

REPRINTED BILL.

BILL

No. 30 of 1923.

An Act to Amend The Wetaskiwin Charter.

(Assented to _____, 1923.)

WHEREAS a petition has been presented by the City of Wetaskiwin, praying for certain amendments to *The Wetaskiwin Charter*, as amended, and it is expedient to grant the prayer of the said petition;

And whereas *The Municipal Ordinance* and amendments thereto are, in so far as applicable, deemed to be incorporated with and to form part of the said Wetaskiwin Charter;

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

1. Section 4 of chapter 55 of the Statutes of Alberta, 1918, being an Act to amend the Wetaskiwin Charter, is hereby repealed and section 128 of *The Municipal Ordinance* shall be deemed to have been in full force and effect as and from the thirteenth day of April, one thousand nine hundred and eighteen.

2. *The Municipal Ordinance*, being chapter 70 of the Consolidated Ordinances of the North-West Territories, is hereby amended, so far as the City of Wetaskiwin is concerned, as follows:

1. By the addition of the following subsection to section 95 thereof:

“**33a.** Controlling, regulating and licensing wrestling and boxing bouts and other exhibitions; merry-go-rounds; automobile liveries; auctioneers; produce dealers, live stock dealers; street vendors of peanuts or pop-corn, restaurants, rooming houses; chopping and feed mills; acetylene welding shops, vulcanizing shops; movers of buildings; coal dealers, wood dealers; barbers, laundries, travelling opticians and all other businesses, occupations or callings of any kind whatsoever carried on within the municipality:

“Provided that no such by-law shall apply to any person selling any commodity produced wholly or in part by his own labour, or produced upon land in the occupation of such person.”

2. Subsection 1 of section 127 as amended by chapter 33, Statutes of Alberta, 1913 (First Session), and by chapter 55, Statutes of Alberta, 1918, is amended by striking out the words "unless the difference be gross" where they occur therein, and by the addition of the following proviso:

"Provided that no sale by the city of lands to which the city has got its title through tax sale or other proceedings shall be deemed to have fixed the fair value of such land, nor in fixing the fair value of such land shall the price which the city obtains for the same be taken into account by any assessor, court of revision or judge."

3. Subsection (2) of section 127 as amended by chapter 33 of the Statutes of Alberta, 1913, and by chapter 45 of the Statutes of Alberta, 1920, and by chapter 5 of the Statutes of Alberta, 1921, is hereby repealed and the following substituted therefor:

"(2) For the year 1923 and thereafter every person, firm, partnership, company or corporation carrying on, exercising or operating any trade, manufacture, financial or commercial institution, premises occupied as warehouses or storehouses, businesses, occupations, arts, professions or means of profit or livelihood in the city shall be assessed on the assessment roll of the city a sum equal to the full annual rental value of the premises, whether buildings or lands or both, in or on which such trades, manufactures, financial or commercial institutions, businesses, occupations, arts, professions or means of profit or livelihood are respectively carried on, exercised or operated.

"(a) The assessment made under this subsection shall be known as 'Business Assessment' and the tax levied thereon shall be known as 'Business Tax.'

"(b) Nothing in this subsection contained shall be deemed to include any premises used or occupied solely for the purposes of a private dwelling house, but any dwelling house used for any of the purposes mentioned herein shall be liable for business assessment for its full annual rental value.

"(c) Each person, firm, partnership, company or corporation shall pay to the city a business tax not exceeding 35% of the business assessment of such person, firm, partnership, company or corporation as shown on the assessment roll, and each individual in any such firm or partnership shall be directly responsible for the payment of such tax.

"(d) The Council may classify trades, manufactures, financial or commercial institutions, premises occupied as warehouses or storehouses, businesses, occupations, arts, professions and means of profit or livelihood, and may fix a different rate for each, and in so doing may place a wholesale business in a class distinct from a retail business of otherwise the same class, and may classify each building or a part thereof according to the class of business carried

on therein, and may fix a different rate or percentage for different classes of business carried on under the same roof, and for storehouses or warehouses or like appurtenant buildings, than that fixed for the principal building and may fix a different rate or percentage for different flats of buildings, provided always that such rate or percentage shall not exceed the said 35%.

