

REPRINTED BILL.

BILL

No. 47 of 1923.

An Act to amend The Town Act.

(Assented to _____, 1923.)

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

1. This Act may be cited as "*The Town Act Amendment Act, 1923.*"

2. Section 2 of *The Town Act*, being chapter 108 of the Revised Statutes of Alberta, 1922, is amended—

(a) by striking out paragraph (g) thereof, and substituting therefor the following:

“(g) ‘Improvements’ or ‘Buildings and Improvements’ shall mean—

“(i) all buildings, or any part of any building and all structures, and fixtures, erected upon, in, over, under or affixed to, land;

“(ii) all structures or fixtures erected upon, in, over, under or affixed to any highway, road, street, lane or public place or water;

(b) by striking out paragraph (i) thereof, and substituting therefor the following:

“(i) ‘Land’ shall mean land, tenements and hereditaments and any estate or interest therein; and shall not include mines and minerals.”

3. Section 13 of the said Act is amended—

(a) by striking out the words “the term of office of the mayor and of the councillors shall be,” and substituting therefor the words “the mayor and councillors shall take office upon the third Monday in February and shall hold office;”

(b) by adding as a proviso thereto the following:

“Provided that any mayor or councillor whose term of office under the law existing at the date of his election would have expired on the last day of December, one thousand nine hundred and twenty-two, shall continue in office until the third Monday in February next following the said day of December.”

4. Section 73 of the said Act is amended by striking out all words after the words "the said first election," and substituting therefor the words "shall be to the third Monday in February next but two following the date of his nomination."

5. Section 79 of the said Act is amended as to subsection (1) thereof—

- (a) by striking out the words "tenth day of January," and substituting therefor the words "fifteenth day of November;"
- (b) by striking out the words "twentieth day of January," and substituting therefor the words "twenty-fifth day of November."

6. Section 162 of the said Act is amended—

- (a) by adding as paragraph 36a thereof the following:
 "36a. Entering into an agreement with the Health of Animals Branch, Department of Agriculture, Ottawa, as to control of bovine tuberculosis in the cows supplying milk and cream to the said town."
- (b) as to paragraph 38 thereof by adding as clause (c) the following:
- "(c) The council may, from time to time, by by-law, fix the rates, charges or rents for supplying gas or electricity, and may enforce payment of such rates, charges or rents, by cutting off the light or power supplied, or by action in any court of competent jurisdiction, or by distress and sale of the goods and chattels of the person owing such rates, charges or rents";
- (c) by striking out paragraph 44 thereof, and substituting therefor the following:
 "44. Preventing nuisances and compelling the abatement thereof generally, and declaring any building, structure or erection of any kind whatsoever, or any drain, ditch, water-course, pond, surface water or any other matter or thing in or upon any private lands, street or road, or in or about any building or structure, to be a nuisance and dangerous to the public safety or health, and directing the removing, filling up or other abatement of such nuisance."
- (d) by adding as paragraph 49a thereof the following:
 "49a. Regulating the use of radio-aerial wires and of poles and standards used in connection therewith."

7. Section 164 of the said Act is amended as to subsection (3) thereof by striking out paragraph (c) and substituting therefor the following:

“(c) ‘Resident’ shall mean any person who has had his home in the town for at least three successive months during the six months immediately prior to the date of his receiving assistance from the council, or of being placed in a hospital, and is not a resident of any improvement district, or other municipality, or of some place outside the Province.”

8. Section 165 of the said Act is amended by striking out subsections (6) and (7) thereof and substituting therefor the following as subsections (6), (7) and (8):

“(6) Any town may enter into an agreement with any hospital for the care and treatment of its residents, or of its indigent residents, for such total sum per year or month, or for such annual, monthly or per diem payment per patient as may be agreed upon, and upon any such agreement being entered into the liability of the town shall be governed thereby in lieu of the provisions of this Act.

“(7) No such agreement shall be binding upon the parties thereto until it has received the approval of the Minister of Health.

“(8) No town entering into any such agreement with a hospital shall be liable to any other hospital.”

9. Section 167 of the said Act is amended as to subsection (1) thereof—

(a) by striking out the words “from the person for whose relief, care or treatment it was paid,” and substituting therefor the words “from any person for whose relief, care or treatment it was paid, or who was legally responsible for the maintenance of the person for whose relief, care or treatment it was paid.”

(b) by striking out the word “patient” where it occurs therein, and substituting therefor the word “person.”

9a. Section 167 of the said Act is further amended by striking out subsection (3) thereof and substituting as subsections (3), (4), (5) and (6) thereof the following:

“(3) On or before the first day of April in each year the authorities of each hospital shall forward to the secretary-treasurer of each town a statement as to accounts owing by the residents thereof, for the care and treatment of themselves or of persons for whose maintenance they were legally responsible.

