REPRINTED BILL.

BILL

No. 4 of 1918.

An Act to amend The Wetaskiwin Charter.

(Assented to , 1918.)

WHEREAS a petition has been presented by the City of Wetaskiwin, praying for certain amendments to *The Wetaskiwin Charter*, as amended, and it is expedient to grant the prayer of the said petition;

And whereas *The Municipal Ordinance* and amendments thereto are, in so far as applicable, deemed to be incorporated with and to form part of the said *Wetaskiwin Charter;*

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

1. The Municipal Ordinance, being chapter 70 of the Consolidated Ordinances of the North-West Territories, is hereby amended, so far as the City of Wetaskiwin is concerned, as follows:

1. Sections 11 to 19 inclusive: By repealing the same and substituting therefor the following:

"11. The persons entitled to vote at municipal and Electors school elections in the City of Wetaskiwin and in The Wetaskiwin School District shall be those persons whose names appear on the last revised list of electors, which shall be prepared annually as hereinafter provided.

"12. The list of electors entitled to vote at municipal Qualifications elections in the City of Wetaskiwin shall include-

- (a) All persons, both male and female, being British subjects by birth or naturalization, of the full age of twenty-one years, who have, for six months immediately preceding the first day of June in the year for which the list is being prepared, continuously resided or had their fixed and permanent domicile in the City of Wetaskiwin;
- "(b) All persons, both male and female, being British subjects by birth or naturalization, of the full age of twenty-one years, who are assessed on the revised assessment roll for that year; and
- "(c) All banks, incorporated companies and corporations assessed on the said revised assessment roll:

"Provided that every such person, bank, incorporated company and corporation, before being enrolled and as a condition of enrolment on the list of electors has been duly registered as an elector, in terms of the provisions hereinafter enacted; and provided also that where real property is owned by two or more persons and is assessed in their joint names, each of them shall be deemed to be assessed within the meaning of this section.

"13. Notwithstanding anything to the contrary contained in *The School Ordinance* the list of electors entitled to vote at school elections in The Wetaskiwin School District shall include---

- (a) All persons above enumerated under subclauses (a), (b) and (c) of section 12 hereof, who are entitled to vote at municipal elections in the City of Wetaskiwin;
- "(b) All persons, both male and female, being British subjects by birth or naturalization, of the full age of twenty-one years who have for six months immediately preceding the first day of June in the year for which the list is being prepared, continuously resided or had their fixed and permanent domicile in The Wetaskiwin School District, outside the limits of the City of Wetaskiwin:

"Provided, that every such person, bank, incorporated company and corporation, before being enrolled and as a condition of enrolment on the list of electors, has been duly registered as an elector, in terms of the provisions hereinafter enacted; and provided also that where real property is owned by two or more persons and is assessed in their joint names, each of them shall be deemed to be assessed within the meaning of this section.

"14. The council shall, at or before its last meeting in Registration April in each year, appoint a registrar of electors (who may be the city assessor, or secretary-treasurer of the city).

city). "(2) The registrar shall after notice thereof, published on the principal door of the city hall, during the month of May, and by advertisement in at least three issues of a weekly newspaper or newspapers published in the city, during the month of May, cause to be opened and to be kept open under the charge of a competent officer, an office for the registration of electors during the month of June between the hours of 9 a.m. and 5 p.m. of each day except Sunday.

day except Sunday. "(3) All persons duly qualified under the provisions of the preceding sections, who appear in person at the said registration office, during the period aforesaid, shall, upon making before the officer in charge of such registration office (who is hereby authorized and empowered to administer the same) an oath, affirmation or solemn declaration that he or she is so qualified, be entitled to be registered as electors, and the registrar shall place or cause to be placed, the names and addresses of all such persons on the list of electors; provided that in the case of any bank, incorporated company or corporation the application for registration as an elector may be made by the chief officer thereof having his fixed residence in the city for the time being, and in voting the vote of such bank, incorporated company or corporation may be given by such chief officer; and whenever it is necessary to administer to such officer any oath under the provisions of this part of this Act, the form set out in section 19b hereof may be used with such modifications as may be necessary.

