may be, for such taxes, assessments, interest and costs as shall appear to be due upon the land comprised in the certificate or certificates of delinquency in respect of which such application is made, and such judgment shall be a several judgment against each lot or tract or part of a lot or tract for each kind of tax or assessment included therein, including all interest and costs of the certificate of delinquency, as well as of the application, and such order shall be authority for the sheriff of the judicial district of Lethbridge, or his deputy, to sell the lands described in such order in the same manner as lands may be sold under a writ of execution issued pursuant to judgment in a civil action; provided that such sale may be held immediately after such order or judgment is entered and the necessary advertising or publication of the intended sale has been made.

"43. The upset price at which such land or lands shall be offered for sale by the said sheriff, or his deputy, shall be the full amount of the said judgment and costs of sale, together with all taxes and assessments of the City of Lethbridge on the said land or lands, whether assessed or levied prior to the issue of the said certificate of delinquency, or after the issue and sale of the said certificate of delinquency, and in the event of the said land or lands failing to sell at such sale for the said sum the said sheriff shall declare such sale to have been abortive and thereupon the said applicant may apply to a judge or the court in the same proceeding for an order vesting the said land or lands in such applicant.

"44. Such application for a vesting order may be made *ex parte*, or on notice if a judge so directs, to a judge in chambers and on such application the judge shall review the proceedings resulting in the abortive sale and if the proceedings were in his opinion regular he shall grant an order as aforesaid; or if such proceedings were in his opinion irregular he shall make an order to offer the property for sale again and give such directions as he may deem proper and just.

"45. Upon such vesting order being entered with the clerk of the court and a certified copy thereof filed in the land titles office at Calgary, the land or lands described therein shall vest in the applicant to be named in such order, purged and disencumbered of all payments, charges, liens, mortgages and encumbrances of whatever nature and kind other than existing liens of the Crown or of the city for unpaid taxes and assessments levied or assessed subsequent to the date of the issuance of the certificate of delinquency.

**46.** If at any such sale of land or lands any person offers to buy such land or lands offered for sale for at least the upset price the said sheriff, or his deputy, shall declare the said land or lands to be sold and shall on receipt of the said purchase price make out a transfer of the said lands in the form or to the same effect as the transfer of lands given by the sheriff at a sale of land under an execution issued pursuant to judgment of the court in a civil action and such transfer shall be registered by the registrar of the said land titles office on being confirmed by a judge in the same manner as a transfer given by the sheriff at a sale of land under an execution issued pursuant to judgment in a civil action is confirmed and registered.

**47.** Such transfer on being registered at the said land titles office shall vest in the transferee named therein not only all rights of property which the original holder had in such land or lands but shall also purge and disencumber such land or lands from all assessments, charges, liens, mortgages and encumbrances of whatever nature and kind other than existing liens of the Crown or of the city.

**48.** If any land comprised in any transfer or in any vesting order is vested in the Crown, the transfer or vesting order, as the case may be, in whatever form given, shall be held to convey only such interest as the Crown may have given or parted with or may be willing to recognize or admit that any person possesses under any color of right whatever.

**49.** The city in case any certificate of delinquency is vacated and set aside shall be liable only for the purchase price actually paid therefor to the treasurer and interest thereon at the rate of six per centum per annum as for damages or otherwise; but the purchaser of the certificate of delinquency, or his assigns, shall have a lien on the lands for any taxes or assessments, with interest and costs paid by him or his assigns since the purchase, with interest at the rate of ten per centum per annum from the date when the same were so paid.

**50.** The balance of any moneys over and above the amount required to satisfy the judgment of the owner of the certificate of delinquency and costs, including the costs of sale, shall be paid by the sheriff into court and shall be paid out to the person entitled thereto, as provided for by the rules of court governing the payment out of moneys in court to the credit of any cause or action; provided, if there is no dispute or uncertainty as to the person entitled thereto and such person entitled applies to the sheriff for the balance, if any, of such moneys before payment into court and gives a receipt therefor the sheriff may pay such moneys directly to such person and the acceptance thereof from the sheriff or the payment thereof to such person by the court, as the case may be, shall estop such person and all persons claiming by or through him for setting up or establishing any claim to any estate or interest in such lands so sold.

**51.** The purchaser of any certificate of delinquency who shall suffer a subsequent tax or assessment to become delinquent and a subsequent certificate of delinquency to issue on the same property included in his certificate shall forfeit his rights therein to the subsequent purchaser and such subsequent purchaser shall at the time of obtaining his certificate redeem such first certificate of delinquency

outstanding by depositing with the city treasurer the amount of such first certificate and interest and costs to the date of the said redemption and the amount so paid in redemption shall become part of the said subsequent certificate of delinquency and shall draw interest at the rate of ten per centum per annum from the date of payment, and such holder of a certificate of delinquency prior to the subsequent certificate of delinquency shall, on notice from the city treasurer, surrender such certificate of delinquency on payment to him of the redemption money paid by the subsequent purchaser.

"52. Real property upon which certificates of delinquency have been issued under the provisions of this Act may be redeemed at any time before the sale by the sheriff by payment to the city treasurer for the benefit of the owner of the certificate of delinquency against the said property the amount for which the same was sold together with interest at the rate provided for in this Act from the date of issuance of such certificate of delinquency until paid and the costs incurred to the date of payment; provided however, that if judgment has been entered in the court before such redemption the payment of the said amount required to redeem must be made to the clerk of the court instead of to the city treasurer, who shall at once notify the sheriff of such redemption and forward the redemption money to the city treasurer.

