

# BILL

No. 94 of 1921.

An Act respecting Improvement Districts.

(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:

## SHORT TITLE.

1. This Act may be cited as "*The Improvement District Act.*"

## INTERPRETATION.

2. In this Act, unless the context otherwise requires,—
  1. "Minister" means the Minister of Municipal Affairs or the Deputy 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. "Board" means the Assessment Equalization Board;
  5. "Owner" means and includes any person who appears by the records of the land titles office of the land registration district within which such land is situated to have any interest in any land in the district other than as a mortgagee, lessee or encumbrancee, and means and includes any *bona fide* purchaser of any such land under written agreement for sale, and also means and includes the holder of any lease of any mineral rights in the district from the Dominion of Canada, or from any person entitled to grant said lease;
  6. "Occupant" includes the inhabitant occupier of any land exempt from taxation in an improvement district or if there is no inhabitant occupier of such land, the person entitled to the possession thereof;
  7. "Person" includes a corporation, joint stock company and partnership;

8. "Clerk" means any person in the employ of the Department;

9. "Hamlet" means any area of land which has been subdivided into building lots or as a townsite and a plan of which has been registered in the land titles office of the land registration district in which it is situated;

10. "Land" or "property" includes lands, tenements and hereditaments and any estate or interest therein including mineral rights; and for the purpose of assessment and of taxation only "land" means land exclusive of the value of the buildings or other improvements thereon; and the interest of a holder of any lease of grazing, hay or marsh lands or of any mineral rights from the Dominion of Canada;

11. "Improvements" means any buildings or any increase in the value of land caused by any expenditure of either labour or capital thereon.

3. The following Improvement Districts numbered 39, 40, 69, 70, 127, 128, 129, 158, 159, 181, 190, 191, 215, 220, 221, 244, 277, 279, 280, 281, 309, 311, 312, 334, 337, 339, 340, 341, 342, 364, 365, 366, 367, 371, 396, 397, 398, 399, 400, 401, 422, 424, 426 to 431 both inclusive, 452 to 460 both inclusive, 482 to 486 both inclusive, 488, 489, 512 to 520 both inclusive, 445 to 552 both inclusive, 554, 575 to 582 both inclusive, erected by an order in council dated the 23rd December, 1912, and numbered 1124-1912, are hereby declared to have been lawfully constituted local improvement districts and to be improvement districts within the meaning of this Act, and the said order in council is hereby ratified and confirmed and declared to be valid, legal and binding from the date of the passing thereof, and to have the same force and effect as an order made by the Minister of Municipal Affairs under the provisions of section 8 of *The Local Improvement Act*, being chapter 11 of the Statutes of Alberta, 1907, then in force.

4. The Lieutenant Governor 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.

5. 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.

6. Where in this Act a certain date is fixed on or by which certain things are to be done or proceedings had or taken and it appears that such date was fixed having regard to an earlier date fixed on or by which certain things were to be done or proceedings had or taken, then notwithstanding anything herein contained if any delay occurs in respect of the earlier date a like delay shall be allowed in respect of the later date.

7. If anything to be done by or under this Act at or within a fixed time cannot be or is not so done the Minister 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 shall be as valid as if it had been done within the time fixed by or under this Act.

(3) Where in this Act a certain date is fixed on or by which certain things are to be done or proceedings had or taken and the date so fixed is a Sunday or other holiday, such things or proceedings shall be so done, had or taken on or by the day next following the date so fixed and not being a holiday.

8. The assessment and collection of taxes provided for herein shall be made by the Department, which shall issue all notices of assessment and taxation and levy and collect all such taxes.

9. On, from and after the first day of January, 1921, all taxes levied under this Act shall be levied at the rate of five mills in the dollar of the assessed value of all assessable land:

Provided that in the event of the tax payable on any lot in any subdivision or plan or any fraction of a quarter section under this section being less than twenty-five cents, the tax to be entered on the roll as payable for such purposes shall be twenty-five cents;

Provided further that in the case of land held under grazing lease or permit from the Government of Canada, the tax payable on any quarter section or portion thereof for the purpose of the improvement district shall not exceed one dollar and twenty cents (\$1.20);

Provided 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.