"(4) Every person upon registration shall state to the officer in charge of the registration office whether he or she is a public school supporter or a separate school supporter, and the said registration officer shall mark the list accordingly.

"(5) As soon as the registration of electors has been completed, and not later than the seventh day of July, the registrar shall deliver or transmit to the city assessor the list of registered electors, together with the whole of the electors' declarations and the assessor shall keep the said declarations filed so long as the list of electors to which they relate is in force.

"(6) After a person whose name appears on the assess-Burgess ment roll has once registered as hereinbefore provided his register name shall be continued on the list of electors so long as every year it remains on the assessment roll.

"15. From the said list the assessor shall prepare the list Preparation of electors in alphabetical order, stating the place of residence tion of list or address of each elector in the case of persons and in the case of banks, incorporated companies or corporations, the chief office or place of business in the city.

"(2) Typewritten copies of the list of electors with the next two following sections prefixed thereto shall thereupon be posted up at the principal door of the city hall and in three other conspicuous and public places in the city, on or before the thirty-first day of July. Notice of such posting shall be published once in each week for two successive weeks in a weekly newspaper or newspapers published in the city.

"16. Any person who is otherwise duly qualified but Corrections of list whose name does not appear on the list of electors or whose name has by reason of any error, omission or inadvertence been omitted from the assessment roll may, either by himself (or in the case of a bank, incorporated company or corporation by its chief officer resident in the city) apply to have the list amended, by giving to the assessor a notice that he intends to apply to the council to have his name added to the list of electors and stating his qualifications. Any person whose name appears on the list of electors, and who challenges or takes objection to the name of any other person appearing on such list, on the ground that such other person is not duly qualified to be an elector in terms of this Act, may apply by similar notice to the assessor to have the list of electors amended by striking out the name of such other person, stating in such notice the grounds of his challenge, or objection to the quali-fication of such other person. Notice of such challenge or objection shall be immediately sent by the assessor to the person challenged or objected to, if living, and if dead or alleged to be dead, the assessor shall require adequate proof of the death to be furnished. "17. Notices may be given to the assessor under the Notice to

"17. Notices may be given to the assessor under the Notice to preceding section by sending the same to him by registered assessor post, or serving the same upon him in the way service is usually effected, and such notices may be so given on or before the fourteenth day of August in any year.

"18. On or before the fifteenth day of August the assessor List of shall make a list of all applicants for amendments of, or to the list of electors stating the names and grounds of each of such applications, and shall post the same in a conspicuous place in his office, and he shall immediately thereafter by advertisement in one or more weekly newspapers published in the city, give public notice of the time and place fixed by the council for hearing such applications.

"19. Not later than the 31st day of August in each ^{Court of} year, the council shall meet as a court of revision on the list of electors and shall then hear and determine all applications of which notice has been given to the assessor as hereinbefore provided and in which the applicants shall appear before them in person; and the assessor shall thereupon amend the list of electors in all cases provided for by section 16 hereof, as may be right. "(2) The list of electors shall be finally revised and

shall be corrected by the assessor in accordance with the decisions of the council and shall when so revised and corrected, be printed or typewritten not later than the thirtieth day of September and shall be the list of electors of the city, and shall remain in force until a new list of electors has been prepared and finally revised.

"19a. The council when sitting as a court of revision Procedure on the list of electors shall have the power of taking all requisite evidence on oath.

196. The returning officer or deputy returning officer, Additions in charge of any polling place shall, while the poll is open, as pollion if required by any person whose name, or by the chief of the chief officer then resident in the city, of any bank, incorporated company or corporation for which he is entitled to vote, the name of which is not on the revised list of electors, and who shall present to him a certificate signed by the assessor stating that such person, bank, incorporated company or corporation is assessed on the last revised assessment roll, administer to him one of the following oaths, and such oath having been taken, the returning officer or deputy returning officer shall at once cause the name of such person, bank, incorporated company or corporation to be added to the list of electors, with the words 'Certificate Sworn' written thereafter: "'OATH.

