

AN ACT TO AMEND THE LETHBRIDGE

CITY CHARTER

.....

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

The Lethbridge City Charter being Chapter Two (2) of the Statutes of Alberta, 1913, as amended, is hereby further amended as follows:-

Title 2 A, Section One (1), is hereby repealed and the following substituted in place thereof,-

1. The Council of the City shall consist of three (3) Commissioners and three (3) Advisory Commissioners.

The Mayor, who shall be the Commissioner of Finance and Public Safety, and whose Department shall include the property of the City, Health, Relief, License and Police, Fire Department,

Publicity and Immigration; The Commissioner of Public Works, whose Department shall include the general work of the City done under the Engineering Department and Public Buildings; The Commissioner of Public Utilities, whose Department shall include all income bearing, municipally owned utilities of the City, and the three (3) Advisory Commissioners, none of which shall have charge of a Department, but all shall have the same voting powers as the Commissioners, but in case of a tie, the Mayor shall have a second or casting vote.

The commissioners and the advisory commissioners shall be elected by the electors in the manner hereinafter provided and the number of the commissioners and advisory commissioners or their salaries may be from time to time increased or decreased by the electors acting under the powers conferred in Title VIII, of this Charter.

The salaries of the Commissioners shall be as follows:-

The Mayor,	\$4,000.00 per annum,
The Commissioner of Public Works,	3,500.00 " "
The Commissioner of Public Utilities,	3,500.00 " "

and each advisory commissioner shall be paid the sum of \$5.00 for

each meeting attended by him or her, and not so that the amount paid in any one year shall exceed \$250.00.

Title 2 A, Section Two (2), is hereby amended by adding sub-section "A" as follows:-

" The advisory commissioners shall be elected for a period of three (3) years provided that any advisory commissioner elected in 1922 shall be elected at a special election and shall hold office as follows:- The one receiving the highest number of votes to be elected to hold office until the 31st day of December, 1925, the one having the next highest number shall hold office until the 31st day of December, 1924, and the one having the next highest number, till the 31st day of December, 1923, but thereafter such advisory commissioners shall be elected at the regular elections."

Title 2 A, Section three (3) is hereby amended by adding after the word "Commissioner" where it appears in the second line of said section, the words "or advisory Commissioners".

Title 2 A, Section Four (4) is hereby amended by adding after the word "Commissioner" where it appears in the first line of said Section- the word "or advisory commissioners".

Title 2 A, Section Six (6), is hereby amended by adding after the word, "Commissioner" where it appears in the second line of said section, the words "or advisory commissioners"

Title 4, Section Four (4) is hereby amended, by adding after the word "Commissioner" where it appears in the seventh line of the notice- the words "or advisory Commissioners".

Title 4, section Five (5) is hereby amended by adding after the word "Commissioner" where it appears in the fifth line the words "or advisory commissioners".

Title 4, Section Six (6) is hereby amended by adding after the word "Commissioner" where it appears in the first line of the said section, the words "or advisory commissioners".

Title 4, Section Sixteen (16), is hereby amended, by adding after the word "Commissioner" where it appears in the third line of the notice the words "and or advisory commissioners".

Title 10, paragraph One (1), is hereby amended by adding after the word "Commissioner" where it appears in the first line of said paragraph the words "or advisory commissioner".

Title 11, paragraph One (1), is hereby amended by adding after the word "Commissioner" where it appears in the first line of said paragraph the words "or advisory commissioner".

Title 11, paragraph Five (5), is hereby amended, by adding after the word "Commissioner" where it appears in the second line of said paragraph the words "or advisory commissioner".

Title 11, paragraph Six, (6) is hereby amended by adding after the word "Commissioner" where it appears in the sixth line of said paragraph the words "or advisory commissioner".

Title 11, paragraph Twenty-two (22), is hereby amended by adding after the word "Commissioner" and inside the brackets where it appears in the fifteenth line of said paragraph the words "or advisory commissioner".

Title 11, paragraph Twenty-four (24), is hereby amended by adding after the word "Commissioner" and inside the bracket where it appears in line six of said paragraph, the words "or advisory commissioner".