**10.** All improvement district taxes shall be levied equally upon all rateable land in the respective improvement districts according to the assessed value of such lands and it shall be the duty of the Minister to make the assessment of such land in the respective improvement districts in the manner hereinafter provided:

Provided that where any minerals on or beneath the surface of any land are leased or are otherwise in the possession of any person other than the owner of such minerals, or are worked by the owner thereof for sale or use in his business, or otherwise for profit, then such minerals shall be assessed separately to the lessee, such other person or the owner respectively.

**11.** All taxes imposed within the boundaries of improvement districts by the provisions of *The Supplementary Revenue Act*, *The Wild Lands Tax Act*, *The Educational Tax Act*, *The Municipal Hospitals Act* and *The Drainage Districts Act*, 1921, shall be levied and collected by the Department as provided for in the respective Acts and shall be included on the assessment and tax roll as provided for by this Act.

**12.** In every improvement district all lands shall be liable to assessment and taxation, subject to the following exemptions:

1. All lands belonging to Canada or to the province;
2. All lands held by or in trust for any tribe of Indians, unless such lands are leased to persons other than Indians;
3. The land to the extent of three acres held by or for the use of any school district erected under the provisions of *The School Ordinance*;
4. The land to the extent of three acres held by or for the use of any church on which a building used for church purposes is situated;
5. The land in use as a public cemetery not exceeding twenty-five acres;
6. All land used by any institution for hospital purposes and not for any other purpose for hire or reward, not exceeding five acres;
7. All lands covered by water which are in the course of being reclaimed under a plan or scheme duly authorized by the Government of Alberta, or by the Government of Canada.

**13.** As soon as may be in the year 1920 and in every fifth year, but not later than the first day of July, as provided for in section 3a of *The Supplementary Revenue Act*, the Minister shall assess every person the owner or occupant

of land in the respective improvement districts and shall prepare an assessment roll in which shall be set out as accurately as may be—

- (a) The name of the owner of every lot or parcel of land in the district, which is liable to assessment, and the name of the occupants of any lot or parcel of land within the district, whose interest is liable to assessment, and the post office address, if known, of every such owner or occupant;
- (b) A brief description of each such lot or parcel of land, the number of acres which it contains and the assessed value thereof.

(2) Such assessment roll shall be in such form as may be prescribed from time to time by the Minister.

(3) If any of the land in an improvement district becomes liable to taxation prior to the first day of July in any year in which a general assessment is not being made, such land shall be assessed for that year and assessment notices shall be issued with respect thereto and subject to the appeal against such assessment as herein provided the assessable value so fixed shall be the assessable value until the next general assessment is made, and if any of the assessed land ceases to be liable to taxation prior to the first day of July, such land shall be struck from the assessment roll.

(4) The assessment of lands in improvement districts as reported by the Department in the year 1920 shall be considered and taken as the assessment provided for in section 3a of *The Supplementary Revenue Act* for the year 1920, and shall be the assessment for the purposes of this Act until some other assessment is made under the provisions thereof, and the Minister may in the year 1921, on or before the first day of July thereof, send an assessment notice under the provisions of this Act to each owner or occupant of land in any improvement district showing the assessed value of the said land as determined by the assessment reported by the Department in the year 1920.

(5) After the respective improvement district assessment rolls are completed for the year 1920 the difference between the sum total of the assessment roll as provided for in section 3a of *The Supplementary Revenue Act* and the sum total reported to the Minister as being the assessment of the said improvement district by the Assessment Equalization Board, shall be distributed *pro rata* as between the different assessable portions of land and a notice of the increased or decreased assessment of each parcel of land shall be sent to the person entitled to receive the same and against such assessment there shall be no appeal except as to error in such *pro rata* distribution.

**14.** Land shall be assessed at its actual cash value as it would be appraised in payment of a just debt from a solvent debtor, exclusive of the value of any buildings erected thereon or of any other increase in value caused by any other expenditure of labour or capital thereon.

