



**6.** Section 80 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 village may enter into an agreement with any hospital for the care and treatment of its residents, or of its indigent residents, for such sum total 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 village shall be determined 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 village entering into any such agreement with a hospital shall be liable to any other hospital except by special agreement.”

**7.** Section 82 of the said Act is amended—

(a) as to subsection (1) 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”;

(c) by striking out subsection (3) thereof, and substituting as subsections (3), (4), (5), (6) and (7) thereof the following:

“(3) On and before the first day of April in each year the authorities of each hospital shall forward to the secretary-treasurer of each village a statement as to accounts owing by the non-indigent 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 the correctness of the amount has been admitted in writing by the person charged and that it is impossible for the hospital to collect such accounts otherwise than by the means provided herein.

“(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 upon land.

“(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.

“(7) Notwithstanding any other provisions of this Act, money charged against the land of a non-indigent resident shall, when such land is mortgaged, only be recovered by suit or distress and not by proceedings under *The Tax Recovery Act, 1922.*”

**8.** Section 91 of the said Act is amended as to paragraph (c) by adding at the end thereof the words “and the erection of fire walls.”

**9.** Section 102 of the said Act is amended—

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

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

(b) as to subsection (2) thereof by striking out the words “true value,” and inserting in lieu thereof the words “fair actual value.”

**10.** Section 104a is added to the said Act as follows:

“**104a.** Any by-law or by-laws passed under the 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 123a is added to the said Act as follows:

“**123a.** 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 expiry of the time hereinbefore limited for the lodging of complaints, the assessment of the property placed opposite his name on the roll shall be deemed incontestably to be the proper, lawful and final assessment of his taxable interest therein.”

**12.** Section 131a is added to the said Act as follows:

“**131a.** 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 herein provided for, then immediately upon expiry of the time limited for filing notices of appeal to a judge the assessment of property placed opposite his name upon the roll, or as altered by the court of revision, as the case may be, shall be deemed incontestably to be the proper, lawful and final assessment of his taxable interest therein."

**13.** Sections 134*a* and 134*b* are added to the said Act as follows:

"**134*a*.**—(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 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 village is wholly or partly situated.

"(3) The person appealing shall serve upon the secretary-treasurer of the village 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.

"**134*b*.** In determining all matters brought before the court of revision or a District Court judge, such court or judge shall have jurisdiction to determine not only the amount of the assessment but also all questions as to whether any persons or things are or were assessable, or are or were legally assessed or exempted from assessment."

**14.** Section 151 of the said Act is amended by striking out all words after the word "taxes" where it occurs therein, and substituting therefor the words "upon land."

No. 75.

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THIRD SESSION  
FIFTH LEGISLATURE  
13 GEORGE V  
1923

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BILL

An Act to amend The Village Act.

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Received and read the

First time.....

Second time.....

Third time.....

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HON. MR. REID.

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EDMONTON:  
J. W. JEFFERY, KING'S PRINTER  
A.D. 1923