

# BILL

No. 85 of 1921.

An Act to amend The Tax Recovery Act.

(Assented to , 1921.)

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

1. Section 2 of *The Tax Recovery Act*, being chapter 20 of the Statutes of Alberta, 1919, is amended—

- (a) By adding to paragraph (g) thereof the words “and any officer appointed by a municipality bylaw to conduct tax sale proceedings;
- (b) By adding as paragraph (i) thereof the following:  
“(i) ‘Owner’ means a person registered as owner of land in a land titles office.”

2. Section 4 of the said Act is amended by adding between the words “the first day of July” and the words “of each year,” the words “and in the case of summer resort villages, the first day of May.”

3. Section 5 of the said Act is amended—

- (a) By adding after the words “the fourteenth day of August” in subsection 1 thereof the words “or in the case of summer resort villages, the fourteenth day of June”;
- (b) By moving the words “with the amount of arrears against each parcel set opposite thereto” from the end of the first subsection thereof, and inserting the same after the words “so liable to be sold” where they occur therein.

4. Section 11 of the said Act is amended by adding as subsection 3 thereof the following:

“(3) This subsection shall not apply to improvement districts.”

5. Section 19 of the said Act is amended—

- (a) As to subsection (i) thereof—
  - (i) By inserting between the words “then and there sell” and the words “for a lesser sum” where they occur therein, the words “it to the municipality within which it is situate”;
  - (ii) By striking out therefrom all the words from and including the words “which minimum value

shall not be made" down to and including the words "full payment of such arrears of taxes and costs";

(iii) By striking out therefrom all the words from and including the words "and, in the event of redemption as aforesaid" to the end;

- (b) By striking out subsection 2 thereof, and inserting in lieu thereof the following:

"(2) Any land offered for sale since the seventeenth day of May, 1919, and not sold shall, until sale thereof, be included in the list of lands submitted to the mayor and reeve and the costs which have been advertised in connection with the offering for sale of such lands shall be added to the arrears of taxes thereon and become a part thereof";

- (c) By adding as subsections 3, 4 and 5 thereof the following:

"(3) When any person possessing any interest in lands offered for sale at a tax sale becomes a bidder for the same, he shall at the same time publicly declare his interest therein.

"(4) Any sale nominally made to any such person who has not declared his interest in the land sold shall be void and any moneys paid thereunder shall be forfeited to the municipality.

"(5) In the event of any person interested in the land offered for sale becoming the purchaser thereof, the certificate of title issued to him shall disclose and preserve the priority of all mortgages, encumbrances, registered charges or liens having priority over his interest aforesaid."

**6. Section 20 of the said Act is amended—**

- (a) As to subsection 2 thereof by striking out all words after the word "municipality" where it occurs for the second time therein, and substituting therefor the following: "and in case the land sold is not redeemed and the municipality obtains certificate of title thereto such land shall be sold at the first favourable opportunity and all irrigation rates in respect of such land shall be first discharged out of the proceeds of such sale and then all other taxes then due shall be paid, together with costs of all proceedings taken under this Act and all penalties incurred thereunder; but if the amount received by the municipality is insufficient to discharge all such taxes, costs and penalties then the municipality shall first discharge the said irrigation rates and then deduct from the balance of the said moneys all expenses incurred and next pay, or where necessary pay proportionately,

all other taxes then due in respect of the said land."

- (b) As to subsections 3 and 4 thereof by striking out the same.

**7. Section 23 of the said Act is amended—**

- (a) As to subsection 1 thereof—

- (i) By striking out therefrom all the words from the beginning down to and including the words "have become vested in it," and substituting therefor the words "When any lands become, under the provisions of this Act or otherwise howsoever, vested in a municipality it may";

- (ii) By inserting after the words "and the proceeds shall" where they occur therein the words "subject to the provisions of section 20 hereof";

- (b) As to subsection 2 thereof by striking out the same;
- (c) By re-numbering subsections 3, 4 and 5 as 2, 3 and 4 respectively;
- (d) As to subsection 4 as re-numbered, by inserting after the words "after lands so purchased by it" the words "or other land acquired under any other Act, or in any other way."