(2) If the value at which any specified land has been assessed appears to be more or less than its true value, the amount of assessment shall nevertheless not be varied on appeal if the value at which it is assessed bears a fair and just proportion to the value at which lands in the immediate vicinity of the lands in question are assessed.

**15.** If at the time of the preparation of the assessment roll there exists in an improvement district any hamlet it shall be the duty of the Minister to assess every person the owner or occupant of land in such hamlet; and the Minister shall enter in the assessment roll—

(1) The name of the owner of every lot or parcel of land in the hamlet which is liable to assessment and the name of the occupant of any lot or parcel of land within the hamlet whose interest is liable to assessment, and the post office address, if known, of every such owner or occupant;

(2) A brief description of each such lot or parcel of land, the number of acres which it contains and the assessed value thereon.

**16.** It shall be the duty of every person whose land is assessable to give the Minister all information necessary to enable him to make up the roll, but no statement made by any such person shall bind the Minister or shall excuse him from making inquiry as to its correctness.

(2) Any person who refuses upon demand to give such information to the Minister or wilfully furnishes the Minister false information shall be liable on summary conviction to a penalty not exceeding ten dollars.

**17.** If the Minister does not know and cannot after reasonable inquiry ascertain the name of the owner or occupant of any unoccupied lot or parcel of land in the improvement district, the lot or parcel and the owner or occupant thereof shall be deemed to be duly assessed if entered on the roll with a note stating that such owner or occupant is unknown.

**18.** In the year 1925 and every fifth year thereafter the Department shall, upon the completion of the assessment rolls of all improvement districts and after the determination of all appeals and complaints in reference thereto other than appeals to a judge, prepare for the use of the Assessment Equalization Board a statement showing the

land assessable by value in each improvement district and the total value thereof as fixed by it and the land assessed by acreage and the acreage thereof.

19. Where the equalized assessment as fixed by the Assessment Equalization Board differs from the assessment of lands assessed by value as fixed by the Minister, the latter shall divide the difference amongst all parcels of land separately assessed within the improvement districts in proportion to their assessments, and where special directions are given by the Assessment Equalization Board as to the allocation of such difference or any part thereof to any special class of lands within an improvement district, the Minister shall, if there is more than one member of such class, similarly divide the difference or any part thereof that has been allocated to such special class of lands amongst all parcels of land separately assessed which are included in the said special class, and thereupon the assessed value of each parcel so determined shall be the value of such parcel for all purposes of this Act.

(2) Whenever the assessed value of any parcel of land is changed under the provisions of this section, then notice of such change shall be sent to each person assessed in respect of such parcel of land and no appeal or complaint from the assessment so varied shall be heard but the Minister shall, in the event of any error in calculation, alter the roll to correct the same upon his attention being called thereto.

(3) If the total assessment in any improvement district is varied in any year in which a general assessment is not made by the Minister by the inclusion or exclusion of lands in accordance with the provisions of this Act, then the department shall add or subtract as the case may be, the assessed value of the included or excluded lands from the total value of the lands within an improvement district and the value so obtained shall for that year be treated as the total value as fixed by the Assessment Equalization Board.

20. Upon the completion of the assessment roll as provided in section 13 hereof the Department shall forthwith mail to each person whose name and address appear on the roll, a notice of his assessment and the entry upon the roll of the date of the mailing of such notice followed by the initials of the clerk shall be *prima facie* evidence of the mailing of such notice on the date entered without proof of the appointment or signature of the clerk and the absence of such date and initials shall be *prima facie* evidence that the person's address is unknown.

(2) Assessment notices as herein provided shall only be issued in the year in which an assessment is made except as is provided for in subsection 4 of section 13 hereof.

**21.** Every notice of assessment given as provided by section 20 hereof shall be in such form as may be prescribed from time to time by the Minister and every such notice shall contain a statement of the last date upon which complaints may be lodged with the Department, and this date shall be forty days after the date of the said notice.

**22.** No assessment shall be invalidated by reason of any error, omission or misdescription in any assessment notice or by reason of the non-receipt of such notice by the person to whom it was addressed.