"'You do swear that you are the person named in the assessor's certificate now produced to you, and that you are entitled to have your name placed on the revised list of electors of the city for the present year, as an elector entitled to vote for aldermen, or for aldermen and mayor (as the case may be). So help you God.' "'You do swear that you are the chief officer now resident

in the city of the (naming the bank, incorporated company or corporation) named in the assessor's certificate now produced by you and that the said (naming the bank, incorporated company or corporation) is entitled to have its name placed upon the revised list of electors of the city for the present year as an elector entitled to vote for aldermen or for aldermen and mayor (as the case may be). So help

you God.' "19c. Where the words 'voters' list' appear in Part I of The Municipal Ordinance (being sections 3 to 82 ii, inclusive, so far as not repealed) the words 'list of electors' shall be substituted therefor.⁴

2. Section 29: By repealing the same.

3. Section 39: By adding thereto the following subsection:

"(10a) Each voter shall vote for as many candidates as there are offices to fill, otherwise his vote shall be invalid and shall not be counted."

4. Section 97: By adding after the word "property" occurring therein the words "or business, or both".

5. Section 100: By striking out the following words occurring therein "and by any member of the council".

6. Section 102: By striking out the word "reeve" occurring therein and by adding the following section: "102a. The council may from its members appoint a

deputy mayor, who, in the absence of the mayor, shall have all the powers of the mayor, and such appointment shall be for a period of not more than three months."

7. Section 103: By repealing the same and substituting therefor the following:

"103. The mayor may, if he deems it expedient, and shall whenever requested in writing to do so by a majority of the members of the council, call special meetings of the council, and all members thereof shall be duly notified of the time and place of holding the same at least twenty-four hours previous to the holding of the said special meeting.

"103a. The mayor shall by public notice, over his signature, conspicuously posted in at least ten places in the municipality, call a public meeting of the ratepayers of the municipality for the discussion of municipal affairs and such meeting shall be held within the two weeks preceding the date fixed for holding the annual election of aldermen.'

8. Sections 104 and 105: By stuking out the word "reeve" where it occurs in said sections and substituting therefor the word "deputy-mayor".

9. Section 115: By substituting the word "last" for the word "fifteenth" where it occurs in said section. 10. Section 117: By inserting the words "business and" between the words "and" and "income" wherever these words appear in said section.

11. Section 118: By striking out the word "Territories" where it appears in said section and substituting therefor the word "municipality" and by inserting the words "business and" between the words "and" and "income" where these words occur in the first line of said section.

12. Section 118: By adding the following subsection after subsection 2:

"(3) Income liable to taxation under this section shall include the annual income in excess of \$500 in the case of unmarried persons, or of widows or widowers without dependent children or \$1,000 in the case of all other persons residing within the municipality derived from their personal earnings in any occupation, profession, means of profit or livelihood carried on by such persons:

'Provided that the council shall by by-law classify the occupations, professions, means of profit and livelihood in respect of which income tax shall be payable under this clause:

"Provided that all corporations subject to the payment of a tax under The Corporations Taxation Act, 1907, shall be entitled, if liable for payment of income tax hereunder, to an abatement in the amount of such income tax equal to the amount of such tax paid under the said Corporations Taxation Act;

"Provided that no person shall be liable for payment of both income tax and a business tax;

"And provided that all persons liable for business tax under the method of assessment prescribed in paragraph 1, subsection 2, of chapter 33 of the Statutes of Alberta, 1913, being An Act to amend The Wetaskiwin Charter, shall also be exempt from taxation under this section.

"(4) The council may by resolution appoint and define the duties of a collector of income tax, or other officer, to carry out the provisions of this part of this Act and fix the time for assessment and payment of the income tax and may settle and prescribe all forms, oaths or declarations that they may consider necessary for carrying out the provisions of this part of this Act and the forms of the necessary rolls and returns.

"(5) Every person, upon receiving any form, shall forthwith fill in the particulars therein required and shall personally deliver or mail the same to the collector not later than six days after receipt thereof.