Title 13, paragraph Four (4), is hereby amended by adding after the words "appoint a " where they appear in the second line of said paragraph, the words "Commissioner as".

Title 13, paragraph Six (6) is hereby amended, by striking out all the words after the word "and" where it appears in the fourth line of said paragraph, and substituting therefor the following:-

" In the event of a tie vote, the Mayor shall have a
" second or casting vote, but at the request of the
" Mayor, vote may be adjourned for one week when a new
" vote shall be taken."

Title 21, Section Six (6) is hereby amended by striking out the word "aldermen " where it appears in the first line of said section and substituting therefor the words "Commissioners and Advisory Commissioners".

Title 1, Section Six (6) is hereby amended by striking out the figures and letters "twenty-fifth" where they appear in the second line thereof and substituting therefor the figures and letters "first".

Title 3, Section Seven (7) is hereby amended by striking out the words "fifth" and "November" where they appear in the first line thereof and substituting therefor the words "tenth" and "October".

Title 3, Section Eight (8), is hereby amended by striking out the words "fifteenth" and "November" where they appear in the first line thereof and substituting the words "twentieth" and "October".

Title 33, is hereby amended by adding thereto, Section 27, as follows:-

"The Council may by resolution require the Assessor
"or assessors to make the assessment roll and deliver
"it to the City Clerk, on, or before any date to be
"fixed in the said resolution which may be any date in the
"year preceeding the year in which the assessment is to
"take effect; and after the delivery of the assessment
"roll to the City Clerk, all notices shall be given and
"the same delays allowed, and all things shall be done
"as are required to be done by Chapter Twenty-two (22)
"of the Statutes of Alberta and amendments thereto, so
"that the revised assessment roll may be completed either
"in the year preceeding that in which it is to take
"effect, or at any time during the year in which it is
"to take effect, but the duties of the Court of Revision
"must be completed not later than the first day of
"July, in the year in which the assessment is to take
"effect".

Title 36, Section Five (5), is hereby amended by inserting after the word "named" where it appears in the fourth line of said Section, the following- "or may impose a penalty not exceeding 10 per cent ----- on taxes not paid on the dates mentioned in the said By-law".

Title 39, Section Twelve (12), is hereby amended, by adding after the word "otherwise" where it appears in the sixth line thereof, the following- "or if the sewer become obstructed in any manner between the inner surface of the wall of the building supplied and the main line of the sewer".

Title 22, Section Three (3), is hereby amended, by adding to said section 3, the following,-

" The Council may, for cause, by resolution refuse to

"grant a license provided for under any By-law
" of the City or may cancel any license already
" granted, and may by By-law license and collect
" a special license fee from Contractors who are not
" permanent residents of the City of Lethbridge".

Title 31, Section Four (4) is hereby amended by striking out the word "twelve" where it appears in the third line thereof and substituting therefor the word "three".

The Council may by By-law levy, assess or charge against each householder in the City, such sum or sums as in the opinion of the Council may be required for the proper cleaning of the streets and for the removal and disposal of garbage swill, refuse, excreta, decaying animal or vegetable matter, and all such other material, and may, in the said By-law fix the time or times of payment, and such levy, assessment or charge shall constitute a debt due to the City, and may be recoverable by action in any Court of competent jurisdiction. "Householder" shall mean, the occupant or person in charge of any house or premises whether as owner, tenant, agent or otherwise howsoever.

Title 34, Section Nine (9), is hereby amended by adding after the word- "occupied" where it appears a second time in line 8, of sub-section "d", of said section, the following words,-

" And may levy a rate not to exceed twelve (12)
per cent on the rental value assessed".

By adding after Title 35, the following, as Title 35 A

1. In this act and in any By-law or regulations made thereunder unless, the context otherwise requires:

1. "Person" means any individual or the executors, administrators, trustees, guardians or other legal representatives of an individual.

2. "Collector" means the officer or officers, official or officials of the City of Lethbridge appointed for the purposes of assessing, levying and collecting the income tax hereby authorized.

