

REPRINTED BILL.

BILL

No. 18 of 1924.

An Act to amend the Acts constituting The Edmonton Charter and to Validate Certain Local Improvement By-laws of the City of Edmonton.

(Assented to , 1924)

WHEREAS a petition has been presented by the City of Edmonton for the amendment of *The Edmonton Charter* and the validation of certain local improvement by-laws of the City of Edmonton;

And whereas it is reasonable that the prayer of the said petition should be granted;

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

1. *The Edmonton Charter* is hereby amended—

Sections 507
and 508
repealed

1. By repealing sections 507, 508, and section 15 of Chapter 63 of the Statutes of Alberta, 1923.

2. By adding to section 481 the following:

Special
frontage
rate for
sewers

“(2) The council may also assess, levy and collect a frontage rate or tax on all properties fronting or abutting on any street, lane, square or other public places in, through or along which sewers may hereafter be laid. Such rate or tax shall be a uniform one of a certain amount (not exceeding ten cents per foot of the frontage) to be assessed, levied and collected as part of and along with the ordinary municipal taxes and shall be a lien upon the lands affected and shall be collectable in the same way as ordinary municipal taxes. The amount of such rate or tax, the lands to be affected, the mode of adjustment of the rate in respect of lands of peculiar shape or size or different depth or lands fronting or abutting on more than one such street, lane, square or place, shall be ascertained and determined by such authority and in such manner as shall be directed by the council. A copy of the report of such authority shall be filed with the official in whose charge the collector's rolls are prepared. The latter shall enter the amount of such rate or tax in such rolls against the respective lands affected in the same manner as and as part of

the ordinary municipal rates and taxes. Such rates or taxes may be so assessed, levied and collected irrespective of whether such lands are vacant or are not connected with the sewer in or along the abutting street, lane, square or other public place or have not drainage thereto.

“(3) In the event of any sewers hereafter being constructed by the council as ‘local improvements’ and of the issue of debentures to meet the whole or any part of the cost of such construction, then the whole of such portion of such frontage rate or tax above authorized as may be required to meet the annual payments on such debentures shall be applied to such purpose. Provided that where such frontage charge is assessed it shall not be necessary to also levy the sums required to be raised under the local improvement by-law or by-laws in respect of the works in regard to which the frontage rate or tax is assessed.”

3. By repealing subsection 5 of section 404.

· Authorizing
issue of
interim
debentures

4. By inserting therein the following section:

“**295a.** Pending the issue of debentures the council may direct the issue of interim certificates to the purchasers thereof. Such certificates may be assigned by endorsement thereon and shall be delivered up upon delivery of the debenture or debentures representing the same, and upon delivery shall be cancelled by the city treasurer or such other officer as the council shall appoint.”

Section 309,
subsection 6,
amended

5. By amending subsection 6 of section 309 added to *The Edmonton Charter* by section 43 of chapter 52, 1918, as follows:

(1) By inserting between the words “has” and “been” in the first line thereof the words “at any time.”

(2) By striking out the words “from the time of the issue of the securities first issued and so to be retired” in lines 17 and 18 thereof.

(3) By inserting after the word “paid” at the end of line 22 thereof the following:

“Pending the issue and sale of any such debentures, the council may by resolution authorize the Mayor and Treasurer to raise money by way of a temporary loan from any bank or banks on such debentures or intended debentures to the full amount of the issue or proposed issue.”

(4) By striking out from line 30 thereof the words “from the time of the issue thereof.”

6. By striking out the principal section of 368 as printed in chapter 90 of the Statutes of Alberta, 1922, and by substituting therefor the following:

"The council may by by-law require any or all taxes or any instalment thereof to be payable on a certain day or days and may by way of penalty impose such additional percentage charge not exceeding ten per centum as the council shall deem expedient for the non-payment of such taxes or any instalment thereof on any day or days therein named, and may make such percentage charge on a sliding scale according to the time the said taxes or any instalment thereof may remain unpaid."

Council may fix dates for payment of taxes and impose penalties.

7. By adding to section 231 the following:

"(2) The Edmonton Hospital Board may enter into agreements with individuals or groups of persons for the supplying of hospital benefits and accommodation at a fixed annual payment upon such terms and conditions as it shall see fit; provided that the terms and conditions of agreement shall be approved by the council of the City of Edmonton and that the fixed annual payment in the case of individuals shall be not less than ten dollars."

Hospital Board supply hospital service for fixed annual payment.

