

REPRINTED BILL

**BILL**

No. 31 of 1919.

An Act to provide for the Recovery of Taxes.

(Assented to , 1919.)

**H**IS 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 Tax Recovery Act.*"
2. In this Act, unless the context otherwise requires—
  - (a) "Arrears" or "arrears of taxes" means taxes levied by or payable to any municipality and remaining unpaid after the 31st day of December of the year in which they have been assessed, and includes penalties for default in payment;
  - (b) "Clerk" means the clerk of any municipality;
  - (c) "Mayor" means the mayor of a city or town, or the reeve of a village or municipal district;
  - (d) "Municipality" means a city, town, village or municipal district;
  - (e) "Parcel" means any one piece of land or any number of contiguous pieces of land assessed in the name of the same person or persons;
  - (f) "Registrar" means the registrar of land titles for the land registration district in which the land in question is situate;
  - (g) "Treasurer" means treasurer of a municipality, and includes secretary-treasurer.
3. The provisions of this Act shall supersede all provisions inconsistent therewith in any Act or Ordinance contained, whether such Act or Ordinance is one of general application or relates to one municipality only.
4. Unless all arrears of taxes on any land are paid before the 1st day of July of the year following that in which the rate was struck, such land shall be liable to be sold for all such arrears calculated up to the time of the completion of the list for sale in section 5 referred to, together with the costs of advertising.

5. The treasurer or collector, as the case may be, shall submit annually to the mayor a list in duplicate of all lands within the municipality so liable to be sold, with the amount of arrears against each parcel set opposite thereto.

(2) The mayor shall authenticate each of such lists by his signature and by the seal of the municipality (if any) and one of such lists shall be deposited with the clerk, and the other shall be given to the treasurer, with a warrant thereto annexed under the hand of the mayor and the seal of the municipality (if any) commanding him to levy upon the lands mentioned therein for the arrears due thereon with costs, which warrant may be in the following form:

"City (or Town, or as the case may be) of . . . . .

"To the (Secretary) Treasurer of . . . . .

"You are hereby commanded to levy upon each parcel of land mentioned in the list hereunto annexed for the arrears of taxes due thereon with costs, as therein set forth, and for so doing this shall be your sufficient warrant and authority.

"Dated at . . . . . the . . . . . day of . . . . . 19..

"  
(Mayor, or Reeve, or as the case may be.)"

6. The treasurer shall forthwith after the receipt by him of the list, as provided by the last preceding section, proceed to advertise and sell all the lands included in such list.

(2) No treasurer selling lands under the provision of this Act shall be required to obtain an auctioneer's license for the purpose of such sale.

7. It shall not be the duty of the treasurer to make enquiry before effecting a sale of lands for arrears of taxes, to ascertain whether or not there is upon the land any property liable to distress, nor shall he be bound to inquire into or form any opinion of the value of the land.

8. The treasurer shall prepare a copy of the said list, and shall include therein, in a separate column, a statement of the proportion of costs chargeable on each parcel, and shall cause the same to be advertised once a week for two consecutive weeks in a newspaper or newspapers published in the municipality, or, if there is none such, in a newspaper circulating therein, the first publication to be not less than six weeks before the date of the sale.

(2) The treasurer shall in each succeeding week until the sale, publish in such newspaper or newspapers a notice in the following form:

"TAX SALE.

"Sale of lands in the (city, town, or as the case may be) of . . . . . for arrears of taxes.

"Notice is hereby given that certain lands in the . . .  
 . . . of . . . will be  
 offered for sale for arrears of taxes (*stating the day, time and  
 place where and when the said lands are to be sold, and the  
 dates and issues of said newspaper in which a full list of said  
 lands may be found*).

"Dated at . . . the . . .  
 day of . . . 19. . .

" . . .  
*Treasurer.*"

(3) The treasurer shall also publish a notice in the said form in two successive issues of The Alberta Gazette, the second of such issues to appear not less than two weeks before the date of sale.

(4) The list shall not include any land the title to which is vested in the Crown.