“Provided that in case it shall at any time before the preparation of the tax roll be satisfactorily made to appear to the assessor that any person subject to the business assessment has given up, sold or disposed of such business to any person who is continuing the same, the assessor shall in preparing the tax roll charge such person with the business tax *pro rata* in respect to the number of months during which he has carried on such business, a portion of the month being taken as a month, and the assessor shall upon the same basis of assessment charge the successor in business in such premises with the remainder of the tax in respect to the year in question. If a person under a business assessment permanently vacates the premises before the first day of July the assessor shall on being satisfied of that fact before preparing the tax roll enter the business tax against such person in regard to such premises at one-half the amount of the tax for the year. Upon it appearing to the assessor that such person has resumed business in the premises or that any other person has subsequently commenced business therein, he may charge against the party so resuming or commencing business a business *pro rata* tax for the proportion of the remainder of the year in which the business is carried on in the premises.

“(e) The business assessment and business tax provided for in this Act shall not be affected by anything contained in *The Corporations Taxation Act* of the Province of Alberta, or any amendment to the said Act, or by any other Ordinance or Act of the said Province.

“(f) The assessment for business tax provided for in this section shall be in addition to the assessment of land or land and buildings and improvements as herein provided.

“(g) No person shall be taxed in respect to the same premises under more than one class as fixed by the council and where any person carries on more than one kind of business on the same premises he shall be taxed in reference to the business assessment of the whole of the premises under that one of the classes as fixed by the council in which is included the kind of business which is the chief or preponderating business of those so carried on by him in or on such premises.

“(h) The business assessment may be made in a separate roll and may be made at a different time from the general assessment roll and may be returned or reported upon by the assessor at a different time from the general assessment roll, and the court of revision may sit for the hearing of appeals

from the business assessment at different times from those fixed for hearing appeals from the general assessment. For the purpose of this clause the two assessments may be treated as separate and distinct. In all other respects such as the inspection of the business assessment roll, the giving notice of appeal, and the procedure for and at appeals, and for the preparation of a tax roll based thereon, and the collection of taxes, shall be the same as are by law provided for the general assessment.

“(i) The business tax roll may be included in the general tax roll of the city, or may be separate and distinct therefrom, and the business tax may be made due and payable on the same date or dates as general taxes, or on any other date or dates as the council of the city may by by-law fix therefor:

“Provided, if no such by-law is passed, the date or dates for the payment of business tax shall be the date or dates for the payment of general taxes.

“(j) The council may by by-law impose a special licence fee upon persons, firms or corporations who occupy business premises for temporary periods or who commence business after the final revisions of the business assessment roll and whose name is not entered on such roll.

“(k) The occupant of any building liable to taxation under any of the subsections hereof shall be liable for the business tax aforesaid though he may also be the owner of the premises and liable as such owner to taxation on the lands, buildings and improvements.”

“(l) Subject to the provisions of clause (j) hereof if it appears to the assessor that any person is commencing a new business within the city he may charge against the party so commencing business a business pro-rata tax for the proportion of the remainder of the year in which the business is carried on in the premises.

“(m) All sums owing for business tax and personal property tax shall constitute and be a charge in respect of the personal property of the person assessed and which is situated upon the premises where the business is carried on in respect of which the assessment is made, and such charge shall take effect upon the death of the person assessed or upon his making an assignment under *The Bankruptcy Act* or upon his being made bankrupt under the provisions of the last mentioned Act.”

4. By amending the words at the top of the sixth column in form F in the schedule to this Ordinance by striking out the words “actual cash,” and substituting therefor the word “fair.”

5. Subsections 4, 5, 6 and 7 of section 135 as amended by chapter 55 of the Statutes of Alberta, 1918, are hereby repealed and the following substituted therefor:

“(4) If at any time before the fifteenth of October of the following year it shall be discovered that the property or business of any taxable person or a part thereof is not included in the roll, or that any error or omission has been made in connection with the assessment of any such property or business, or that by reason of any error or omission on the part of the council, the assessor or other officer of the city, the assessment of any such property or business is invalid. The council is authorized to take steps to remedy or correct such error or omission or invalidity and may direct the assessor to make a new assessment of the property or business affected, and the assessor shall forthwith proceed to make such assessment and shall forward to such taxable person by registered mail the assessment notice, and at the same time shall notify such person that at a meeting of the court of revision to be held at least fifteen days after the date of such notice the court of revision will confirm, reject or amend such assessment and that such taxable person is required to attend such meeting to show cause why the said assessment should not be made and as to the amount thereof.