2. The council of the City of Edmonton is hereby authorized and empowered, during the years 1924, 1925 and 1926, without the assent of the burgesses, to issue debentures upon the credit of the City of Edmonton at large to the extent of not more than one hundred thousand dollars per year, the proceeds of the said debentures to be used for the purpose of paying off and discharging the principal matured or maturing under any serial debentures issued by the Edmonton Public School District No. 7 of the Province of Alberta, or the Edmonton Separate School District No. 7 of the Province of Alberta. This power shall remain in force and effect until the last maturity date of any of such serial debentures.

Special power of refunding respecting serial debentures of school districts.

The moneys required to provide for the sinking fund and interest upon any debentures so issued upon the credit of the city at large shall be levied only upon the ratepayers liable to assessment in respect of the serial debentures which are being paid off.

3. Where the city has heretofore constructed, purchased, acquired or established or hereafter constructs, purchases, acquires or establishes—

Power to raise moneys for improving public works, etc., without reference to burgesses.

(a) Gas, electric light, power or waterworks or works for the development of a water power for generating or works for producing, transmitting or distributing electric power or energy, or street railway or tramway system or telephone system, paved streets, concrete sidewalks, public works, or services of any kind or nature authorized by its charter; or

- (b) Sewerage works or works for the interception, purification or disposal of sewage at the expense of the corporation—

the council without referring the matter to the burgesses may pass by-laws for borrowing such further sums as may be necessary to improve and rehabilitate or provide additional equipment for such works or services or any of them or to meet the cost of improvements already made; improvements to include all material, labor and equipment necessary to give service to all or any consumers capable of being served from the mains or feeders of an existing distribution system:

Provided that extensions of water, gas or sewer mains, or street railway tracks shall not be deemed improvements within the meaning of this section.

4. Notwithstanding any of the provisions of *The Edmonton Charter* or amendments thereto, the council may by by-law—

Council may fix procedure to be followed for preparation of assessment rolls.
May adopt roll of previous year for any current year.

1. Provide for the procedure to be followed in the making of the assessment roll or rolls of the city and for the procedure on appeal therefrom;

2. Provide that in any year no new assessment shall be made within the whole or any part of the city, and in so doing may adopt the whole or any part of the assessment roll for the previous year;

Notice of assessment need not be sent if assessment not varied.

3. Provide that where any assessment, whether made under the above provision or otherwise, is not increased or decreased by the Assessor above the assessment of the previous year, it shall not be necessary to send out the notice of assessment provided by section 328, but the publication of the notice provided by section 327 shall be deemed sufficient notice of assessment in all cases where the amount of the assessment has not been increased or decreased; provided, however, that where the amount of any assessment has been increased or decreased, notice as required by said section 328 shall be sent out.

Council may issue refunding debentures when shortage in sinking fund.

5. The council without referring the matter to the burgesses may issue refunding debentures prior to the maturity date of any outstanding debentures to an amount equal to the difference between the cash and negotiable securities in the sinking fund and the amount of the maturing debentures:

Provided always that this power shall not be exercised unless the proper levy for the sinking fund has been made each year and the approval of the Board of Public Utility Commissioners has been obtained.

Certain local improvement by-laws validated.

6. The following by-laws of the City of Edmonton, namely:

By-law No. 35, 1922, renumbered as No. 4, 1923, intituled, "A by-law to provide for the raising of the sum of \$3,728.14

to pay the cost of certain local improvements, namely, street grading, boulevarding and a certain plank sidewalk, made in the City of Edmonton during the year 1921, which are to be paid for by way of special frontage assessment”;

By-law No. 40, 1923, intituled, “A By-law to provide for the raising of the sum of \$30,656.54 to pay the cost of certain cinder sidewalks constructed in the City of Edmonton during the years 1921 and 1922, which are to be paid for by way of special frontage assessment”;

By-law No. 42, 1923, intituled, “A By-law to provide for the raising of the sum of \$11,291.47 to pay the cost of certain local improvements, namely, plank walks, street grading and boulevarding constructed in the City of Edmonton during the year 1922, which are to be paid for by way of special frontage assessment”;

By-law No. 53, 1923, renumbered as No. 7, 1924, intituled, “A By-law to provide for the raising of the sum of \$1,312.48 to pay that portion of the cost of sewer extensions constructed as local improvements in the City of Edmonton during the year 1922, payable by way of special frontage assessment”;

By-law No. 54, 1923, renumbered as No. 8, 1924, intituled, “A By-law to provide for the raising of the sum of \$43,932.95 to pay that portion of the cost of sewer extensions constructed as local improvements in the City of Edmonton during the year 1922, payable by way of special frontage assessment”;

By-law No. 20, 1923, intituled, “A By-law to create a debt in the sum of \$95,000.00 for the purpose of making certain improvements in and to the Royal Alexandra Hospital and for the issue of debentures in the said sum”;