9. The advertisement shall contain a notification that, unless the arrears of taxes and costs be sooner paid, the treasurer will proceed to sell the lands for taxes at the time and place mentioned in the advertisement.

10. Every such advertisement shall specify the place, day and hour at which such sale will commence, and each parcel of land, which shall be designated therein by a reasonable description or by stating the number of the registered instrument or instruments from which a description can be deduced or obtained. The using of abbreviations in any such description shall be sufficient, if the parcel of land so described can be thereby distinguished.

11. Four copies of the list with such notice attached shall be hung up in the treasurer's office and shall be accessible to the public at all times during business hours from not later than the date of the first publication under section 8 hereof up to and including the day of sale; and during the same period six copies shall be and remain posted up in conspicuous places in the municipality.

(2) Any person tearing, defacing or destroying any of the said lists, or removing any of those posted up elsewhere than in the treasurer's office, shall be guilty of an offence and liable on summary conviction to a penalty of not less than \$5.00 nor more than \$25.00 with costs, and in default of payment forthwith after conviction to imprisonment for a period not exceeding one month.

12. The sale shall take place annually, not later than the fifteenth day of November, at such convenient public place in the municipality as may be selected by the treasurer, or at such place outside the municipality as the council shall by resolution or by-law appoint.

**13.** Any clerk or treasurer who neglects or refuses to comply with the provisions of sections 5, 6, 8, 9, 10 or 11 shall, and any mayor (within the meaning of this Act) who refuses or neglects to comply with the provisions of section 5 shall, on summary conviction before two justices of the peace, be liable, for each offence, to a fine or penalty of not more than two hundred dollars and not less than one hundred dollars.

(2) The provisions of this section shall apply to a collector of taxes, other than the treasurer, who neglects or refuses to comply with section 5 of this Act.

**14.** Omission to include in the list any land liable to sale shall not be held to prevent the sale of the said land on any future occasion for all arrears of taxes that may be due thereon.

#### MODE OF SALE.

**15.** At the place and time appointed for the sale, if the arrears of taxes and costs have not been previously paid or collected, the treasurer shall offer the land for sale by public auction, and in doing so he shall make and declare the amount stated in the list or advertisement as the arrears of taxes due, together with the costs, and shall then sell the same to the highest bidder, but subject to redemption as hereinafter provided for; and no error in the amount of arrears stated in the advertisement shall affect the validity of such sale.

**16.** The treasurer may adjourn the sale, from time to time, but no such adjournment shall be for a period exceeding fifteen days, nor to a date later than the first day of December.

**17.** When two or more pieces of land have been assessed together as one parcel, the same may be sold together or separately; but when they are sold together the owner of any such piece of land may redeem the same within the time hereinafter provided, upon payment of a proportionate part of the taxes and costs for which the said parcel was liable, together with a proportionate part of the interest or penalty required to be paid on the redemption of the same.

**18.** Where any lot, quarter section or other piece of land being a single piece or unit according to a plan or subdivision, has been subdivided so that different persons are the owners of different portions thereof at the time of sale, the treasurer may, whether such lot, quarter section or piece of land has been assessed as one parcel or not, offer the same for sale in such manner that lands belonging to different owners shall be sold separately.

(2) Except as in this section provided, no such lot, quarter section or other piece of land being a single piece or unit according to a plan or legal subdivision shall be divided for the purpose of such sale, unless the same has been assessed in different portions and against different persons.

(3) Where any such lot, quarter section or other piece of land has been so assessed in different parcels, it may nevertheless be sold as one lot or quarter section (or as the case may be), so long as each such parcel is liable to sale for arrears; but in that case the owner of any separate parcel may redeem the same in like manner as the owner of any part of a parcel sold under the provisions of section 17 hereof.

(4) The provisions of this and the preceding section as to redemption shall apply as well to redemption taking place through a registrar as through a treasurer.