"53. Such land or lands may be redeemed by any person owning an interest therein upon payment of the proper amount to the proper person, as hereinbefore provided, and the person redeeming such property shall also pay the amount of all taxes and assessments with interest and costs accruing after the issuance of such certificates of delinquency and paid by the holder of the said certificate of delinquency or his assignee, together with ten per cent. interest on each such payment from the day the same was made.

"54. Tenants in common shall be allowed to redeem their individual interests in real property for which certificates of delinquency have been issued under this Act.

"55. When two or more lots or parcels of land that have been assessed together are included in one certificate of delinquency the owner of any one or more of such lots or parcels may redeem the same upon payment of the proportionate part of the taxes, assessments and charges, together with the proportionate part of the interest and costs required to be paid for the privilege of redemption.

"56. Persons enlisted in the expeditionary forces of the Dominion of Canada, or in the military forces of Great Britain or of any of the allies of Great Britain, in the war now being waged by Great Britain, or their heirs or legal representatives in case of their death, shall, notwithstanding anything in this Act contained, be entitled to redeem at any time within one year after the close of the present war, or within four years from the date of the issuance of the certificate, whichever is the longer period, upon payment to the owner of the said certificate of delinquency the sum hereinbefore required to be paid for redemption; provided that in the event of redemption by any such person the City of Lethbridge shall pay for the purpose of such redemption the entire difference between the amount required to redeem and the amount such delinquent taxes would aggregate at the time of such redemption if this section authorizing the sale of certi-



ificates of delinquency had never been enacted; provided, however, that no order or judgment shall, notwithstanding anything contained in this Act, be made or entered under the provision of this Act against the estate or interest of any such person in any real property until after the expiration of the period hereinbefore fixed within which such person may redeem.

"57. The receipt of the redemption money of any land or lands by any purchaser, or by the city treasurer for the benefit of such purchaser, or the return of the certificate of delinquency for cancellation, shall operate as a release of all the claims to such land or lands under or by virtue of the said certificate of delinquency and the city treasurer upon the return of the certificate of delinquency or upon the receipt of such redemption money shall immediately endorse upon the proper records the fact that such taxes, assessments, interest and costs have been paid and the property therein described redeemed by the said payment and shall deliver to the person redeeming the same a certificate of redemption therefor.

"58. Such certificate of redemption shall be in the following form, and shall be signed by the city treasurer and under the seal of the city and may be registered in the office of the land titles office for the South Alberta Land Registration District:

"To the Registrar of the Land Titles Office at Calgary:  
 "I hereby certify that the certificate of delinquency issued and sold for delinquent taxes on (*describe the lands*) was this day fully redeemed by.....on payment of.....and that I have received from the said.....in full redemption the sum of \$.....

"Dated this.....day of.....A.D. 19.....

"Such certificate shall be made in duplicate and one copy thereof retained in the treasurer's office and the treasurer shall be entitled to charge therefor a fee of fifty cents for the use of the city.

"59. The treasurer immediately after the redemption of the certificate of delinquency shall inform the purchaser or his assignee of such redemption by letter, mailed prepaid and registered to him at his address, as contained in the stub of the certificate on file in the treasurer's office or as given by written notice to the treasurer by the purchaser in case of a change of address, or in case of an assignment of the certificate.

"(2) The treasurer shall, upon delivery to him of the certificate of delinquency, pay over any redemption money that may have been paid to him for the purpose of redeeming any such certificate or such portion thereof as the applicant may be entitled to. Where a certificate covers more than one lot or parcel and one lot or parcel only is redeemed, the treasurer shall mark in the amount paid on the lot or parcel redeemed upon the certificate and upon the stub of such certificate on file in the treasurer's office and return the certificate to the holder.

"60. Certificates of delinquency shall be assignable in law and the assignment thereof shall vest in the assignee or his legal representatives all the right and title of the original holder.

"61. If any property owner shall pay taxes on the property of another by mistake of any kind and the owner of such property fails or refuses after thirty days' demand to reimburse such payor before the date on which certificates of delinquency are issued, as provided in this Act, the payor or his assignee may surrender the tax receipt given for such tax payment to the city treasurer and take a certificate of delinquency in lieu thereof on payment of any taxes and assessments with interest and costs that may have accrued due thereon since the date of such payment. In every case where, for the purpose of selling or redeeming any certificate of delinquency any proportioning of taxes, assessments, and interest is necessary or expedient such proportioning shall be made by the tax collector of the city and his apportionment thereof shall be final and conclusive; provided, however, that any person proposing to redeem any portion of lands included in any certificate under the provisions of this Act enabling such redemption shall pay the proper costs of the owner of the certificate incurred to the date of such redemption."

No. 8.

---

---

FIFTH SESSION  
THIRD LEGISLATURE  
7 GEORGE V  
1917

---

---

**BILL**

An Act to amend the Lethbridge  
City Charter.

---

Received and read the

First time.....

Second time.....

Third time.....

---

---

MR. HOADLEY.

---

---

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