**23.** If any person thinks that he or any other person has been wrongly assessed or assessed too high or too low or that his name or the name of any other person has been wrongly inserted in or omitted from the roll he may within the time limited as aforesaid lodge a complaint with the Department and every such complaint shall contain a post office address to which any notice required may be sent to the complainant.

**24.** Every such complaint shall be in the following form:

“To the Deputy Minister of Municipal Affairs:  
Improvement District No.....

“Sir,—I hereby appeal against the assessment  
(or non-assessment) of..... $\frac{1}{4}$  sec.....Tp....  
Rge.....M.....on the following grounds: (*here  
state grounds of appeal*).

“Dated this.....day of.....1920

“P.O.....*Appellant*.

**25.** All such appeals shall be decided and adjudged by the Minister, or by such other person or persons, as may from time to time be appointed by the Lieutenant Governor in Council, and every such decision shall be final and conclusive in every case adjudicated upon.

**26.** The Minister may, at any time, correct any gross and palpable errors in the rolls, and any corrections so made shall be initialled by the clerk making such corrections.



27. If at any time before the fifteenth day of October in any year it is discovered that any person liable to assessment is not assessed, the Minister may cause the name of such person to be entered on the roll and every such entry shall be initialed by the clerk making such entry.

TAX ROLL.

28. The roll with any amendments made as aforesaid shall be "The Improvement District Assessment and Tax Roll."

29. On or before the first day of September in each year the Department shall enter in the assessment and tax roll for the year in the several columns provided for the purpose, a statement of all taxes levied against each lot or parcel of land assessed as shown by the said roll and every such statement when completed shall show—

- (a) The rate on the dollar levied for improvement district purposes as herein provided;
- (b) The rates to be levied under the provisions of *The Drainage Districts Act, 1921*;
- (c) The rates to be levied under the provisions of *The Supplementary Revenue Act*;
- (d) The rates to be levied under the provisions of *The Wild Lands Tax Act*;
- (e) The rates to be levied under the provisions of *The Educational Tax Act* on lands outside of organized school districts;
- (f) The rates to be levied under the provisions of *The Municipal Hospitals Act*;
- (g) The total taxes due for the current year on each lot or parcel of land or other property;
- (h) The arrears of taxes levied under any authority due on each lot or parcel of land;
- (i) The sum total of taxes due on each lot or parcel of land.

30. The Department shall mail to each person whose name appears on the assessment roll and to the address shown therein notice of the amount of taxes due by such person in respect of the land for which he is assessed; and the entry upon the roll of the date of mailing such notice followed by the initials of the clerk on the roll shall be *prima facie* evidence of the mailing of the notice on the date entered without proof of the appointment or signature of the clerk and the absence of any entry of such date and initials shall be *prima facie* evidence that the person's address is unknown.

(2) Every such notice shall show the property assessed, the several rates of taxation for the current year as hereinbefore mentioned, the total taxes levied for the current year, the total arrears of taxes and the total taxes due and shall be in such form as may from time to time be approved by the Minister.

**31.** All taxes levied under the provisions of this Act, except as otherwise provided, shall be deemed to be due on the first day of January in the year in which they are imposed and shall be payable at the office of the Department of Municipal Affairs.

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

**33.** In the event of any taxes remaining unpaid after the fifteenth day of December of the year for which the same are levied there shall be added thereto by way of penalty a sum equal to five per cent. of the amount of taxes remaining unpaid and in the event of any taxes or any part thereof remaining unpaid on the first day of July next following there shall be added thereto by way of penalty an additional sum equal to five per cent. of the amount of such taxes at that date remaining unpaid and the same additional sum shall be added thereto in the same manner upon any taxes remaining unpaid half-yearly upon the sixteenth day of December and the first day of July in each year following; and such amount or amounts so added shall form a part of the taxes which by section 32 hereof are created a special lien upon the land; but nothing in this section contained shall be construed to extend the time for payment of the said taxes nor in any way to impair the right of distress or any other remedy provided by this Act for the collection of the said taxes.

(2) Where a penalty of five per cent. is added, under the provisions of this section, it shall be five per cent. of the arrears of taxes and of the penalties, if any, already added.