**19.** If the land when put up for sale, will not sell for the full amount of arrears of taxes and costs, the treasurer may then and there sell for any sum he can realize, and shall, in such case, accept such sum as full payment of such arrears of taxes and costs; but the owner of any land so sold shall not be at liberty to redeem the same except upon payment to the treasurer of the full amount of arrears of taxes and costs, together with the additional penalties for redemption; and, in the event of redemption as aforesaid, the purchaser shall be entitled to receive from the treasurer the amount of his purchase money and taxes paid by him, with the additional penalties thereon, as provided in section 35.

(2) Any land offered for sale and not sold shall be again included in the list of lands prepared under the provisions of section 5 hereof.

**20.** The municipality may, when any land is offered for sale under this Act, bid up to the amount due thereon for arrears of taxes and costs, and may through the mayor or any person authorized by the council so to bid, become the purchaser of any such land.

(2) If any such bid is accepted and the municipality declared the purchaser, it shall not be necessary for any payment of the purchase money to be made, and in such case a certificate of sale shall be issued to the municipality by the treasurer, and, so far as may be, the provisions of this Act with reference to redemption shall apply to such sale.

(3) The municipality may at any time sell and transfer such certificate.

(4) Any tax (other than a tax levied by the municipality for municipal purposes, due in respect of such land at the time of the tax sale or levied thereon subsequently and while the municipality remains the holder of such certificate) shall form a charge upon such land as against the municipality until the amount of such tax has been paid by the municipality, and no certificate of title shall be issued for such land until a certificate that such payment has been made, signed by the proper authority, is filed with the registrar.

**21.** In all cases when it appears to the council that, through an error, mistake or misdescription, or any other cause, lands have been improperly sold for taxes and penalties, the treasurer, shall, on resolution of the council, redeem the same in the name of the owner.

**22.** Until the time for redemption as herein provided shall have elapsed, the land so purchased by the municipality shall continue liable to assessment and taxation in the name of the former owner as if the same had not been so purchased.

**23.** The municipality may also, after lands so purchased by it have become vested in it, lease the same or sell and convey them by instrument under the seal of the municipality signed by the clerk or secretary and by the mayor, or by such other persons as may be authorized by the council so to sign; and the proceeds shall form part of its municipal funds, and the municipality shall not be compelled to account to the former owner of the land for any sum thus realized.

(2) All such lands, before being sold by the municipality, shall be offered for sale in parcels (or other portions as authorized by the provisions of sections 17 and 18) by public auction, of which three weeks' notice shall be given in some newspaper published in the municipality in which the lands are situate (or if no newspaper is published in such municipality then in some newspaper published near such municipality) and if, at such sale, a sufficient sum is not bid for each piece or parcel of land so offered for sale to cover the amount claimed to be due to the municipality thereon, the municipality may then effect a private sale of such land, either in bulk or in parcels or other portions as aforesaid, for such price as it may obtain therefor.

(3) In the case of either public or private sale, the land may be sold on such terms as to the municipality may seem proper, provided that at least one-third of the purchase price is paid immediately.

(4) The municipality may also exchange any of its land so purchased as aforesaid for other lands within the municipality, provided such land has been offered for sale at public auction under subsection 2 of this section.

24. If, on a sale for arrears of taxes, the land is sold for a greater sum than the arrears of taxes and costs, the purchaser shall only be required to pay at the time of sale the amount of said arrears and costs, and the balance of the purchase money shall, if such land is not redeemed from such tax sale, be paid before the expiration of one year from the date of such tax sale, to the registrar.

(2) If the balance of purchase money is not so paid by the purchaser or his assigns within the time above described, he and they shall forfeit all claim to said lands and to a certificate of title therefor, and to the sum paid at the time of sale or subsequently for taxes, costs or otherwise, and the said land, shall thereupon be considered to have been duly redeemed, and a certificate of redemption in the form provided for by section 37 hereof shall be issued to the owner and a copy thereof sent to the registrar of the land registration district in which the said land is situated.

25. If the purchaser of any parcel of land fails to pay the treasurer immediately, on account of said purchase, the amount claimed for arrears of taxes and costs, or such lesser sum as the land may have been sold for, the treasurer shall forthwith again put up the property for sale.