3. "Taxpayer" means any person liable to pay or believed by the Collector to be liable to pay any tax hereby imposed.

4. "Year" means calendar year.

5. "Income" means the annual net profit, or gain or gratuity whether ascertained and capable of computation as being wages, salary, or other fixed amount, or unascertained as being fees or emoluments or as being profits from a trade or commercial or financial or other business, calling or profession, directly or indirectly received by a person from any office or employment, or from any profession or calling, or from any trade, manufacture or business as the case may be, whether within or without the City and the annual net profit gain or gratuity from any other operation, undertaking or concern whatsoever or wheresoever, and shall include the interest, dividends or profits directly or indirectly received from money at interest upon any security or without security, or from stocks, or from any other investment, and, whether such gains or profits are divided or distributed or not, and also the annual profit or gain from any other source, including the income from, but not the value of property acquired by gift, bequest, devise or descent; and including the income but not the proceeds of life insurance policies

paid upon death of the person insured, or payments made or credited to the insured on life insurance, endowment or annuity contracts upon the maturity of the term mentioned in the contract or upon the surrender of the contract, with the following exemptions and deductions:

- (a) Such reasonable allowances as may be allowed by the Collector or on appeal for depreciation or for any expenditure of a capital nature for renewals; and in the case of mines a reasonable allowance for depletion thereof, but in the case of a mine leased on a royalty basis, no deduction for depletion shall be allowed in addition to the sum paid as royalty and including also interest (except interest on capital) paid during the year in the operation of the business from which the income is derived, provided the debtor reports the amount so paid and the form of indebtedness together with the name and address of the persons to whom interest was paid.
- (b) The amount of the income tax actually paid during the year for which the income herein taxed is derived to any other City or town or to any Province of Canada or to Government of Great Britain or of the United States of America.
- (c) Federal, Provincial and Municipal taxes actually paid for and during the year for which the income hereby taxed is derived upon the property or business from which such income is in whole or in part derived; no deduction to be allowed in respect of payments for arrears.
- (d) Taxes actually paid upon the land or improvements thereon within the City of Lethbridge for and during the year for which the income hereby taxed is derived; no deduction to be allowed for or in respect of payment of arrears.
- (e) For each "dependent child" the sum of three hundred dollars.
- (f) In the case of income derived from a business carried on by a company, partnership, undertaking, or by an individual, the taxable income shall be the net profit of such bus-

iness credited to the taxpayer after allowing a reasonable amount for reserve.

6. "Dependent child" means a child under the age of eighteen years entirely dependent upon the taxpayer for his support, or a child over the age of eighteen years entirely dependent upon the taxpayer for support on account of physical or mental incapacity or on account of being a student enrolled in any school, college, university or other educational institution.

(Alternative)

6. "Dependent" means (a) a child under the age of eighteen years who is actually supported by and is entirely or partly dependent upon the taxpayer for his support; (b) a child over the age of eighteen years who is actually supported by and who by reason of mental or physical incapacity or by reason of mental or physical incapacity or by reason of being enrolled student in any school, college, university or other educational institution is entirely or partly dependent upon the taxpayer for his support; (c) any person who is actually supported by and is entirely dependent upon the taxpayer for his support.

2. There shall, beginning with the year 1922, subject to the exemptions set out below, be assessed, levied and collected and paid upon the annual income of every person residing or ordinarily resident, or carrying on or engaged in any business trade, calling or profession in the City of Lethbridge, the following taxes:

(a) On the first \$1,000.00 of taxable income, or any part thereof, one per centum;

(b) On the next \$1,000.00 of taxable income, or any part thereof, one and one-half per centum.

(c) On the next \$1,000.00 of taxable income, or any part thereof, two per centum.

(d) On the next \$2,000.00 of taxable income, or any part thereof, three per centum.

(e) On the next \$5,000.00 of taxable income, or any part thereof, five per centum.

On all taxable income in excess of \$10,000 ten per centum.