"(6) Every person within the city, liable to taxation under this part of this Act, who has not on or before the first day of September in any year, received a form of return or having received the same, has not returned the same as required, shall without any notice or demand deliver to the collector, a return in such form as may be provided but shall nevertheless be liable to the penalties hereinafter provided.

"(7) The collector and each and every other officer appointed by the council for the carrying out of the provisions of this Act shall have power—

- "(a) After receipt of any return from any person, to cross-examine the person or individual signing the same upon or touching the answers therein given, and require such person or individual to produce before him his books of account or those of the firm or corporation which he represents;
- "(b) In the event of such officer not being satisfied as to the accuracy of any return or statement made on cross-examination, or upon refusal of any person to attend or produce his books, he may fix such sum as he shall see fit as the taxable income of any person, and any sum so fixed shall be deemed to be the taxable income and shall not be varied except on appeal as hereinafter provided, and upon appeal the burden of proof shall be upon the appellant to show that the sum fixed by the office is more than his taxable income.

"(8) For every default in complying with any of the provisions of the two next preceding sections the taxpayer and also the person or persons required to make a return shall each be liable on summary conviction to a penalty not exceeding fifty dollars for each day in which the default continues.

"2. Any person knowingly making a false statement in any return or in any information supplied to any official shall be liable on summary conviction to a penalty not exceeding five hundred dollars or to thirty days' imprisonment or to both fine and imprisonment.

"(9) The income tax shall be a debt due to the city and payment thereof may be enforced by action or by distraint in priority (in each case) to every claim, privilege, lien or encumbrance of every person except the King, and its priority shall not be lost by any neglect, omission or error of any officer of the city.

"(10) No collector or other officer or employee of the city, nor the members of the council or district judge acting as a court of appeal, shall make known or divulge to any person except when by law required any information whatsoever obtained directly or indirectly by him in the discharge of his duties or permit any income return or copy thereof or any paper or book so obtained to be seen by any person except as provided by law. Any person violating any of the provisions of this section shall be liable on summary conviction to a penalty not exceeding \$500 and costs.

"(11) There shall be a right of appeal as in the case of assessment of land and all provisions of this charter relating to the giving of notice of such appeal, the procedure for and at such appeals and in all other respect shall apply, but at the request of any taxpayer, or his agent, the proceedings before the council and the District Court judge on any appeal shall be held in camera. "(12) Every penalty imposed by virtue of any of the

"(12) Every penalty imposed by virtue of any of the provisions herein contained shall upon the recovery thereof be paid to the city and shall become part of its general revenue."

13. Section 122: By striking out the words "after revision by the assessment committee" where these words appear in said section.

14. Section 123: By repealing the same.

15. Section 124: By repealing the same and substituting therefor the following:

"124. Every assessor shall, before the delivery of his roll to the secretary-treasurer of the city, send by registered mail to each taxable person, a notice setting forth the sum at which his or her real property, personal property, taxable business or income, is assessed; such notice to be sent to the post office named on such roll; and he shall enter on the centre of the page in the roll on which the name of such taxable person appears the date of such mailing, and this entry shall be decmed *prima facie* evidence of such mailing."

16. Section 125: By striking out the words "personal property" and substituting therefor the words "business or income".

17. Section 131: By adding between the words "municipality" and "shall" the following words: "or any other person appointed by the council".

18. Section 135, subsection 1: By striking out the following: "the time fixed for the return of the roll", and substituting therefor the following: "the date on which his assessment notice is mailed by registered mail in the post office."

19. Section 135, subsection 4: By inserting after the word "property" where it occurs in said subsection the words "or business".

20. Section 135, subsection 6: By inserting after the word "property" where it occurs in said subsection the words "or business or income".

21. Section 138, subsection 3: By repealing the same and substituting therefor the following:

"(3) The secretary-treasurer shall thereupon give notice to all the parties appealing, or appealed against in the same manner as is provided for giving notice on a complaint to the court of revision, but in the event of failure by the secretary-treasurer to have the required service in any appeal made or to have the same made in proper time, the judge may direct service to be made for some subsequent day upon which he may sit." 22. Section 138, subsection 5: By adding the following: "Provided that when the offices of secretary-treasurer and assessor are combined the judge may appoint some other person as clerk of such court."