26. The treasurer, after selling any land for taxes, shall, without any additional charge, give a certificate under his hand and the seal of the municipality in the following form:

"I hereby certify that, under the provisions of *The Tax Recovery Act*, I have this day sold for arrears of taxes and costs, to . . . . . of the . . . . . of . . . . . in the . . . . . of . . . . . that certain piece or parcel of land and premises situate in . . . . . and being composed of (*describe the land*) for the price or sum of . . . . . dollars.

"I further certify that the said sale was openly and fairly conducted.

"Dated the . . . . . day of . . . . . A.D. 19 . . . . .  
(*This must be the actual date of sale.*)

" . . . . .

*Treasurer of the . . . . .*

"Note.—For the purpose of redemption or obtaining title, the day for which the sale was advertised, namely the . . . . . day of . . . . . 19 . . . . , is to be taken. See section 36."

27. If the lands have been sold for more than the amount of arrears of taxes and costs as advertised, the above certificate shall be modified by leaving out all that part after the description of the lands and before the dating clause, and inserting instead thereof the following:

"for the price or sum of . . . . . dollars of which the sum of . . . . . dollars, being the amount of arrears of taxes and costs for which the same were sold, has been received, and the balance shall be paid to me before the expiration of one year from the date of this sale; and in case such balance be not paid within the time required all claims to said lands and to the money already paid shall be forfeited by the holder thereof.

"I further certify that the said sale was openly and fairly conducted."

28. Any such certificate provided for by the two last preceding sections may be assigned by endorsement on the back thereof or on a paper attached thereto, in the following form or to the like effect:

"I hereby assign and transfer this certificate (or the attached certificate) to . . . . .

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

"Witness . . . . ."

which said assignment shall be signed by the purchaser. Such certificate shall be likewise assignable by the purchaser and by any and every assignee, and such assignment shall entitle the holder of the certificate under such assignment or assignments to all the same rights, subject only to the same conditions and liabilities, as are by this Act conferred and imposed upon the purchaser, and the purchaser and every subsequent assignor shall be thereby deprived and relieved of such rights, conditions and liabilities.

29. The purchaser shall, on receipt of the treasurer's certificate of sale, become entitled to protect by action or otherwise, the lands mentioned in said certificate from spoliation or waste until the expiration of the term during which the land may be redeemed; but shall not have any right to the possessor of said land, or to cut hay or timber growing upon the land, or in any way to injure the land, and he shall have the right to pay taxes upon said lands, and to be reimbursed therefor as in this Act provided.

30. Every such purchaser, at the time of the sale and before he is given the certificate of sale, shall sign a statement setting out his full name, occupation and post office address, and such statement shall be preserved by the treasurer with the other books, documents and papers connected



with such sale, and the address so indicated, shall be the purchaser's address for service of all notices and other documents required to be served until he notifies the treasurer in writing of a change of address.

#### RETURNS OF LANDS SOLD.

**31.** The treasurer of each municipality shall, within one month after the completion of a sale of land for taxes held by the municipality return to the registrar a statement certified under his hand and official seal showing all lands which were sold at the sale, and have not since been redeemed.

(2) When a municipality does not lie wholly within one land registration district the treasurer shall forward to the registrar of each district within which part of the municipality lies such return as in the last preceding section mentioned, covering only the lands sold within each such district.

(3) The registrar shall register against the certificate of title of such lands affected a memorandum of the sale of such land for taxes according to the return made to him by the treasurer of the municipality.

**32.** The registrar may provide a form for the use of the treasurer under the last preceding section, and may include in such form any particulars not provided for by said section, which form the treasurer shall be bound to fill up and return to the registrar within the time above mentioned.

**33.** The municipality shall be liable to the registrar for all losses and damages sustained to the assurance fund on account of incorrect certificates given by him in consequence of any error in any such statement.

**34.** The registrar may grant certificates based upon said statements, and charge a fee of twenty-five cents for each certificate not containing more than five lots or pieces, and a further fee of ten cents for every additional ten lots or pieces, or fraction thereof, and one-half of the fees so collected shall be paid into the assurance fund.

