

# BILL

No. 21 of 1918.

An Act respecting Improvement Districts.

(Assented to \_\_\_\_\_, 1918.)

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

1. In this Act unless the context otherwise requires—

1. "Minister" means Minister of Municipal Affairs;

2. "Department" means the Department of Municipal Affairs;

3. "District" means an improvement district constituted or continued under the provisions of this Act;

4. "Owner" includes any person who has any right, title or estate whatsoever or any interest other than that of mere occupant in any land;

5. "Occupant" includes the inhabitant occupier of any land, or if there be no inhabitant occupier, the person entitled to the possession thereof, and the leaseholder or holder under agreement for lease and holder under agreement for sale and any person having or enjoying in any way or for any purpose whatsoever the use of land;

6. "Land," "lands" or "real property" includes lands, tenements and hereditaments and any estate or interest therein.

2. The Lieutenant Governor in Council may by order, notice of which shall be published in the official gazette, organize and constitute as an improvement district any portion of the province not already contained in a city, town, village, municipal district or improvement district; and may designate such improvement district by a distinctive name or number.

3. The assessment of lands hereinafter required to be made shall be made in, and all notices of such assessment shall be issued from, the Department of Municipal Affairs.

4. The rate of assessment under this Act shall be three and one-eighth cents per acre upon land other than land held under grazing lease from the Government of Canada, and on land so held under grazing lease from the said Government of Canada the rate of assessment shall be three-quarters of one cent per acre:

Provided that, in any district, if the Minister is satisfied that the said rate of assessment would raise a sum greater than would be necessary to effect the improvement required in such district the rate of assessment may be reduced to such less amount per acre as the Minister may determine;

Provided further that where at the rate of assessment fixed by or under this section, the tax payable in respect of any fraction of a section separately assessable, and containing at least one acre or in respect of any lot according to any subdivision or plan and containing at least one

acre, amounts to less than fifty cents there shall be levied in respect thereof a tax of fifty cents, and in respect of every such lot or fraction of a section containing less than one acre there shall be levied a tax of twenty-five cents:

Provided also that the Minister may compromise upon such terms as may be agreed upon for payment of arrears of taxes on lands which have been subdivided under a plan registered at the land titles office, whether such plan has been cancelled or not.

5. As soon as possible after the beginning of each year or after the organization of a district an assessment roll shall be prepared for each district, upon which shall be entered as accurately as may be the following information:

(a) Each lot or parcel of land owned or occupied within the district and the number of acres it contains;

(b) The name and post office address of the person assessed as owner or occupant of each lot or parcel;

(c) The amount of assessment;

(d) The amount of previous assessments which have not been paid.

6. If after reasonable inquiry the name and address of the owner or occupant of any lot or parcel of land in a district cannot be ascertained, the same shall be deemed to be duly assessed if entered on the roll as "owner unknown" or "address unknown," as the case may be.

7. Upon completion of the assessment roll it shall be signed by the Minister or by some person authorized by him in writing for that purpose and a notice shall then be sent by ordinary mail to each person whose name appears on the roll stating the land in respect of which such person is assessed and the amount of such assessment and requesting payment of same; and the entry upon the assessment roll of the date of mailing such notice together with the initials of the clerk mailing the same shall be *prima facie* evidence that the notice was duly mailed on that day.

8. If any property in respect of which any person should have been assessed has been omitted from the assessment roll or been entered on the roll in the name of the wrong person or with an incorrect acreage the necessary addition or alteration to correct the error may be made at any time thereafter, such addition or alteration being initialled by the Minister, or someone authorized by him in writing for that purpose, and a notice of assessment in accordance with such addition or alteration shall forthwith be sent to the owner of the property affected.

9. The taxes accruing under this Act in respect of any land not exempt from taxation shall be a special lien upon such land having priority over every claim, lien, privilege or encumbrance thereon except claims of the Crown.

10. When any land in respect of which any taxes or arrears of taxes are due is not such as may be forfeited under the provisions of this Act for nonpayment of such taxes or arrears, such taxes or arrears shall be recoverable as a debt by suit of the Minister in the name of His Majesty,

and the assessment roll or a copy thereof certified by the Minister or by the deputy minister shall be *prima facie* evidence of such debt.

(2) For the purposes of this section all taxes shall be deemed to be due on the day on which the notices provided by section 7 hereof were mailed, as shown by the assessment roll, or if at that date the land in respect of which such tax was imposed was liable to expropriation as aforesaid for payment thereof then on the date on which such land ceased to be so liable.

**11.** In the event of any taxes remaining unpaid on the first day of January of the year following that in which the same were levied there shall be added thereto as a penalty an additional sum amounting to five per centum of such taxes. A further penalty of five per centum shall be likewise added to any such taxes remaining unpaid on the first day of July next following, and on the first day of January and the first day of July in each year thereafter a further penalty of five per centum of the amount remaining unpaid shall be so added. All penalties so added shall be recoverable in the same manner as, and along with, the taxes in respect to which they are so added.