3. Incomes shall be exempt from taxation under this section as follows:-

1. Of an unmarried individual, a widow or widower without dependent children, or a married woman living with her husband and in receipt of a separate income, \$850.00
2. Of all other individuals, \$2,000 and a further exemption for each dependent child, \$300.00.

4. The tax shall be assessed, levied and paid upon the income for the calendar year last preceeding, except that the collector may permit any person whose fiscal year is not a calendar year to have the tax computed on the basis of his or its income for the twelve months ending with his or its last preceeding fiscal year.

Every person carrying on business in partnership shall be liable for the income tax in his individual capacity only and for the purpose of the tax imposed under this Act the income of the taxpayer shall include the share to which he would be entitled of the undivided or undistributed gains or profits made by the partnership if such gains and profits were divided or distributed.

5. Any person having a taxable income and having paid to the City a tax on vacant and unimproved or on land upon which his residence is situated and which land is assessed to him in his own name may, if he is chargeable with both or all of said taxes, at the time of payment of the tax last payable set off the amount or amounts previously paid against the amount of the tax last payable, provided always that such set off shall be allowed only upon taxes paid during the year in which they are levied and for that year. No payment of or on account of arrears can be the subject of a set off.

(Alternative)

6. Any person who is in any year liable to pay to the City an income tax and also taxes on vacant and unimproved land or land upon which his residence is situated and which lands are assessed to him in his own name may when paying any of such taxes

setoff income tax against said landtaxes or said land taxes against income tax to the extent that he shall pay the greater only. No payment of or on account of arrears can be the subject of a setoff.

7. The following incomes shall not be liable to taxation hereunder:

- (a) The official income of the Lieutenant-Governor of the Province of Alberta.
- (b) The naval and military pay and pensions payable by the Dominion of Canada, or by the Government of Great Britain.
- (c) The incomes of consuls and consular agents, who are citizens of the country they represent and who are not engaged in any other business or profession.

8. (1) Every person liable to pay income tax under this Act shall on or before the twenty-eighth day of February in each year, without any notice or demand, deliver to the Collector a return, in such form as the Collector may prescribe, of his total income during the last preceding year. In such returns the taxpayer shall state an address to which all notices and other documents to be mailed or served under this Act may be mailed or sent.

(2) Any member of a partnership when requested by the Collector shall render a correct return of the earnings, profits and income of the partnership and the names and addresses of the individuals who have received the net earnings, profits and income or would receive the same if distributed and shall also report the share or interest of each individual in the partnership. Such return may be made on the basis of the partnership fiscal year.

(3) If a person liable to taxation hereunder is unable, for any sufficient reason to make the return required by this section, such return shall be made by the guardian, curator, tutor or other legal representative of such person, or if there is no such legal representative by someone acting as agent for

such person, and in the case of the estate of any deceased person, by the executor, administrator or heir of such deceased person, and if there is no person to make a return under the provisions of this sub-section, then such person as may be required by the Collector to make such return.

(4) All employers shall make a return of all persons in their employ receiving any salary or other remuneration in excess of such an amount as the Collector may prescribe, and all corporations, associations and syndicates shall make a return of all dividends and bonuses paid to shareholders and members residing within the City of Lethbridge; and every person in whatever capacity acting, having the control, receipt, disposal or payment of fixed or determinable annual or periodical gains, profits or income of any taxpayer, shall make and render a separate and distinct return to the Collector of such gains, profits or income, containing the name and address of each taxpayer; such returns shall be delivered to the Collector on or before the twenty-eighth day of February in each year without any notice or demand being made therefor and in such form as the Collector may prescribe.

(5) The Collector may at any time enlarge the time for making any return.

9. The Collector shall on or before the thirtieth day of June in each year or on or before such other date as the Council of the City may in any case or cases prescribe, assess and determine the several amounts payable for the tax and shall thereupon prepare an income tax assessment roll on which he shall enter the name of every person liable to pay the tax hereunder and opposite thereto he shall also enter the amount of the tax payable by such person, but no assessment or levy shall be invalid by reason of the name of the

wrong person having been placed upon the said roll in respect of any amount of tax or by reason of any error or omission in such roll.