**34.** In case any person only pays a portion of the taxes due by him such taxes are to be applied by the Department in payment of any arrears due by such person and the remainder of the taxes so paid, if any, shall be applied in payment of the taxes levied for the current year.

**35.** The Department shall enter with the date of receipt all amounts paid for taxes on the assessment roll opposite the lot or parcel of land for which such payment is made and shall issue an official receipt for every such payment in such form as may from time to time be approved by the Minister.

**36.** In case any person fails to pay the taxes assessed against him within thirty days from the mailing of the tax notice provided by section 30 hereof the Minister or his agent may levy the same with costs by distress in the same manner as a landlord may recover rent in arrears—

1. Upon the goods or chattels belonging to or in the possession of the owner 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.

5. 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 for posting notices.

6. 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.

7. 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.

**37.** Any taxes or arrears of taxes due may be recovered by suit in the name of the Minister as a debt due to the Crown; in which case the assessment roll shall be *prima facie* evidence of the debt.

(2) For the purposes of this section all taxes shall be deemed to be due on the day on which the tax notices provided by section 30 hereof were mailed as shown by the assessment roll.

FORFEITURE OF LAND FOR NON-PAYMENT OF TAXES.

**38.** The provisions of *The Tax Recovery Act*, being chapter 20 of the Statutes of Alberta, 1919, and amendments thereto, shall take the place of sections 39 to 50 inclusive, except as provided for in section 49 of *The Tax Recovery Act*.

**39.** The Minister shall prepare a separate statement to be known as "The Tax Enforcement Return"; and shall enter in such return the following information in the columns provided for the purpose:

1. The name and post office address of each person whose name appears in the last revised assessment roll and who has not paid all taxes due by him for the year next preceding the preparation of the said return or for any former year;
2. A description of each lot or parcel of land for which each such person is assessed and the value thereof;
3. A statement of the taxes due by each such person on each lot or parcel of land for which he is assessed including the taxes of the next preceding year and showing the years for which all such taxes were levied.

**40.** The said return shall for all purposes 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.

**41.** The lands shown on the said return shall continue liable to assessment and taxation in the same manner as other lands under this Act unless and until they become vested in the Crown as hereinafter provided and the Minister shall continue to collect arrears of taxes due as shown by the said return and all taxes accruing due after such date, including any penalties imposed under the provisions of

section 33 hereof, and upon receipt of any such payment he shall enter in the return the amount paid followed by his initials and the date of payment.

**42.** On the application of the Minister or some solicitor authorized by him to the judge of the District Court within whose judicial district the land is wholly or partly situated such judge may appoint a time and place for the holding of a court of confirmation of the said return, notice of which shall be published in four consecutive issues of *The Alberta Gazette* and once each week for at least eight weeks in a local newspaper published in the vicinity of the lands entered on the said return as shall be named by the Minister.

(2) If portions of any land are situated in more than two judicial districts, the judge of the District Court of any such judicial district shall have jurisdiction under the provisions of this section.

**43.** A notice of the time and place fixed for confirmation of such return shall be sent by registered mail by the department at least sixty days prior to the time so fixed to each person who appears by the records of the land registration district within which the lands lie 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 said records or return; and the entry against such lands in the said return of the date of mailing such notice together with the signature or initials of the clerk shall without proof of the appointment or signature or initials of the clerk, be *prima facie* evidence that the required notice was duly mailed on the date so entered.

**44.** If after the date for confirmation has been fixed as provided in section 42 hereof any person interested in any parcel of land contained in the return presented to the judge for confirmation desires to pay the taxes due upon such land as shown by the said return such person may do so on condition that he pays in addition to the said taxes the sum of one dollar for each parcel of land for costs of application to the judge and advertising and postage in connection with such proceedings; and any sums so paid shall form part of the general revenue of the province.