(2) The registrar, as nominal defendant, shall be liable in damages for any error in any such certificate, and the Provincial Treasurer shall pay out of the assurance fund all judgments recovered against the registrar on account of such liability.

## REDEMPTIONS, ETC.

**35.** The owner of any land which has been or shall hereafter be sold for nonpayment of arrears of taxes or costs, or his heirs, executors, administrators or assigns, or any other person or any municipality on his or their behalf, but in his name only, may at any time within one year from the day of sale, exclusive of that day, redeem such land by paying or tendering to the treasurer of the municipality, the amount of arrears of taxes and costs for which the same was advertised and sold, together with, as a penalty, a sum amounting to ten per cent. of such amount, together with a fee of twenty-five cents for a tax redemption certificate.

(2) If the tax sale purchaser has paid any taxes accrued subsequently to the taxes for which such land was sold, the party redeeming such land shall also pay to the treasurer, if redeemed within the first year after the sale, the amount of such subsequent taxes so paid, and, as a penalty an additional sum amounting to ten per cent. thereon.

(3) The treasurer before giving a certificate of redemption, shall also be entitled to demand from such party so redeeming all taxes on said lands in his hands for collection subsequent to the taxes for which such lands were sold.

**36.** For the purposes of this Act, land sold for taxes shall be deemed to have been sold on the day for which the sale thereof was advertised, without reference to any adjournment.

**37.** The treasurer shall give the party so redeeming a certificate of redemption under his hand and seal of the municipality, which will be evidence of the redemption and may be registered in the proper land titles office without any affidavit of attestation, and may be in the following form:

"I hereby certify that (*describing the lands*), sold for taxes on the . . . . . day of . . . . . A.D. 19 . . . . . were this day fully redeemed by . . . . . on behalf of . . . . ., and that I have received from said . . . . . in full payment of said redemption the sum of . . . . . dollars.

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

" . . . . .  
Treasurer for the . . . . . "

**38.** Such certificate shall be made in duplicate, and one of the duplicates shall be kept in the office of the treasurer.

**39.** From the time of payment to the treasurer of the full amount of redemption money required by this Act, all rights and interests of the purchaser in the land shall cease.

**40.** The treasurer, immediately after the redemption of the land, shall notify the purchaser or his assignee of such redemption by letter mailed, prepaid and registered, to him at his address for service.

**41.** The treasurer shall, upon delivery to him of the certificate of sale for taxes and assignment thereof, if any, pay over such redemption money, or such portion thereof as the applicant may be entitled to.

(2) In the case of the loss of any certificate, the redemption money may be paid over on security being given satisfactory to the council.

(3) Where the certificate covers more than one lot, piece or parcel, and one lot or parcel only is redeemed, the treasurer shall mark the amount paid and the lot, piece or parcel redeemed upon the certificate and duplicate and return the certificate to the holder.

**42.** If the lands sold under the provisions of this Act are not redeemed within one year from date of sale the treasurer shall immediately send by registered mail to each person shown by the records of the land titles office to have any interest in such lands, a notice in form A given in the schedule to this Act, or to like effect.

(2) Such notice shall be mailed within thirty days after the date of the expiry of the period allowed for redemption, and after the lapse of sixty days from the said date the treasurer shall submit a return of all the unredeemed lands in connection with which the period for redemption has expired to a judge of a District Court, together with all protests he may have received. The judge on being satisfied that notice has been given as herein provided, and after making inquiry as to the subject matter of every protest, shall either order the treasurer to issue transfer to the purchasers, their heirs or assigns, or other legal representatives of the lands referred to herein, or make such other order as seems to him advisable.

**43.** If the land be not redeemed within the period allowed by this Act, then on demand of the purchaser, his heirs or assigns, or other legal representatives, and upon payment of the subsequent taxes levied on such land, and the balance of the purchase money, if any, and of a further sum of \$2.00, the treasurer shall immediately on receipt of a judge's order as provided for by section 42 prepare and execute

and deliver to him or them a transfer of the lands sold; provided that any land sold to the municipality under the provisions of this Act as hereinbefore provided shall be transferred to the municipality by the treasurer on receipt of judge's order immediately on receipt of a judge's order without charge; such transfer shall be in form B given in the schedule to this Act, or to the same effect, and shall state the date, cause of sale, and the price, and shall have the effect of vesting the land in the purchaser, his heirs or assigns, or other legal representatives, in fee simple, and no such transfer shall be invalid by reason of any error or miscalculation of the amount of taxes in arrears.

