

REPRINTED DRAFT

BILL

No. 27 of 1919.

An Act respecting Arrears of Taxes.

(Assented to , 1919.)

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

1. This Act may be cited as "*The Arrears of Taxes Act.*"
2. "Municipality" in this Act includes a city, town, municipal district, village and school district.
3. Any city, town or village may by resolution of the municipal council make this Act applicable to the municipality.
4. The Act may also be made applicable to any municipal district or school district by resolution of the council or the board of trustees, with the consent of the Minister of Municipal Affairs.
5. In the case of any municipality to which this Act has been made applicable, all taxes in arrear and owing in respect of any parcel of land to the thirty-first day of December, 1918, and notwithstanding that the land has been sold or forfeited to the municipality for or by reason of nonpayment of taxes, if the municipality has not sold the tax sale certificate and if a certificate of title has not been issued to the municipality, shall, together with the amount, if any, for or in respect of which such land has been so sold or forfeited and including penalties, interest and cost theretofore added, or which would have been added thereto if the land had not been so sold or forfeited (the total being hereinafter called the consolidated arrears) together with interest thereon at the rate of eight per cent. per annum from the first day of January, 1921, be payable in eight equalized consecutive annual instalments of blended principal and interest, payable at the time or times as the taxes for the current year, the first of such annual instalments being due and payable in the year 1921; provided that the taxes levied against any such parcel of land for the year 1919, and one year's interest at the rate of eight

per cent. per annum, on the said consolidated arrears shall have been paid not later than the thirty-first day of December, 1919, and provided further that the taxes levied against such parcel of land for 1920 and one year's interest at the rate of eight per cent. per annum on the said consolidated arrears shall have been paid not later than the thirty-first day of December, 1920.

Provided that with reference to the lands already so sold to the municipality and not resold the owner must file on or before the fifteenth day of October, 1919, with the secretary-treasurer or other proper officer a request in writing that the provisions of this Act shall apply to his said lands.

Provided further that with reference to lands sold to a tax sale purchaser other than the municipality in which the lands are situated or in cases where the said municipality has sold the tax sale certificate, and provided the redemption period has not expired, the owner or any person on his behalf but in his name only, on or before the 15th October, 1919, on paying to the municipality in trust for the holder of the tax sale certificate the amount of the penalties required for redemption including the penalties on taxes, if any, paid by the tax sale purchaser subsequent to the sale, together with a fee to the municipality of \$1.00 for each lot or parcel of land may similarly file a request in writing that the provisions of this Act shall apply to his said lands. The municipality shall forthwith out of current revenue or otherwise set aside funds for the redemption of the said lands on behalf of the said owner and proceed in the manner provided for redemption of land after tax sales. The taxes, penalties and costs for which the said lands were originally sold and any subsequent taxes paid by the tax sale purchaser and refundable to him together with any penalties that would have been added if the land had not been so sold or the subsequent taxes so paid shall thereupon be entered once more on the assessment roll and be subject to the provisions of this Act, as taxes in arrears.

6. Any person conforming to the conditions aforesaid and paying a fee of \$1.00 shall be entitled to receive from the secretary-treasurer or other proper officer of the municipality a certificate under the seal of the municipality stating the name of the person making the payment, designating the land, acknowledging the payment of the said interest and taxes for the year 1919 and setting forth the amount of the consolidated arrears and of the annual instalment of blended principal and interest.

7. The amount of any instalments not yet matured may be satisfied at any time by payment of the amount appearing to be owing on the basis of treating the original amount of the consolidated arrears as a principal sum bearing interest at the rate of eight per cent. per annum and such instalments as may have been paid as payments made on account of interest and principal generally and without regard to the respective portions of principal and interest comprised in any particular instalment.

8. Any person who has satisfied any such consolidated arrears and interest shall be entitled to receive a certificate to that effect from the secretary-treasurer or other proper officer of the municipality under the seal of the municipality on payment of a fee of fifty cents.

9. Any certificate issued in pursuance of and in accordance with this Act may be registered in the proper land titles office without proof of its due execution upon payment of a fee of fifty cents.

10. In case default shall be made in the payment of the current taxes for any year or of the interest on the consolidated arrears or of any of such instalments for a period of six months from the thirty-first day of December of the year in which such payment was due the municipality shall take proceedings for the purpose of forfeiture or sale of the land in accordance with procedure laid down by the law for the time being in force and applicable to the municipality relating to forfeiture or sale of lands for nonpayment of taxes. In addition to the amount of the said current taxes and penalties thereon the amount for which such proceedings shall be taken will be ascertained by treating the original amount of the arrears as principal, bearing interest at the rate of eight per cent. per annum and such instalments as have been paid as payments on account.

11. Where money has been borrowed by any municipality on the security of the arrears of taxes for any particular year, and the conditions of the issue of debentures or other security given for such borrowings would conflict with the provisions of this Act, such municipality shall arrange to the satisfaction of the Minister of Municipal Affairs, for the redemption of such debentures or other securities in accordance with their terms or in the absence of provisions for redemption with the consent of the holders thereof.

12. In order to conform to the provisions of this Act the powers of any municipality to borrow money secured on its arrears of taxes are hereby modified to the extent that the period for which debentures, bills or other securities, secured

on such arrears, may be issued may be ten years, such securities shall be issued against the said consolidated arrears, and on the redemption of all other debentures outstanding against the arrears of taxes of any particular year or years comprised in the said consolidated arrears shall become a first charge against the said consolidated arrears. Except as herein modified the provisions of any Act relating to loans secured on arrears of taxes shall remain in full force and effect.

13. Notwithstanding the provisions of any Act or the charter of any city, tax notices beginning with the year 1919 need only show, in addition to the current taxes, the consolidated arrears to the end of 1918 inclusive, and in 1919 and 1920 the interest due thereon, and thereafter the annual instalments.

14. No provisions in this Act shall be interpreted as interfering in any way with any provision in any provincial statute or municipal by-law, requiring that the electors in any municipality shall have paid all taxes due by them to the municipality before they are entitled to vote, and no arrangement made under the provisions of this Act as to payment of arrears of taxes shall be considered as payment.

No. 27.

SECOND SESSION
FOURTH LEGISLATURE
9 GEORGE V
1919

BILL

An Act respecting Arrears of Taxes.

Received and read the

First time

Second time

Third time

HON. A. G. MacKAY.

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