10. The Collector shall not be bound by any return or information supplied by or on behalf of a taxpayer, and notwithstanding such return or information or if no return has been made by any person who has been requested by the Collector to make a return, the Collector may fix such sum as he shall see fit as the taxable income of any such person and any sum so fixed shall not be varied except on appeal as hereinafter provided, and upon appeal the burden of proof shall be upon the appellant to show that the sum fixed by the Collector is more than his taxable income.

(2) Any person liable to pay the tax shall continue to be liable, and in case any person so liable shall fail to make a return as required by this Act, or shall make an incorrect or false return, and does not pay for which he is liable in whole or in part, the Collector may at any time assess such person for the tax, or such portion thereof, as he may have failed to pay.

11. The Collector shall appoint (with approval of the City Commissioners) such number of assistants as shall from time to time be deemed advisable. All assistants shall be under the control and supervision of the Collector.

12. The Collector or his assistant, or any other officer, agent, clerk or employee shall not divulge or make known to any person in any manner, except as provided by law, any information whatsoever obtained by him in the discharge of his duties, or permit any income return or copy thereof, or any paper or book so obtained, to be seen or examined by any person except as provided by law.

13. (a) Any Collector, officer, agent, clerk or employee violating any of the provisions of the previous section or failing to perform any duty under this Act shall upon conviction be punished by fine not exceeding one hundred dollars, or, in default of payment of such fine, by imprisonment for a period not exceeding six months.

(b) Such Collector, officer, agent, clerk or employee upon such conviction shall forfeit his office or employment and shall be ineligible for re-appointment.

14. (a) For the purpose of this Act, the Collector and his assistants shall respectively possess all power to examine all persons and to inspect all properties, books or documents which shall be deemed necessary for the determining of the assessment under this Act or the income of any person.

(b) The Collector and his assistants shall have power to examine under oath and to require the making of sworn statements and to administer and take oaths and affirmations under the Statutes of the Province of Alberta on that behalf.

(c) If the Collector desires further information or if he suspects that any person who has not made a return is liable to taxation hereunder, he may, by registered letter, require additional information or a return containing such information as he deems necessary to be furnished him within fifteen days. And the person from whom the information or return is required shall furnish the same within said fifteen days.

(d) The Collector may require the production of the production on oath, by the taxpayer or by his agent, employee or officer, or by any person holding or paying, or liable to pay any portion of the income of any taxpayer, of any letters, accounts, invoices, statements and other documents.

(e) Any officer, authorized thereto by the Collector may make such enquiry as he may deem necessary for the purposes of this Act, and for the purposes of such enquiry such officer shall have all the powers and authority of the Collector, including the power to administer and take oaths and affirmations under the Statutes of the Province of Alberta in that behalf.

15. For every default in complying with the provisions of the preceding section, the taxpayer, and also the agent, employee or officer or person required to make production as aforesaid, shall each be liable on summary conviction to a penalty of one hundred dollars for each day during which the fault continues.

16. If any person, agent, employee or officer required by law to make a return under this Act, shall fail or refuse to make a return, there shall be added to the tax, in respect of which such return is required under this Act, a penalty of one per centum per month on the assessment fixed by the Collector, such penalty to be levied in addition to the tax payable, and any other penalty which may accrue for default in payment, or any other default under this Act; and if any such person, agent, employee or officer shall make a false return, then, upon conviction by a Magistrate, such penalty of one per centum per month on such assessment shall be added by the Collector, every penalty under this section to be computed from the date the said tax became payable.

17. There shall be a right of appeal as in the case of assessment of land and all the provisions of this Charter relating to the giving of notice of such appeal, the procedure for and at such appeals, and in all other respects, shall apply, but at the request of any taxpayer or his agent the proceedings before the Commissioners and the District Court Judge on any appeal shall be held in camera.