**12.** If any person has not, at the expiration of two months from the mailing of the notice provided by section 7, paid all taxes assessed against him in respect of any land not liable to forfeiture hereunder for nonpayment thereof, or, in respect of any land whereof such person is the owner and which is occupied by him as his place of residence, the Minister may by his agent levy the same with costs by distress in the same manner as the landlord may recover rent in arrears—

1. Upon the goods or chattels wherever found within the province belonging to or in the possession of the owner or occupant of the land whose name appears on the roll and who is hereinafter called "the person taxed"; or

2. Upon the interest of the person taxed in any goods found on the land including his interest in any goods to the possession of which he is entitled under a contract for purchase or under a contract by which he may become the owner thereof upon performance of any condition; or

3. Upon any goods or chattels of the owner of the land although the name of such owner does not appear upon the roll; or

4. Upon any goods and chattels on the land where the title to such goods and chattels is claimed in any of the ways following:

- (a) By virtue of an execution against the person taxed or against the owner though his name does not appear on the roll; or
- (b) By purchase, gift, transfer or assignment from the person taxed or from such owner whether absolute or in trust or by way of mortgage or otherwise; or
- (c) By the wife, husband, daughter, son, daughter-in-law, or son-in-law of the person taxed or of such owner or by any relative of his in case such relative live on the land as a member of the family; or
- (d) By virtue of any assignment or transfer made for the purpose of defeating distress.

(2) The Minister or his agent shall by advertisement posted up in at least five widely separated conspicuous places in the district give at least ten days' public notice of the time and place of sale and the name of the person if known for payment of whose taxes the property is to be sold and at the time named in the notice the agent shall sell at public auction the goods and chattels distrained or so much thereof as may be necessary to pay the taxes due with all lawful costs including \$2.00 for posting notices.

(3) If the property distrained has been sold for more than the amount of taxes and costs and if no claim to the surplus is made by any other person on the ground that the property sold belonged to him or that he was entitled by lien or other right to the surplus it shall be paid to the person in whose possession the property was when the distress was made.

(4) If the claim is contested such surplus money shall be paid over by the Minister to the clerk of the District Court for the judicial district within which such improvement district is wholly or mainly situated; or if portions of the improvement district are situated within more than two judicial districts to the clerk of the District Court of any such judicial district.

**13.** The taxes collected in any district shall be deposited in a chartered bank to the credit of a district fund in the name of the Minister of Public Works and expended under his direction in making such improvements as may from time to time be required in the district or on roads leading directly to or from and in the interest of the said district:

Provided, however, that the expenses incident to the assessment and collection of the taxes and any other necessary expenses in connection with the administration of affairs in the said district shall be a first charge on the funds in the said account.

(2) The details of the expenditure in any district shall be published in the public accounts annually submitted to the Legislative Assembly.

(3) The Lieutenant Governor in Council may appoint such officials and clerks as may be found necessary or desirable from time to time to carry into effect the provisions of this Act, with such remuneration as may be deemed just.

**14.** All accounts and contracts for work in improvement districts shall be in duplicate, and shall be audited by the Provincial Auditor and properly certified by him before being paid.

**15.** Should it at any time be deemed expedient to disorganize or alter the boundaries of any improvement district or to withdraw any area therefrom or to amalgamate any two or more districts which have been organized, such disorganization, alteration, withdrawal or amalgamation may be effected by order of the Minister.

**16.** During the month of January in each year there shall be prepared by the Department of Municipal Affairs a statement which shall be known as the "Improvement District Tax Enforcement Return" verified by the solemn declaration of the officer preparing the same, in such form

as may by the Minister from time to time be prescribed, showing all lands in each district upon which taxes have not been paid, together with the years for which such taxes are due, and a certified copy of this return for all purposes shall be *prima facie* evidence of the validity of the assessment and imposition of the taxes as shown therein and that all steps and formalities prescribed by this Act have been taken and observed.

(2) Notwithstanding any provision to the contrary in *The Wild Lands Tax Act*, *The Educational Tax Act*, or *The Supplementary Revenue Act*, all lands in each district upon which taxes levied under any or all of such Acts have not been paid, together with the years for which such taxes are due, shall be shown on the tax enforcement return provided for in this section, and all the provisions of sections 16 to 21 inclusive of this Act shall *mutatis mutandis* apply to the confirmation of the said tax enforcement return in respect of such lands.

17. On application by the Attorney General of the province or some advocate authorized by him to the judge of the District Court of the judicial district within which such improvement district is wholly or partly situated, or if such district is equally situate within more than two judicial districts to the judge of the District Court of any such judicial district such judge may appoint a time and place for holding of a court for confirmation of the return mentioned in the preceding section, notice of which shall be published in every issue of the official gazette for two months and once a week for at least eight weeks in a local paper published in the vicinity of the lands entered on such return to be named by the Minister.