“(4) The said statement shall give the name of every such resident, the amount of his account as of the preceding thirty-first day of December and his address, and shall be accompanied by an affidavit from a responsible officer of the hospital that it is impossible for the hospital to collect such accounts otherwise than by the means herein provided.

“(5) Upon receipt of such statement the secretary-treasurer shall enter upon the tax roll the said amounts as taxes opposite the names of the residents owing them, and the payment thereof shall be enforced in the same manner as that of other taxes.

“(6) Notwithstanding any other provisions of this section, the land of a resident shall not under the provisions of this section stand charged at any one time with a greater sum than two hundred dollars.”

10. Section 259a is added to the said Act as follows:

“**259a.** Any by-law or by-laws passed under the three preceding sections shall continue in force until repealed:

“Provided, however, that no such by-law or by-laws shall be amended or repealed unless amended or repealed by a by-law or by-laws passed at a regular meeting of the council, held in any year subsequent to the year in which the original by-law was passed, and prior to the first day of May in such subsequent year.”

11. Section 260 of the said Act is amended—

(a) as to subsection (1) thereof, by striking out the same, and substituting therefor the following:

“**260.**—(1) Land shall be assessed at its fair actual value, exclusive of the value of any buildings and improvements thereon;”

(b) by striking out subsection (3) thereof;

(c) by changing the number of subsection (4) to (3).

12. Section 261 of the said Act is amended as to subsections (4) and (5) thereof, by striking out the same.

13. Section 262 of the said Act is amended by adding thereto the words “and to enter upon the assessment roll the names of all persons taxable and the property in respect of which or the purpose for which they are so taxable under the provisions of this Act.”

14. Section 262a is added to the said Act as follows:

“**262a.** Notwithstanding the previous provisions of this Act, where the assessor is not the secretary-treasurer, the former shall make a detailed report of his assessment to the council, and the secretary-treasurer shall prepare the assessment roll and send out all notices connected therewith.”

15. Section 266 of the said Act is amended by inserting the words "which is not in a consolidated school district" after the words "town school district."

16. Section 268 of the said Act is amended—

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

"(3) It shall be the duty of every employer to furnish from month to month upon request to the secretary-treasurer the names of all persons in his employment and the secretary-treasurer by a notice in writing may require such employer or employers to deduct from the next payment made to any employee who is named in the notice and has not paid the tax imposed hereby, the amount of such tax, and to forward the same to the secretary-treasurer immediately after making the deduction hereinbefore directed";

(b) by adding as subsections (4) and (5) thereof the following:

"(4) Where an employee has in any year paid a school tax of at least four dollars to any city, town, municipal district or school district, he shall not be liable in that year to the tax imposed by this section.

"(5) Any employer who fails to make the deduction hereinbefore directed and to forward the amount of such deduction as hereinbefore directed, shall be liable upon summary conviction to a fine not exceeding . . . dollars, and the amount of such fine shall be paid to the secretary-treasurer of the town, who, in the event of the same not being paid within one fortnight of its imposition, may levy the amount of the same by distress and sale of the goods and chattels of the employer in default, as provided under this Act, and of all costs incurred by reason of the proceedings leading to the imposition of the fine, or of enforcing the payment thereof."

17. Section 268a is added to the said Act as follows:

"**268a.**—(1) Subject to the approval of the Minister of Health, the council may by resolution fix a minimum tax in the sum of . . . dollars, to be paid by any person assessed upon the assessment roll, and may require that every male resident of the district, of the full age of twenty-one years, who has resided therein for a period of one month or over and has not been assessed on the assessment roll shall pay an annual tax of . . . dollars for health purposes, to be collected at any time after the first day of January in each and every year, and such health tax

shall be payable by such resident whether he has resided in the district before the date of the completing of the last revised assessment roll or not; but in the case of the collection of such tax the name of such resident so paying shall be added to the assessment roll.

“(2) Any person liable to pay such tax shall pay the same to the secretary-treasurer of the town, or to such person as is appointed by the council to collect the same within three days after the demand therefor, but in case of neglect or refusal to pay, levy may be made by distress and sale of goods and chattels of the person in default as provided in this Act.

“(3) It shall be the duty of every employer to furnish from month to month upon request to the secretary-treasurer the names of all persons in his employment and the secretary-treasurer may by a notice in writing require such employer or employers to deduct from the next payment made to any employee who is named in the notice and has not paid the tax imposed hereby, the amount of such tax, and to forward the same to the secretary-treasurer immediately after making the deduction hereinbefore directed.