**44.** Such transfer shall secure to the purchaser an indefeasible title except as to claims of the municipality or of the Crown.

#### SURPLUS.

**45.** The treasurer shall keep a separate record of all sums paid to him for lands sold under the provisions of this Act, and where there is a balance remaining after payment of all taxes, costs, charges and expenses, up to and including the date of such sale, such balance shall be deposited in a separate bank account known as the Tax Sales Trust Fund, and the municipality shall pay over such balance to the person or persons declared to be entitled thereto by an order of a judge of a District Court.

**46.** In all cases where sales of land for arrears of taxes whether made before or after the passing of this Act, are set aside or declared illegal or void, the amount paid by the purchaser at the sale, and subsequently for taxes or otherwise shall be a lien upon the land in favour of the municipality, and shall be repayable by the municipality to the tax purchaser or his proper representatives, with interest at ten per centum per annum.

**47.** No action, suit or other proceedings for the return by the municipality, of any moneys paid to the municipality, whether under protest or otherwise, on account of a claim, whether valid or invalid, made by the municipality for taxes, shall be commenced after the expiration of six months after the payment of such moneys; and after the expiration of such period of six months without any such action, suit or other proceedings having been commenced, the payment made to the municipality shall be deemed to have been a voluntary payment.

**48.** The Lieutenant Governor in Council may fix the fees to be paid to the registrar in connection with all matters or proceedings in the land titles office under this Act.

**49.** Where under any Act or Ordinance any lands to which the provisions of this Act regarding the sale of land for taxes shall apply, have been sold or forfeited for arrears of taxes before the coming into operation of this Act, the rights of all parties to such lands and to the proceeds of sale thereof shall be determined in like manner as if the preceding sections of this Act had not been passed, and the provisions of the proper Act or Ordinance with regard to such rights, to the obtaining of title, the disposal of surplus moneys and all other matters subsequent to such sale or forfeiture shall continue to apply.

**50.** Where such Act or Ordinance provides for the sale of lands for taxes and any such lands included in any tax enforcement proceedings have not been sold, or where such Act or Ordinance provides for the forfeiture of such lands to the municipality and title thereto has not been issued to the municipality or, such title having been issued the lands included therein have not been sold by the municipality, the treasurer shall proceed to advertise and sell such lands as in this Act provided, and the provisions of this Act shall apply to such lands and to all proceedings taken or to be taken for collection of the arrears of taxes due thereupon.

(2) Omission to take or continue, in the year 1919 and previously to the passing of this Act, any proceeding for or in view of the recovery of taxes by sale or forfeiture of land under any Act or Ordinance, shall not be a ground of action or complaint against any municipal council or against any member or officer thereof, nor shall the rights or liabilities of any party be affected by such omission.

**51.** Except as hereinafter provided, where lands hitherto included in a tax enforcement return are to be sold according to the procedure laid down in this Act, the auditor of the municipality shall prepare a summary statement giving an estimate of the net expenses incurred by the municipality in connection with the preparation of the return, and with any proceedings taken for confirmation or registration thereof.

(2) Such statement shall also show the number of lots or parcels included in the return upon which the arrears of taxes remain unpaid, or, where there has been an adjudication, which are still unredeemed.

(3) Such statement shall be accompanied by a statutory declaration in the following form:

"I... .. auditor of the... .. of... .., hereby solemnly declare that to the best of my knowledge and belief, the accompanying statement truly shows the amount of the net expenses incurred by the municipality in connection with the matters

therein set forth, after deducting all sums received on account thereof; and truly states the number of lots or parcels included in the return upon which the arrears of taxes remain unpaid, (*or, where there has been an adjudication, which are still unredeemed*).