**45.** At the time and place appointed as hereinbefore provided the judge shall hear the application and also any objecting parties and the evidence adduced before him under oath and thereupon adjudge and determine whether or not the taxes imposed respectively upon each lot or parcel of land included in the tax enforcement return were either wholly or in part in default and report the adjudication to the Minister and shall also confirm the said return as to those lands on which any taxes are determined

to be in arrears naming the amounts of such arrears and adding thereto a reasonable amount for the expenses of advertising together with such sums as he may fix for costs of the application; and the effect of such adjudication when registered as hereinafter provided shall be to vest in the Crown the said lands freed from all liens, mortgages and encumbrances of every nature and kind whatsoever 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 per acre for each and every acre in the parcel of land so redeemed, and any taxes which may have accrued due on the said lands since the date of such adjudication including any penalties imposed under section 33 hereof; but no such redemption fee shall be less than \$2.

(2) 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 province.

(3) A copy of such adjudication certified by the Minister shall be forwarded by registered mail to the registrar of titles of the land registration district in which the lands named in the adjudication or any of them are situated; and it shall be the duty of the registrar to register the same against the lands therein named.

(4) A notice of such adjudication shall also be sent by registered mail to the persons to whom by section 43 hereof notice of the time and place fixed for confirmation of the return is required to be sent and such persons or any of them shall be entitled to redeem the lands as hereinafter provided.

**46.** When the taxes on any parcel of land together with the expenses and redemption fee provided for in section 45 hereof have been paid to the Minister within one year from the date of the said adjudication the Minister shall issue to the person paying the taxes a certificate verified by an affidavit of attestation which certificate shall on presentation to the registrar of the land registration district in which the lands named are situated be registered by him free of charge and the said certificate when so registered shall discharge and release the said land for the said adjudication and the effect thereof.

**47.** If after the expiration of one year from the date of the said adjudication the taxes which had accrued due to that date both before and after the date of adjudication together with any penalties imposed under the provisions of section 33 hereof and the expenses and redemption fee as provided in section 45 hereof have not been paid to the Minister, the

registrar on the written application of the Minister shall issue a certificate of title under the provisions of *The Land Titles Act* in favour of the Crown freed from all liens, mortgages and encumbrances of every nature and kind whatsoever.

48. Upon obtaining a certificate of title in favour of the Crown for land forfeited for nonpayment of taxes, the Minister may from time to time offer any parcel or parcels of said land for sale by public auction, and for such purpose shall cause such sale to be advertised in a newspaper published or circulating in the locality of the lands to be sold and shall prepare and distribute lists containing notice of the time and place of such sale and a description of each lot or parcel to be sold, the upset price for same, the amount of the cash payment, the terms of sale and the rate of interest to be charged on deferred payments, and shall have power to make and execute agreements of sale with purchasers, providing therein for the conditions upon which said lands shall be sold and cancellation of agreements made in the event of default.

49. Any parcel offered for sale and unsold by auction or private sale may be put up at a subsequent auction sale at a reduced upset price.

50. The taxes collected in any district for improvement district purposes 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, or as otherwise provided for herein:

\*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.

**51.** The Minister shall make due provision for the relief of any indigent person resident within an improvement district and for the care and treatment of any resident sick person, who for financial reason or other good cause is unable to procure such care and treatment, and may make similar provisions in the case of a person who is temporarily within an improvement district but is not a resident therein.

(2) For the purposes of this section "resident" means any person who has had his home in the improvement district for at least three successive months immediately prior to the date he receives assistance from the Minister.

(3) Where the Minister, under the provisions of this section, assists any sick or indigent person who is not a resident of an improvement district, then the city, town or municipal district of which the person so assisted was a resident at the time of such assistance being given, shall, upon demand, repay the actual expenses incurred by the Minister.

**52.** When any person is placed by the Minister in a hospital, or when any person is placed under circumstances necessitating such a course, in a hospital, then the Minister of Public Works shall, upon direction of the Minister, pay to the board of the hospital for the care and treatment of that person, the public ward charge of that hospital.

(2) Such public ward charge may include all proper items of charge in respect of ordinary operating room expenses, drugs, dressings and other necessaries and conveniences supplied by the hospital, but shall not include any fee to a medical practitioner and such charge may be fixed from time to time by the Minister of Health for all hospitals, or for any class of hospitals, or for any hospital.