(2) A notice of the time and place fixed for confirmation of such return shall be sent by registered mail at least sixty days prior to the time so fixed to each person who appears by the records of the proper land titles office or by the said return to have any interest in the lands mentioned in the said return in respect of which confirmation is desired, and whose post office address is shown by the said records of return; and the entry against such lands of the date of mailing such notice together with the initials of the deputy minister or of the clerk whose duty it is in the department to mail such notice, shall, without proof of the appointment or signature of the said deputy minister or clerk be *prima facie* evidence that the required notice has been mailed.

18. At the time and place so appointed the judge shall hear the application and also any objecting parties, and the evidence adduced before him, and thereupon adjudge and determine whether or not the taxes imposed respectively upon each parcel of land included in the return were either wholly or in part in default; and report the adjudication to the said Attorney General; and shall also confirm the return as to those parcels on which any taxes are determined to be in arrears for over two years, naming the amounts severally and adding thereto a reasonable amount for the expenses of advertising together with such sum as he may fix for costs of the application; and the effect of such adjudication shall be to vest in the Crown for the public use of the province the said lands subject however to redemption by the owners respectively of the said lands

at any time within one year from the date of the adjudication by the payment to the Minister of the amounts named, including expenses as aforesaid, together with a redemption fee of five cents for each and every acre in the parcel so redeemed and any subsequent taxes paid by the Minister; but no such redemption fee shall be less than \$2.00:

Provided that notwithstanding the above provision as to redemption fee the Minister may compromise upon such terms as may be agreed upon for the payment of the redemption fees.

(2) For the purpose of this section all taxes shall be held to be due on the first day of January of the calendar year within which the same are imposed.

(3) In the event of any person successfully opposing confirmation of the said return as to the land in which he is interested the judge may order an allowance to him as witness fees to be paid by the Minister.

(4) A copy of such adjudication certified by the Minister shall be forwarded to the registrar of land titles office of the land registration district in which the lands named in the adjudication or any of them are situated; and such copy shall be notice to the public of the facts contained therein.

19. If any person interested in any parcel of land contained in the return presented to the judge for confirmation as provided by section 18 of this Act pays the taxes upon such land before the date fixed for confirmation of such return but after such date has been fixed he shall in addition to the amount of taxes shown by such return to be overdue pay the sum of \$1.00 for each quarter section or portion thereof in lieu of the costs of application to the judge and advertising and postage in connection with such proceedings; and any sum so paid shall form part of the general revenue.

20. At any time after the expiration of one year from the date of the adjudication last named on *ex parte* application by the Attorney General or some advocate authorized by him and production of the adjudication together with a certificate of the Minister showing that the land has not been redeemed the judge by order in chambers may direct that the title to such of the land named in the adjudication as has not been redeemed by the owner be absolutely vested in His Majesty freed from all liens, mortgages and encumbrances of whatever nature and kind.

21. Lands in respect of which an improvement district tax enforcement return shall have been confirmed under this Act shall, thereafter, while owned by His Majesty, be assessed in the name of the Minister as such.

#### EXEMPTIONS.

22. In every improvement district the property exempt from taxation under the provisions of this Act shall be—

1. All land held by or in trust for the use of any tribe of Indians;
2. The land to the extent of three acres held by or for the use of any public or separate school;

3. The land to the extent of three acres held by or for the use of any church and occupied by a building used for church purposes;

4. The land in use as a public cemetery not exceeding twenty-five acres;

5. All unenclosed land held under hay permit;

6. All lands belonging to Canada or to the province.

**23.** The Lieutenant Governor in Council may from time to time make such regulations not inconsistent with this Act as he deems necessary for the proper carrying out of the purposes thereof.

**24.** If anything to be done by or under this Act or within a fixed time cannot be or is not so done the Lieutenant Governor in Council may by order from time to time appoint a further or other time for doing the same whether the time within which the same ought to have been done has or has not expired.

(2) Anything done within the time prescribed by such order in council shall be as valid as if it had been done within the time fixed by or under this Act.

**25.** The Minister may make such orders as he may think fit for the adjustment of assets of improvement districts affected by any action under this Act.

**26.** *The Local Improvement Act* is hereby repealed, but all large local improvement districts existing at the date of the coming into force of this Act are hereby continued as improvement districts, and nothing herein contained shall alter or affect the rights or liabilities of any person in or concerning such districts, or any lien or privilege in respect of any land therein situate, or any other matter or thing at that date existing and not expressly or by necessary implication altered or affected by the provisions hereof.

(2) The rights, liabilities, liens, privileges and matters aforesaid by this section continued shall for all purposes be dealt with as if they had arisen or accrued under the provisions of this Act.

(3) This Act shall for all purposes be deemed to have been passed in substitution for the provisions of *The Local Improvement Act* dealing with or applicable to large local improvement districts; and any reference made in any Act or Ordinance, or otherwise, to *The Local Improvement Act* or to a large local improvement district shall be read and interpreted accordingly.

No. 21.

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FIRST SESSION  
FOURTH LEGISLATURE  
8 GEORGE V  
1918

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**BILL**

An Act respecting Improvement  
Districts.

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Received and read the

First time.....

Second time.....

Third time.....

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HON. MR. GRIEPEY.

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