"And I make this solemn declaration conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath and by virtue of The Canada Evidence Act.

"Declared before me at. . . . this. . . . day of. . . . 19. . . .

" . . . . .  
Auditor.

" . . . . .  
A Commr., J. P., or N. P."

**52.** The council may thereupon by resolution fix a sum or sums to be added to the arrears of taxes remaining unpaid upon the respective lots or parcels mentioned in the return, as costs; and such sums shall be added to and become part of the arrears and shall be included as such in the list to be prepared by the treasurer or collector as hereinbefore set forth.

(2) The council may fix fair proportionate amounts for different lots or parcels, or for different classes of lots or parcels, but the total amount so added for costs shall not exceed the sum shown by the auditor's statement as his estimate of the unpaid balance of expenses.

(3) Where there has been an adjudication, the council shall adopt the costs as fixed by the judge with or without the redemption fee, as the costs to be charged against the land, and in such cases it shall not be necessary to have an estimate of expenses by the municipal auditor.

**53.** Where there has been an adjudication, until the council has fixed the costs, the owner or any person interested in any lot or parcel may redeem the same by paying to the treasurer the arrears of taxes and any taxes and penalties subsequently accrued together with the costs as fixed by the judge and redemption fee.

**54.** In cases where an adjudication upon a tax enforcement return has been registered, the treasurer shall, upon payment of all taxes and penalties accrued up to the date of payment and costs as fixed by the judge and redemption fee, issue to the person paying the same a certificate in the form following under his hand and the seal of the municipality, which certificate shall, on presentation to the

registrar of the proper land registration district, be registered by him, free of charge and without any affidavit of attestation, and the said certificate when so registered shall discharge and release the said land from the adjudication and the effect thereof.

“THE.....Act.

“CERTIFICATE OF REDEMPTION.

“This is to certify that the following lands, viz. ....  
 .. as to which an adjudication under  
 the provisions of section. . . of. . . . (*title of Act or Ordinance*). . . . bearing date the. . . . day  
 of. . . . was made by His Honour  
 .., Judge of the District Court of  
 the Judicial District of. . . . in the  
 Province of Alberta, have been, under the provisions of *The Tax Recovery Act*, redeemed and the said lands are therefore discharged and released from the said adjudication and the effect thereof.

“Dated at. . . . this. . . . day of  
 . . . . 19. . . .

“(Secretary) Treasurer of the. . . .  
 of . . . .

“Witness. . . . .”

**55.** When land contained in a registered adjudication has been sold under the procedure laid down in this Act, a certificate of redemption as provided in section 37 hereof shall, when registered, discharge and release the land from the adjudication and the effect thereof.

MISCELLANEOUS PROVISIONS.

**56.** Notwithstanding anything in any Act or Ordinance contained, no action at law shall be hereafter begun for the recovery of taxes imposed in respect of any land liable to be sold for such taxes under this Act unless such land has first been offered for sale under section 15 of this Act, and has either found no purchaser or been sold for less than the full amount of arrears and costs, in which case such arrears and costs, or the portion thereof so remaining unpaid, may be recovered by suit in the ordinary manner.

(2) Nothing in this section shall be deemed to affect the right of a municipality to recover taxes by means of distress.

57. In the case of a municipal district, the treasurer shall include in the list to be submitted by him under section 5 of this Act, all arrears of taxes shown in any of the statements forwarded to him under the provisions of the next following subsection, and all lands in which any such arrears are, according to such statements, outstanding and unpaid, whether or not there be any arrears payable to the municipal district in respect of such lands; and such arrears shall thereafter be dealt with, for the purpose of this Act, in the same manner as arrears owing to the municipality.

(2) Where under any statute heretofore or hereafter enacted, a tax other than a tax levied by or payable to such municipal district is imposed upon any land situate therein, the officer or person whose duty it is to collect such tax, shall not later than the first day of March in each year forward to the treasurer of the municipal district a statement showing all arrears of any such tax imposed previously to the first day of January of such year, with the names and addresses (if known) of the persons by whom such arrears are payable.