23. Section 146: By repealing the same and substituting therefor the following:

"146. The secretary-treasurer shall on or before the fifteenth day of October in each year, or on or before such earlier date in each year as the council may by by-law direct, transmit by mail a notice containing a statement and demand of taxes to each person whose name appears on said roll or to the agent of such person whose address has been transmitted to him and such statement and demand shall state the time such taxes are required to be paid and the dates on which any reductions and penalties authorized by the council shall be allowed or charged as the case may be; and the secretary-treasurer shall enter the date of mailing such notice in said tax roll on the centre of the page on which appears the name of the person taxed, and such entry shall be *prima facie* evidence of the mailing of such notice and demand."

24. Section 155: By repealing the same.

25. Section 156, as amended: By repealing the same and substituting therefor the following:

'156. As soon as possible after the first day of January in each year the secretary-treasurer shall reconcile the tax roll for the preceding year by adding up the amount of all taxes receivable, cash receipts, discounts, etc., on said roll, and extend each item of unpaid taxes on land, buildings, personalty, business or income, as the case may be, to the proper column on the roll. He shall add to each item of unpaid taxes thus brought forward, a penalty of nine per centum per annum, to be computed at the rate of threequarters of one per cent. per month or portion of a month from and after the 1st day of January in each year, while the said taxes remain unpaid, such penalty to be added from time to time as payment of the arrears is made. All taxes remaining unpaid when the tax roll for the current year has been completed, shall be carried forward to the new roll with the full penalty of nine per centum added thereto."

26. Section 158: By striking out all the words in the section between the first word thereof and the word "if" occurring in the fourth line of the section and substituting the following:

"The secretary-treasurer of the municipality shall be entitled to receive at any time, partial payment on account of any taxes and interest thereon and".

27. Section 162: By repealing the same and substituting therefor the following:

"162. The secretary-treasurer shall at least once a week apportion all taxes collected by him, whether received from the tax roll of the current year or that of the preceding year; he shall credit each account in the roll with the respective amount collected and forthwith deposit the total amount collected as required by section 111 of this Ordinance."

28. Sections 165 and 166: By repealing the same.

29. Section 183: By striking out the words "North-West Territories" and substituting therefor the word "Alberta".

30. Section 190: By adding the following after the words "upset price" occurring in said section: "and during the period of redemption hereinafter provided and at any time before the municipality shall have obtained from the court, an order as required by law, confirming the sale of such land to the municipality for taxes, the municipality shall be entitled to collect all rents payable by all or any of the occupants or tenants of said land and apply the sums so collected towards payment of the taxes, penalties and costs owing to the municipality in respect of said land."

31. Section 195: By adding the following words between the word "purchasers" and the word "the" in the second line thereof: "and the lands acquired by the city under the provisions of section 190 hereof"; and by striking out all words after the word "hours" in the eighth line of said section.

32. Sections 212 to 229 inclusive: By substituting for the words "ratepayer" or "ratepayers" occurring therein the words "burgess" or "burgesses" respectively and by sub-stituting for the words "voters' list" occurring therein the words "list of burgesses".

33. Section 229a: Burgess means an elector who is such in respect of freehold property qualified under section 226 hereof as amended.

34. Section 229b: For the purpose of taking the votes of the burgesses upon any matter requiring such assent, the assessor in each year shall prepare either as part of the list of electors or in a separate list, a list of burgesses entitled to vote being the persons eligible under section 226 hereof as amended.

35. Section 229c: In case the said lists are separate the provisions of section 1, subsection 1 inclusive, enacted above, regarding the preparation, publication and correction of the list of electors so far as the same are applicable shall mutatis mutandis be applicable to the list of burgesses.

35. Section 227: By repealing the same and substituting the following:

"227. Any burgess offering to vote on a by-law may be required by the returning officer, the deputy returning officer or by any person (appointed by the mayor under the provisions of section 225) to make before his or her vote is recorded, the following oath or affirmation, or any part thereof or to the effect thereof: "'You swear (or affirm) that you are of the full age of

twenty-one years; that you are the person named as.