“(5) After due notice has been given as aforesaid, and after the expiration of the time mentioned in the said notice or if such taxable person be not known then without notice the court of revision shall determine the matter and confirm or amend the roll accordingly, and direct the secretary-treasurer to enter such assessment in the name of the taxable person, if known, upon the proper tax roll as it shall direct:

“Provided that all the provisions of this Ordinance as to appeals from assessments so far as the same are applicable shall apply to any such assessment.

“(6) Immediately after such assessment is confirmed or amended as aforesaid, the secretary-treasurer shall place the same on the tax roll and shall rate the same at the mill rate authorized for the year in question and thereafter such taxes shall be collected in the same manner as the rest of the taxes.”

6.—(1) By amending subsection 6 of section 14, of *The Municipal Ordinance* as amended by chapter 55, Statutes of Alberta, 1918, by the addition of the following words:

“And likewise the name of the wife or husband of such person after being placed on the list of electors shall be continued on the same so long as the name of such person remains on the assessment roll.”

(2) By adding after the word “name” where it occurs in the third line of section 19*b*, chapter 55, as amended by Statutes of Alberta, 1918, the following words:

“Whose name is on the last revised assessment roll, or the name of whose wife or husband is on the last revised assessment roll,” and by adding after the word “roll” in the tenth line of the said section the following words:

“Or that the wife or husband of such person is assessed on the last revised assessment roll”; and by adding after the word “thereafter” in the fifteenth line of the said section the following words:

“And such name shall be continued on the list of electors so long as it or the name of the wife or husband as aforesaid remains on the assessment roll.”

7. By amending section 12 of *The Municipal Ordinance* as amended by chapter 55 of the Statutes of Alberta, 1918, by striking out the words “being British subject by birth or naturalization” where they occur in clause (b) thereof.

8. By amending subsection 2, section 20 of chapter 5, Statutes of Alberta, 1921, by striking out the word “there” where it occurs in the fifth line of the said subsection.

9.—(1) The following assessments and by-laws of the City of Wetaskiwin are hereby declared to be good and valid, namely: All assessments of motor vehicles as personal property heretofore made, notwithstanding that any such assessment was made by virtue of a resolution of the council instead of by by-law as required by Statute, or that any such assessment was made in pursuance to a resolution as aforesaid and in and for a year subsequent to the date of such resolution; all assessments made by way of income tax in respect of persons who might have been, but have not been, assessed for floor space in any of the years one thousand nine hundred and eighteen and one thousand nine hundred and nineteen; any assessment or levy made in the year one thousand nine hundred and twenty-two for service tax, notwithstanding that the income in respect of which the tax was assessed or levied consisted of earnings or income made outside of the City of Wetaskiwin; all assessments made by the City of Wetaskiwin, notwithstanding the fact that such assessments were not made or completed on or before the date fixed by Statute for the making and completing thereof.

Certain by-laws of the City of Wetaskiwin, to wit, By-law No. 343, By-law No. 395, and By-law No. 442, being by-laws to establish the floor tax rate for business assessment, are each declared hereby to be good and valid in respect of all classes of business premises mentioned therein, and all taxes levied in pursuance thereof shall be deemed to be incontestably owing by the persons against whom the same were levied, notwithstanding any defect in substance or in form in any of such by-laws.

(2) All taxes payable under any levy or assessment hereby made valid shall be deemed to be due and payable without discount or penalty on the date of the coming

into force of this Act, and shall be deemed to be taxes in arrear on the thirtieth day from such last mentioned date.

10. By the insertion after the word “shall,” where it occurs in section 132 of the said *Municipal Ordinance*, the following words:

“Subject to the provisions of section 135 hereof, as amended.”

11. By the addition of the following subsection to section 87 of the said *Municipal Ordinance*:

“(2) Except in the case of gross negligence the city shall not be liable for a personal injury caused by snow or ice on the sidewalk.”

12. By adding the following words at the end of section 97 of the said *Municipal Ordinance*:

“Provided that the council may in its discretion in any case where a person is liable for business taxes, and also for a licence fee, allow the amount of the licence fee to be applied in reduction of such business taxes.”

13. This Act shall come into force on the date it is assented to.

No. 30.

THIRD SESSION
FIFTH LEGISLATURE
13 GEORGE V
1923

BILL

An Act to Amend the Wetaskiwin
Charter.

Received and read the

First time

Second time

Third time

MR. SPARKS.

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