**8. Section 24 of the said Act is amended as to subsection 1 thereof by striking out the words "before the expiration," and substituting therefor the words "before the end of two weeks after the expiration."**

**9. Section 25 of the said Act is amended by striking out therefrom the words "or such lesser sum as the land may have been sold for."**

**10. Section 26 of the said Act is hereby struck out, and the following inserted in lieu thereof:**

**"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 to.....of the..... of.....in the..... of.....that certain piece or parcel of land situate in.....and being composed of.....for the price or sum of ..... dollars, of which the sum of ..... dollars (being the amount of arrears of taxes for which the same was sold) has been received by me.

“ ‘I further certify that at the date of the sale there was due.....in respect of the land herein mentioned, for arrears of taxes and costs accruing in respect of the said land on or before the first day of July, 19...., the sum of .....Dollars.

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

“ ‘Dated this.....day of.....19...  
(*This must be the actual date of the sale.*)

.....  
*Treasurer.*

“ ‘Per.....’

“(2) The said certificate shall have subjoined thereto or endorsed thereon the following form:

“ ‘I, the said.....(*purchaser*), hereby declare that I have this day purchased the above described land for the said price and that my name, occupation and address are as subscribed below.

“ ‘Dated this.....day of.....19..  
.....*Purchaser.*  
.....*Occupation.*  
.....*Address.*

“ ‘NOTE.—For the purpose of redemption or obtaining title, the date upon which the sale was advertised, namely the .....day of..... 19...., is to be taken.’

“Under the provisions of section 24 of *The Tax Recovery Act*, if any balance due in respect of the land hereinbefore mentioned is not paid to the treasurer, before the end of two weeks after the expiration of one year from the date of such tax sale to the purchaser, all claims to the said land and any sums paid by the purchaser in respect of such land shall be forfeited by the purchaser or his assignee.”

**11.** Section 27 of the said Act is hereby struck out.

**12.** Section 28 of the said Act is amended—

(a) By striking out therefrom the words “Any such certificate provided for by the two last preceding sections,” and substituting therefor the words “Any sale certificate given under the last preceding section”;

(b) By adding as subsections 2 and 3 thereof the following:

“(2) Neither the purchaser to whom any certificate of sale has been issued under the provisions of this Act, nor any assignee, shall be relieved from any liability incurred by reason of his purchase

or the assignment to him, until a notice of the assignment by him has reached the municipality concerned setting forth the full name, occupation and post office address of the person to whom he has assigned; nor shall any assignee to whom any purchaser or assignee has assigned the certificate receive any rights thereunder until notice of such assignment has so reached the municipality.

“(3) The address mentioned in the notice sent by a purchaser or assignee under the provisions of this section to the municipality shall be the address of the assignee for service of all notices and other documents required to be served until he notifies the treasurer of a change of address.”

**13.** Section 42 of the said Act is hereby struck out, and the following substituted therefor:

“**42.** If the land sold for taxes under the provisions of this Act or of any other Act or Ordinance has not been redeemed at the expiration of nine months from the date of the 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 land, a notice in form A given in the schedule of this Act, or to the like effect, and any such person shall be entitled to redeem the land as agent of the owner of such land, as hereinbefore provided.

“(2) Every registrar of a land titles office shall upon application for the information required by this section, furnish the same by means of an abstract, containing where necessary information supplementary to that ordinarily given by an abstract.

“(3) The treasurer shall also immediately after the expiration of nine months after the date of a sale cause to be published in one issue of the *Alberta Gazette* a notice stating that the lands named therein have been sold under *The Tax Recovery Act* and stating the time at which the period of redemption provided by law will expire, which notice shall be in form A in the schedule to this Act, or to the like effect, and shall insert a notice in one issue of a newspaper published in the municipality, or if there is no newspaper published in the municipality, in a newspaper having general circulation therein, which notice shall be to the effect that certain lands have been sold under *The Tax Recovery Act* and that the time at which the period of redemption provided by law will expire is such and such a date and that the list of such lands can be seen in the *Alberta Gazette* of such and such a date.”