“(4) Any employer who fails to make the deduction hereinbefore directed and to forward the amount of such deduction as hereinbefore directed, shall be liable upon summary conviction to a fine not exceeding dollars, and the amount of such fine shall be paid to the secretary-treasurer of the town, who, in the event of the same not being paid within one fortnight of its imposition, may levy the amount of the same by distress and sale of the goods and chattels of the employer in default, as provided under this Act, and of all costs incurred by reason of the proceedings leading to the imposition of the fine, or of enforcing the payment thereof.”

18. Section 271 of the said Act is amended by striking out the numbers 272 and 275 and substituting therefor the numbers 270 and 274, respectively.

19. Section 291a is added to the said Act as follows:

“**291a.** Where any person had at the time of the assessment any taxable interest in the property in respect of which his name was entered upon the assessment roll and there has been no appeal to the Court of Revision in accordance with the provisions of this Act, then upon the fifteenth day of June such person shall become liable incontestably to pay as taxes the sum of money demanded from him by the notice from the secretary-treasurer hereinbefore referred to.”

20. Section 293a is added to the said Act as follows:

“**293a.** Where any person had at the time of the assessment any taxable interest in the property in respect

of which his name was entered upon the assessment roll and there has been an appeal to the court of revision, but there has been no appeal to the District Court as hereinbefore provided for, then immediately upon the expiry of the time limited for filing notices of appeal to a judge, such person shall become incontestably liable to pay as taxes the sum of money demanded from him by the notice from the secretary-treasurer hereinbefore referred to, or as altered by the court of revision, as the case may be."

21. Section 294 of the said Act is amended—

- (a) by striking out subsection (1) thereof, and substituting therefor the following:

"**294.**—(1) Taxation for municipal and school purposes shall be by means of—

- "(a) a tax upon lands, excluding mines and minerals and buildings and improvements;
- "(b) a tax upon buildings and improvements, if a by-law has been passed for that purpose;
- "(c) a business tax, if a by-law has been passed for that purpose;
- "(d) a personal property tax, if a by-law has been passed for that purpose;
- "(e) a poll tax levied for school purposes under the provisions of this Act;
- "(f) a poll tax levied for health purposes under the provisions of this Act";

- (b) by striking out subsection (2) and substituting therefor the following:

"(2) Where taxation is based upon the valuation of the property taxed, the assessed value of any property contained in the revised assessment roll for the year shall be its value for the purpose of fixing the tax payable thereon for that year."

22. Section 299 of the said Act is hereby struck out, and the following substituted therefor:

"**299.** In the case of a town school district the tax on unsubdivided farm property situated outside the limits of the town shall not exceed eight mills on the dollar unless the Minister of Education authorizes a rate exceeding eight mills on the dollar, when, in his opinion, the same is necessary."

23. Section 301 of the said Act is amended as to subsection (2) thereof, by striking out all words after the words "by way of taxes" where they occur therein.

24. Section 302 of the said Act is amended by striking out the words "showing the amount of the taxes payable by such person and distinguishing between—

"(a) taxes on land;

"(b) school taxes; and

"(c) local improvement or other special tax;"

and substituting therefor the words "showing the various taxes payable by such persons and distinguishing between them."

25. Section 306a is added to the said Act as follows:

306a.—(1) Where any person having an interest in property taxable under the provisions of this Act has in any year heretofore or hereafter been assessed in respect of such property and notice of such assessment has been sent to him, but he has escaped from taxation by virtue of his assessment being declared to be invalid or a nullity by a court of competent jurisdiction, then such person may be assessed in any subsequent year in respect of such interest, and shall thereupon become liable to pay as taxes in such subsequent year, and in addition to any taxes, if any, to which he is liable in that year, the taxes which he would have been liable to pay in the year in which he escaped taxation, if he had then been correctly assessed and taxed.

"(2) The said assessment shall be made by the court of revision and the person assessed thereby shall be immediately notified thereof by the secretary-treasurer and the person so assessed shall have the right of appeal to the judge of the District Court of any judicial district in which the town is wholly or partly situated.

"(3) The person appealing shall serve upon the secretary-treasurer of the town within thirty days after the decision of the court of revision a written notice of his intention to appeal to a District Court judge.

"(4) The District Court judge so appealed to shall hear the appeal within one month after he has been notified by the secretary-treasurer of the desire of the said person to appeal and he shall either confirm the assessment made by the court of revision, or, if he thinks such assessment is incorrect, fix a sum as the proper assessment of the person appealing."

26. Section 315 of the said Act is amended as to subsection (1) thereof—

(a) by adding at the beginning thereof the words "Notwithstanding any other provisions of this Act";

(b) by striking out the word "assessor" wherever it occurs therein, and substituting therefor the word "secretary-treasurer."

No. 47.

THIRD SESSION
FIFTH LEGISLATURE
13 GEORGE V
1923

BILL

An Act to amend The Town Act.

Received and read the

First time

Second time

Third time

HON. MR. REID.

EDMONTON:
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