18. As soon as each income tax roll or supplementary roll or rolls has been completed, the Collector shall transmit by mail a notice containing a statement of and demand of income tax to each person whose name and address appears on the said roll or supplementary roll or rolls, or to the agent of such person whose address has been transmitted to him; and such statement and demand shall mention the time when such taxes are required to be paid, and penalties herein mentioned will be charged; and the said Collector shall enter the date of mailing such notice in said rolls opposite the name of the person taxed, and such entry shall be prima facie evidence of the mailing of such notice and demand, but any omission or error in such notice or failure to mail the same within the time specified shall not invalidate any taxes levied, or relieve any person from the payment thereof.

19. The Collector shall, if directed by resolution of the Council, also give notice in a newspaper published in the City, in such manner as the Council may direct, in respect to the time and place of payment of such taxes and such other general particulars as are contained in the notice of demand aforesaid.

Upon all taxes remaining due and unpaid on the date or dates respectively fixed by By-law or by-laws of the Council for the year in which such taxes were levied, there shall be added, upon the date specified in the By-law as a penalty, an additional sum amounting to seven per cent of such taxes, and thereafter upon the beginning of each month three-fourths of one percentum of such taxes. Such income tax so due and in arrear and penalties shall be and become and shall thereafter remain, a charge upon all lands within the City the property of the taxpayer, upon the Collector issuing and filing with the Registrar of the North Alberta Land Registration District a certificate showing the amount

of such income taxes in arrear and penalties and the name of the taxpayer liable to pay same. No penalties to be imposed after certificate has been deposited with the Registrar.

20. All the provisions of and powers contained in the Lethbridge Charter, relating to the right of the City to levy taxes in arrear with costs by distress and sale or by action or suit at law, shall be and are hereby incorporated with and shall be deemed to be a part of this Act to enable the City to recover and collect said income tax hereunder, together with all and every penalties and penalty and costs, by distress and by action or suit at law and to give priority to said income tax which shall rank the same as and shall have equal priority with taxes on land in arrear under said Charter.

21. The first return to be made by the taxpayer under Section 6 hereof, shall be made on or before the first day of June, one thousand, nine hundred and twenty-two, and all taxpayers shall (subject to the provisions of this Act) be liable to taxation in respect of their incomes for the year ending the thirty-first day of December, one thousand nine hundred and twenty-one, or for the last preceding fiscal year ending in the year 1921, and for each and every year thereafter as provided by this Act, provided that so far as the acts and proceedings to be done and taken for the year one thousand, nine hundred and twenty-two are concerned, such acts and proceedings shall be done and taken as soon as possible after the dates fixed therefor respectively in this Act.

22. In case the Collector shall prepare one or more supplementary income tax assessment roll or rolls, then all the provisions of this Act relating to the assessment roll and tax rolls shall apply mutatis mutandis to said supplementary assessment roll or rolls and to supplementary tax roll or rolls to be made therefrom.

23. If at anytime it appears to the Collector that any person liable to taxation under this Act has not been taxed in whole or in part for the current year or for either or both of the last two preceding years, he shall furnish such person with a form of return in respect of the omitted year or years and all the provisions of this Act, shall apply in respect thereof.

24. Section 16 of Chapter 74 - 1921, is hereby repealed except in so far as the provisions are applicable to and necessary for the collection and adjustment of taxes now payable thereunder.

By adding after Title 24, the following as Title 24 A,-

The City shall have power, by By-law to appoint a person who shall take part on a conciliation board whenever any dispute arises between the said City Council and any of its employees, through Civic Union No. 70. in regard to any question.

Either party may in writing request of the other party that within Five (5) days they appoint a Conciliator to act with one appointed by the Party applying for the purpose of settling the said dispute.

The two Conciliators appointed by the parties shall then appoint a third, who shall be Chairman of the Board.

If either party refuses to appoint a Conciliator, or if the two first conciliators, chosen either refuse to appoint a third, or fail to agree upon a third, then either parties may apply to the Judge of the District Court of the District of Lethbridge or any Judge acting on his behalf, either to appoint a Conciliator, who shall be chairman of the said Board, and the said Judge of the District Court shall have power to make such appointment.

