

REPRINTED BILL.

BILL

No. 10 of 1921.

An Act to amend the Acts and Ordinances relating to the
City of Red Deer.

(Assented to _____, 1921.)

WHEREAS the City of Red Deer has prayed for certain amendments to chapter 70 of the Consolidated Ordinances of the North-West Territories, being *The Municipal Ordinance* and the amendments thereto, and the Ordinance and Acts respecting Red Deer;

And whereas it is expedient to grant the prayer of the said petition;

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

1. Chapter 36 of the Statutes of the Province of Alberta, 1913 (Second Session), is amended by inserting after section 13 of the said chapter a new section 13*a*, as follows:

"13*a*. Except as hereinafter provided, every person, ^{Service tax} male or female, of the age of 21 years or over, who resides in the City of Red Deer for at least three months shall, upon the passing of a by-law therefor, pay to the City of Red Deer each year, as part of the general revenues of the city, a tax for services rendered by the city, herein referred to as 'the service tax,' or 'the said tax.'

"(2) For the purposes of this section, residence within the City of Red Deer shall be understood as actual residence therein for the said period of three months, irrespective of whether such person intends to reside in the city permanently, or whether or not the said period of residence is wholly or in part only within the year in which the said tax becomes due.

"(3) The amount of the annual service tax payable by each person liable therefor shall be not less than the sum of \$5 or more than the sum of \$25 as provided in the next subsection.

"(4) The council of the city may pass a by-law fixing the amount of the annual service tax for all persons as above provided and the council may differentiate between the amount payable by different classes of persons so as to fix the amount thereof payable by each class of persons the same at either of the said before-mentioned sums in accordance with any basis of classification the council may adopt for such purpose.

“(5) Married women residing with their husbands shall be exempt from the said tax, and the council may also by by-law provide for exempting therefrom any other class or classes of persons.

“(6) The service tax for the year 1921 shall become due and payable on the first day of July, 1921, unless the council by by-law fixes an earlier date for the payment thereof, in which case the service tax shall become due and payable on the date fixed by such by-law.

“(7) The service tax shall become due and payable in each year after the year 1921 on the first day of January of such year.

“(8) If any person has not resided within the city for three months prior to the date the service tax becomes due and payable in any year, such person shall become liable to pay to the city the said tax for that year so soon as such person shall have been a resident of the city for three months.

“(9) The service tax shall be due and payable from each person liable therefor upon and after the date such tax becomes due and payable in any year, or so soon as any person shall have been a resident of the city for three months, without any formal demand for payment thereof.

“(10) Every employer, including partnerships and companies, shall upon application therefor to such employer, or to the manager of the business of such employer, either personally, or by letter addressed to the place of business, furnish forthwith to the treasurer of the city, or to any person authorized by him to apply therefor, the name and address of each and every person in his or its employ, and the wages or salary paid to such employee, and of any other information that may be reasonably required for the purpose of the said tax.

(11) Every person shall furnish forthwith, upon request made therefor by the treasurer of the city, or by any other person authorized by him to apply therefor, his, or her name, place and period of residence within the city, and shall also inform the treasurer or other person whether or not he or she is of the age of 21 years, or over, and the wages or salary received during the three months preceding the date of the said tax became due and payable by such person to the city.

“(12) Every employer, and the manager of the business of such employer, and every person who refuses, or neglects for three days after request made therefor, to furnish the information required to be furnished under either of the said two preceding subsections, or who furnishes any false information, shall upon summary conviction thereof be liable to a penalty not exceeding \$100 exclusive of costs.

“(13) Every employer shall pay to the City of Red Deer within one month after notice by the treasurer of the city the full amount of the service tax payable to the city

by any employee of such employer, whether such tax has been previously demanded from such employee or not, and the amount so paid may be deducted by the employer from the wages or salary of the employee.

“(14) The service tax may be recovered by suit in the name of the city as an ordinary debt from any person liable to pay same, and may also be recovered by distress and sale of any personal property belonging to such person at any time after such tax becomes due and payable; provided, however, that before action is commenced, or seizure is made, demand in writing for payment of the service tax shall have been delivered to such person or shall have been mailed to the correct address of such person.

“(15) In the case of the person primarily liable for the said tax at least three days, and in the case of the employer at least one month, shall have elapsed after the delivery or mailing of such demand.

“(16) The service tax shall be collectable on behalf of the city by the treasurer of the city, or any person duly authorized for such purpose.

“(17) The treasurer shall keep a register of the names and addresses of all persons who have paid to the city the service tax in any year, and the names of all such persons shall be added to the voters' list of the city for the year by the city clerk, unless such names already appear on the voters' list for that year, or unless the voters' list shall have been completed prior to the payment of the said tax.”

2. Section 121 of *The Municipal Ordinance*, amended by section 12, chapter 36, Statutes of 1913 (Second Session), is repealed, and the following substituted therefor:

“**121.** Subject to the other provisions of this Act the municipal taxes of the City of Red Deer shall be levied upon—

“1. Land;

“2. Buildings and improvements thereon shall be assessed for the year 1922 and thereafter at not less than fifty per cent. of their fair actual value;

“3. Special franchise within the said city, and it shall be the duty of the assessor to make an assessment of all the rateable land, buildings and improvements and special franchise in the manner herein provided.

“2. Subjected to the other provisions of this Act, the school taxes for the school districts situate in whole or in part within the limits of the City of Red Deer shall be levied upon—

“1. Land;

“2. Buildings and improvements thereon shall be assessed for the year 1922 and thereafter at not less than fifty per cent. of their fair actual value;

“3. Special franchise within the said city, and it shall be the duty of the assessor to make an assessment

of all the rateable land, buildings and improvements and special franchise in the manner herein provided.”

3. Section 122 of *The Municipal Ordinance* as amended by section 12 of chapter 36, Statutes of 1913 (Second Session), by adding after the words “lands” in the first line thereof the following words: “buildings and improvements.”

4. Section 125 of *The Municipal Ordinance* as amended by section 12 of chapter 36, Statutes of 1913 (Second Session), by adding to the assessment form a column for the assessment of buildings and improvements.

5. Section 11 of chapter 64 of the Statutes of Alberta, 1919, is amended by adding subsection 4 to the said section as follows:

“(4) All assessments heretofore made by the City of Red Deer for municipal or other taxes are hereby declared to be good and valid.”

6. Subsection 3 of section 18 of the said Act is amended by inserting the words “shall be and remain a highway or highways” after the word “highways” in the seventh line of the said subsection.

No 10.

FOURTH SESSION
FOURTH LEGISLATURE
11 GEORGE V
1921

BILL

An Act to amend the Acts and
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Red Deer.

Received and read the

First time

Second time

Third time

MR. J. J. GAETZ.

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