(3) Notwithstanding any other provisions of this Act, where the Minister has failed to recover within a reasonable time from any resident of an improvement district the or any part of the public ward charge made by a hospital with regard to such resident, the Minister of Public Works shall, upon direction of the Minister, pay to the hospital not more than two hundred dollars, but the Minister shall endeavour to collect such charge or the uncollected portion thereof, as the case may be, and out of any money so collected shall pay the amount of the balance due to the hospital before repaying to the district fund the amount already paid out of it to such hospital.

(4) The Minister shall not be responsible for any charge made by any hospital under the provisions of this section with regard to any resident of an improvement district unless notice is sent to the Department within a reasonable time that such resident has been placed in the hospital.



(5) In the event of the death of any person so placed in an approved hospital and his interment at the expense of the hospital, the Minister of Public Works, upon direction of the Minister, shall repay to the hospital the said expense, but not to an amount exceeding that fixed from time to time by the Minister of Health.

(6) The Minister may enter into an agreement with the board of any hospital for the care and treatment of the residents of any improvement district for such annual sum and subject to such conditions as may be agreed upon; and upon any such agreement being entered into subsections 1 and 2 of this section shall not apply to any such hospital.

(7) Notwithstanding any other provisions of this Act, the Minister of Health may make regulations regarding the admission to hospitals of patients suffering from incurable diseases or any disease necessitating a prolonged stay in hospital, and the amount or amounts to be payable to any hospital in respect of any such patient.

(8) For the purposes of this section, a resident of an improvement district is a person who has had his home within such improvement district for at least three successive months immediately prior to the date upon which he is placed in hospital; and a hospital is a hospital approved by the Minister of Health under the provisions of *The Hospital Ordinance*.

**53.** The amount of the public ward charge and the value of any assistance given under the provisions of the two preceding sections shall constitute a debt due from the person for whose relief, care or treatment it was paid and may be recovered by the Minister from him by action or by distraint upon any of his goods found within the province, or if deemed advisable, it may be added to the taxes levied by the Minister against any land of which the said patient is the owner, and shall be collected and enforced as part of such taxes.

(2) The Minister shall have a charge upon the lands owned by any such person and situate within the province for the expenses incurred under this Act and may lodge a caveat for the protection of such charge in the proper land titles office.

**54.** Whenever the Minister supplies any aid to sick persons under the provisions of this Act, or pays any account to the authorities of any hospital or otherwise, the Minister of Public Works shall defray the cost thereof out of the district fund of the improvement district concerned.

55. 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.

56. 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.

57. 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.

58. The Minister shall make the provisions for the payment of cost and maintenance charges of any mentally defective person resident of an improvement district who has been placed in the Home for Mentally Defective Children under the provisions of *The Mental Defectives Act*, and the Minister of Public Works shall, upon direction of the Minister, pay such costs and charges out of the district fund of the improvement district concerned.

59. In the event of any moneys advanced under any of the Acts respecting advances for the purchase of seed grain and feed, or of seed grain or goods to persons resident in improvement districts, not being repaid prior to the thirty-first day of December next following such advance, the Minister of Municipal Affairs may, for the purpose of repaying such money, borrow the amount thereof and may issue separate debentures to secure the amount of principal and interest of the money so advanced to the residents of each improvement district.

60. All the provisions contained in section 11a of *The Municipal Districts Seed Grain Act* with respect to debentures, the guarantee thereof and the striking of a rate and the collection of a tax for the repayment thereof shall *mutatis mutandis* apply in the case of debentures issued under the provisions of the immediately preceding section, and in particular, but without prejudice to the generality of the preceding words "municipal district" or "municipality" shall be read as if they were the words "improvement district"; and the Minister of Municipal Affairs shall fulfill all the duties in the said Act assigned to the council and officers of a municipality and the Acts mentioned in the immediately preceding section shall be deemed to be mentioned in the said section 11a in lieu of *The Municipal Districts Seed Grain Act* and *The Municipal Districts Relief Act*, and the district fund of the improvement district concerned shall be deemed to be meant by a reference to the general revenue fund.

No. 94.

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FOURTH SESSION  
FOURTH LEGISLATURE  
11 GEORGE V  
1921

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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. MITCHELL.

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