As soon as the full Board shall have been appointed, both parties shall be notified by the Board of the time and place when the hearing shall take place. No person shall act as a

member of the Board, who has any direct pecuniary interest in the issue of a dispute referred to such Board.

The Chairman shall be paid \$25.00 per day and his expenses and each of the other members of the Board shall be paid \$10.00 per day and his expenses. Each of the said parties shall pay their own conciliators and the costs of the Chairman and other costs of the Board shall be equally divided between the parties.

Before entering into the exercise of the function of their office, the members of the Board shall make oath or affirmation before a Justice of the Peace that they will faithfully and impartially perform the duties of their office and also that except in the discharge of their duties, they will not disclose to any person any of the evidence or other matter brought before the Board.

For the purpose of its enquiry the Board shall have all the powers of summoning before it, and enforcing the attendance of witnesses, of administering oaths, and of requiring witnesses to give evidence on oath or on solemn affirmation (if they are persons entitled to affirm in civil matters) and to produce such books, papers or other documents or things as the Board deems requisite to the full investigation of the matters into which it is enquiring, as is vested in any Court of Record in civil cases.

2. Any member of the Board may administer an oath, and the Board may accept, admit and call for such evidence as in equity and good conscience it thinks fit, whether strictly legal evidence or not, and may require any person to produce before the Board any books, papers or other documents or things in his possession, or under his control in any way relating to the proceedings.

Any party to the proceedings shall be competent and may be compelled to give evidence as a witness.

Every person who is summoned and duly attends as a witness shall be entitled to an allowance to the scale for the time being in force with respect to witnesses in civil suits in the superior courts in the Province where the enquiry is being conducted.

If any person who has been duly served with such summons and to whom at the same time payment or tender has been made of his reasonable travelling expenses according to the aforesaid scale, fails to duly attend or to duly produce any book, paper or other document or thing as required by his summons, he shall be guilty of an offence and liable to a penalty not exceeding one hundred dollars, unless he shows that there was good and sufficient cause for such failure.

If, in any proceedings before the Board, any person wilfully insults any member of the Board or wilfully interrupts the proceedings, or without good cause refuses to give evidence or is guilty in any manner of any wilful contempt in the face of the Board, any officer of the Board or any constable may take the person offending into custody and remove him from the precincts of the Board to be detained in custody until the arising of the Board, and the person so offending shall be liable to a penalty not exceeding one hundred dollars.

Any party to a reference may be represented before the Board by counsel or solicitor where allowed as hereinafter provided.

Persons other than British subjects shall not be allowed to act as members of a Board.

If without good cause shown, any party to proceedings before the Board fails to attend or to be represented, the Board may proceed as if he duly attended or had been represented.

The sittings of the Board shall be held at such time and place as are from time to time fixed by the Chairman, after consultation with other members of the Board, and the parties shall ^{be} notified by the Chairman as to the time and place at which sittings are to be held. Provided that, so far as practicable the Board shall sit in the locality within which the subject-matter of the proceedings before it arose.

The proceedings of the Board shall be conducted in public; provided that at any such proceedings before it, the Board on its own motion, or on the application of any of the parties may direct that the proceedings shall be conducted in private and that all persons other than the parties, their representatives, the officers of the Board and the witnesses under examination shall withdraw.

The decision of a majority of the members at a sitting of the Board shall be the decision of the Board and the findings and recommendations of the majority of its members shall be those of the Board.

The presence of the Chairman and at least one other member of the Board shall be necessary to constitute a sitting of the Board.

In case of the absence of any ~~one~~ member from a meeting of the Board the other two members shall not proceed unless it is shown that the third member has been notified of the meeting in ample time to admit of his attendance.

2. If any member of a Board dies, or becomes incapacitated or refuses or neglects to act, his successor shall be appointed in the manner provided with respect to the original member of the Board.

Either party to a dispute which may be referred under this Act, to a Board, may agree in writing, at any time before or after the Board has made its report and recommendation, to be bound by the recommendation of the Board in the same manner as parties are bound upon an award made pursuant to a reference to arbitration on the order of a Court of Record.