**14.** Section 42a is added to the said Act as follows:

**"42a.** Immediately upon the expiration of two weeks after the end of the period allowed for redemption the treasurer shall make a return of all the unredeemed lands, the period for redemption of which has expired, to the registrar of the proper land titles district together with an affidavit to the effect that all the requirements of this Act have been complied with, and the registrar shall, notwithstanding any other statutory provisions, and pursuant to any transfer of such lands that is made by the treasurer, grant to the transferee a certificate of title to such lands and issue to such transferee a duplicate thereof.

**"(2)** At any time after the expiration of ten months from the date of a sale and prior to the issuing of a certificate of title under the preceding subsection any person interested in the said lands may make an application to a judge of the District Court of the judicial district in which the land is situated, who may summarily make an order directed to the registrar staying the issue of any certificate of title, in respect thereof, until the respective rights of the applicant and of the purchaser have been determined by a declaratory order of that District Court or until after the expiration of a period fixed by his order."

**15.** Section 43 of the said Act is amended—

- (a) By striking out the words "If the judge orders the treasurer so to do and" at the beginning thereof;
- (b) By striking out the words "immediately on receipt of a judge's order";
- (c) By striking out the words "shall have the effect of vesting the land in the purchaser, his heirs, assigns or other legal representatives, in fee simple," and substituting therefor the words "shall entitle him to a certificate of title to the land named therein in fee simple."

**16.** Section 44 of the said Act is hereby struck out, and the following substituted therefor:

**"44.** Any certificate of title whensoever issued by the registrar under the provisions of this Act shall give to the person named therein an estate in fee simple in the lands named therein, free from all encumbrances, save those arising by reason of claims of the municipality or of the Crown arising from seed grain or relief liens, or in some other manner."

17. Sections 49a and 49b are added to the said Act as follows:

“49a. Neither the provisions of *The Land Titles Act*, nor of *An Ordinance respecting the Confirmation of Sales of Land for Taxes*, shall apply to any land sold at any time for taxes under the provisions of this Act, save where proceedings have been instituted under the said statutory provisions prior to the first day of May, 1921.

“49b. *An Ordinance respecting the Confirmation of Sales of Land for Taxes*, being chapter 12 of the Ordinances of the North-West Territories, 1901, is hereby repealed, save in so far as proceedings commenced thereunder prior to the first day of May, 1921, are concerned.”

18. Section 57 of the said Act is amended—

(a) As to subsection 3 thereof by striking out the same, and substituting therefor the following:

“(3) The officer or other person aforesaid after having forwarded the statement as provided for in subsection 2 hereof shall not collect any arrears of taxes included in the said statement.”

(b) As to subsection 4 by striking out the proviso thereto;

(c) As to subsections 5 and 6 by striking out the same.

19. Section 59 of the said Act is amended as to subsection 1 thereof by adding thereto the following proviso:

“Provided that the Minister may appoint any person or persons to act for him and in his behalf in connection with any of the duties required by this Act.”

20. Form A of the said Act is hereby struck out, and the following substituted therefor:

“FORM A.

“Take notice that the following land has been sold by the.....on account of nonpayment of taxes, and the year allowed for redemption will expire on the..... day of....., 19....(herein insert complete description of land as to lot, block and plan number, or section, township, range and meridian.)

“If you wish to contest the legality of the sale of such lands, you should immediately make application to the judge of the District Court of the judicial district within which the land is situated, for an order staying the issue of a certificate of title to the purchaser of such lands.

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

.....  
Treasurer.”

**21.** Form B of the said Act is amended—

- (a) By striking out therefrom the words “secretary-treasurer of the municipality of”;
- (b) By striking out from the affidavit therein the words “municipality of.”



No. 85.

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FOURTH SESSION  
FOURTH LEGISLATURE  
11 GEORGE V  
1921

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**BILL**

An Act to amend The Tax Recovery  
Act.

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Received and read the

First time . . . . .

Second time . . . . .

Third time . . . . .

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HON. MR. MITCHELL.

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EDMONTON:  
J. W. JEFFERY, KING'S PRINTER.  
A.D. 1921