(3) The treasurer of the municipal district shall be forthwith advised by the officer or other person aforesaid of any payments made in respect of such arrears after the forwarding of such statement.

(4) The amount of all such arrears shall when realized or collected by the municipal district be forwarded forthwith by the treasurer to the officer or other person aforesaid, less an amount equal to five per cent. of the arrears so realized or collected, which amount shall be retained by, and belong to the municipal district;

Provided that all sums paid in respect of such arrears after the date of the first publication in The Alberta Gazette of the notice of sale provided for in section 8 of this Act, shall be deemed to have been collected by the municipal district, and out of any such sum so paid directly to the officer or other person aforesaid, an amount equal to five per cent. thereof shall be forthwith remitted to the treasurer of the municipal district.

(5) In the event of the municipal district becoming the purchaser of any such land under the provisions of section 20 hereof, the treasurer shall within ten days thereafter forward to the officer or other persons aforesaid, the amount of the arrears payable to him, less five per cent. thereof, which shall be retained as aforesaid.

(6) If the land is sold to a purchaser other than a municipal district for less than the amount of all arrears and costs, the amount received shall be applied first in payment of costs and then in payment of municipal and all other arrears for which it is sold, according to the amount of each



such tax in arrears and the amount so found payable to each such officer or other person aforesaid, shall after deduction of five per cent. thereof, be forwarded to such officer or other person entitled thereto, and all arrears or costs thereafter paid by the owner of said land for the redemption thereof, shall be likewise so applied and apportioned.

58. The Lieutenant Governor in Council may make such rules and regulations and prescribe such forms as shall be necessary for the proper carrying out of this Act.

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FORM A.

Take notice that the following land has been sold by the Municipality of. . . . . (or the Municipal District of. . . . . No. . . . .) on account of nonpayment of taxes, and the year allowed for redemption expired on. . . . . day of. . . . ., 19. . . . .

(Herein insert complete description of land as to lot, block and plan number, or section, township, range and meridian.)

You are shown by the records of the land titles office to be interested in such land, and if you wish to enter any protest in connection with this sale, you are hereby notified to forward such protest to me within sixty days of the. . . . . day of. . . . ., 19. . . . .

Dated this. . . . . day of. . . . ., 19. . . . ., at. . . . .

.....  
*Treasurer of the Municipality of*  
 .....(or, the Municipal District of. . . . . No. . . . .)

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FORM B.

TAX RECOVERY ACT.

I, ....., of the. . . . . in the Province of Alberta, Secretary-Treasurer of the Municipality of. . . . ., by virtue of the authority vested in me by *The Tax Recovery Act*, to sell lands for arrears of taxes, do hereby in consideration of the sum of. . . . . dollars paid to me by. . . . . of. . . . . due on said land to the said municipality, transfer to the said. . . . . all that piece of land being. . . . .

In witness whereof I have hereunto set my hand and the seal of the said municipality this. . . . . day of. . . . ., 19.....

Signed by the above named }  
in the presence of..... }

AFFIDAVIT OF WITNESS TO BE INDORSED ON TRANSFER.

Canada. } I, .....  
Province of Alberta. } of .....  
To wit: } in the Province of Alberta, make  
oath and say:

1. I was personally present and did see..... named in the within instrument who is personally known to me to be the person named therein, he being the treasurer of the municipality of. . . . ., duly sign and execute the within instrument for the purposes named therein;

2. That the said instrument was executed at..... in the said Province of Alberta, and that I am the subscribing witness thereto;

3. That I personally know the said..... and he is in my belief of the full age of twenty-one years.

Sworn before me at..... }  
in the Province of Alberta, this.... }  
..... day of..... }  
19..... }

.....

No. 31.

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SECOND SESSION  
FOURTH LEGISLATURE  
9 GEORGE V  
1919

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BILL

An Act to provide for the Recovery  
of Taxes.

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Received and read the

First time.....

Second time.....

Third time.....

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HON. A. G. MacKAY.

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EDMOTON:  
J. W. JEFFERY, KING'S PRINTER  
A. D. 1919