... in the list of burgesses; that you are a freeholder in your own right of real property within the municipality and rated on the last revised assessment roll as such freeholder for not less than \$400; that you have not voted before on the by-law now before the burgesses; that you have not directly or indirectly received any reward or gift, nor do you expect to receive any for the vote which

you tender.' "227a. The chief resident officer of any bank, incor-porated company or corporation, tendering a vote on the by-law may be required by the same persons designated in the next preceding section to make, before his vote is recorded, the following oath or affirmation or any part

thereof: "That you are the chief resident officer of the (naming the concern);

"That the said.is a freeholder in the

city; "That you have not cast any vote on the by-law on behalf of the said (naming the concern);

'That you are, according to law, entitled to vote on the by-law as the chief resident officer of said (naming the concern);

"That the said . . . is the named or intended to be named in the list of burgesses (showing the list of burgesses):

"That neither you, nor to the best of your knowledge and belief, the said (naming the concern) has directly or indirectly received a reward or gift for the vote which you now tender, nor do you, or to the best of your knowledge and belief, the said (naming the concern) expect to receive

any; ""That neither you, nor to the best of your knowledge and belief, the said (naming the concern) has received anything or been promised anything directly or indirectly to induce you to vote on this by-law, or for loss of time, travelling expenses, hire of team; or any other service connected therewith;

"That neither you, nor to the best of your knowledge and belief, the said (naming the concern) has directly or indirectly paid or promised anything to any person either to induce him or her to vote or refrain from voting.' "No inquiries shall be made of any voter except with

respect to the facts specified in the oath or affirmation."

2. The Wetaskiwin Charter, being chapter 41 of the Statutes of Alberta, 1906, as amended, is hereby amended as follows:

1. Section 7: By repealing the same.

2. Section 8: By striking out the words "twenty" and "twenty-five" respectively, where these words occur therein, and substituting therefor the words "forty" and "fortyfive" respectively.

3. Section 9: By striking out the word "twenty" where it occurs therein and substituting therefor the word "thirty".

3. Chapter 33 of the Statutes of Alberta, 1913 (First Session), being An Act to amend The Wetaskiwin Charter, is hereby amended as follows:

1. Section 1, subsection (c): By striking out the word "actual" and also the words "In estimating its value, regard shall be had to its situation and the purpose for which it is used and, if sold by the present owner, it could and would probably be used in the next succeeding twelve months" where these words occur therein.

2. Section 1, subsection 2: By adding after the word "thereof" occurring in the fifth and eleventh lines of said subsection, and after the word "roof" occurring in the fourteenth line thereof, the following words "or outside

3. Section 1, subsection 4: By adding after the word "building" in the first line thereof the following words "or outside space used for storing merchandise kept for sale".

4. Notwithstanding anything contained in *The Municipal* Ordinance, being chapter 70 of the Consolidated Ordinances of the North-West Territories, and amendments thereto, or in *The Wetaskiwin Charter*, being chapter 41 of the Statutes of Alberta, 1906, and amendments thereto, the following provision shall have effect, with reference to the City of Wetaskiwin:

1. In the year 1918 and each year thereafter the assessor shall not later than the 30th day of November make up the assessment roll for the city for the next succeeding year.

5. Notwithstanding any provision herein contained the city shall have no 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:

Providing that the provisions of this section shall not apply to any agreement in existence at the time of the passing of this amendment between the city and any person, firm or corporation:

Provided also that if the council of any city attempt to pass a by-law contrary to the above provisions in regard to bonusing, each member of the council voting in favour of such by-law shall be liable on summary conviction to a penalty not exceeding one hundred dollars exclusive of costs, and such members of council shall be disqualified from holding any municipal office for a period of two years. No. 4.

FIRST SESSION

FOURTH LEGISLATURE 8 GEORGE V

1918

BILL

An Act to amend The Wetaskiwin Charter.

Received and read the

First time.....

Second time.....

Third time.....

MR. A. F. EWING.

EDMONTON: J. W. JEFFERT, KING'S PRINTER A.D. 1918