By-law No. 21, 1923, intituled, “A By-law for creating a debt in the sum of \$25,000.00 for the purpose of widening 111th Avenue (known as Norwood Boulevard) and for the issue of debentures in said sum”;

By-law No. 25, 1923, intituled, “A By-law to create a debt in the sum of \$20,000.00 to provide the necessary additional moneys required to construct and equip an Isolation Hospital in the City of Edmonton, and for the issue of debentures in the said sum”—

and the assessments thereby imposed or authorized to be imposed and each and every of them are validated and confirmed and declared to be legal, valid and binding upon the City of Edmonton and the ratepayers or burgesses thereof affected thereby, and the same shall not be open to question in any court on any ground whatever; and all debentures and coupons thereto attached, issued, or to be issued, or purporting to be issued under the same or any of them are hereby declared to be legal, valid and binding on the City of Edmonton and the ratepayers or burgesses thereof, and the same shall not be open to question in any court on any ground whatever.

City may
borrow on
security of
lands acquired
for arrears
of taxes.

7. Where the city has or shall hereafter become the registered owner of any lands by reason of any law in force for the sale or acquiring of lands for arrears of taxes, the council may without the assent of the burgesses issue and sell special debentures, bills or other securities in such form and payable either within or without Canada in such currency and for such period not exceeding ten years from the issue of the same, as the council may by by-law provide and may make such debentures, bills or other securities a charge on the lands so acquired or any portion of them:

Provided that the face value of such debentures shall not exceed the fair value of the lands upon the security of which they are issued and that the rate of interest shall not exceed eight per centum per annum.

Proceeds of
sale to be used
for redeeming
securities.

(a) The proceeds arising from the sale of all lands upon the security of which such debentures, bills or other securities are sold shall be paid over to the sinking fund trustees of the City of Edmonton, who shall deposit the same in a savings bank account in some chartered bank or banks or invest the same as by law provided, and the moneys so deposited or invested, except as hereinafter provided, shall be used solely for the purpose of from time to time redeeming such debentures, bills or other securities.

Former
borrowings
protected.

(b) In the event of any lands so sold being lands against which there were arrears of taxes in respect of which arrears the city has already made borrowings, the proceeds of sale shall be appropriated by the said Sinking Fund Trustees to the payment of the sums already borrowed until they have sufficient funds in hand to pay off the moneys already borrowed, which borrowings shall remain a first charge on the proceeds of sale.

Balance of
proceeds of
sale after
paying loans
to be part of
general fund.

(c) So soon as sufficient moneys arising from the redemption or sale of the lands acquired by the city for arrears of taxes have been deposited with said trustees to meet the principal upon all outstanding securities issued under any other power to borrow against arrears of taxes or under the power hereby given, all further sums arising from the redemption or sale of lands acquired through proceedings in respect of arrears of taxes shall be paid to the treasurer of the city in the usual course.

Loans to be
temporary
only.

(d) All loans made hereunder are hereby declared to be temporary loans only and shall form no part of the general debt of the city within the meaning of *The Edmonton Charter*, and it shall not be necessary to recite the amounts secured by the aforesaid special debentures, bills or other securities in any by-law for borrowing money.

8. The council may by by-law assess, levy or charge against each householder, as hereinafter defined, within the city, a sum not exceeding ten per centum of the annual rental value of the premises occupied by such householder, and may in the said by-law provide for any exemptions or deductions, the mode or manner of such assessment, the right of appeal to the council in respect of such assessment, the time within which such appeal shall be made, the manner in which notice of appeal shall be given, the time or times when such assessment shall be made, the time or times of payment, whether by monthly instalments, or otherwise, and the minimum payment which may be made in any one month.

Council may
by by-law
impose tax on
householder

(2) Any such levy or charge shall be collectable by action or distraint and during the period of default in payment the city commissioners may disconnect or discontinue the water, telephone or electricity services to the premises of the person so in default.

How same
may be
collected

(3) For the purposes of this section "householder" shall mean every person in the city over the age of twenty-one years not being the husband or wife of any person assessed under this section or a by-law passed thereunder, who occupies any dwelling house or part thereof, whether as owner or tenant, and shall include any person occupying a room or rooms for residential purposes in any dwelling, apartment house or business block, and the fact that any person is paying a lump sum for both room and board shall not relieve him from the tax hereby imposed. In assessing any such person the assessor may apportion such part of the lump sum as he shall think fit as the rental value of the room occupied by him.

Definition of
householder

9. The council may also by by-law provide that every inhabitant of the city who has lived therein for a period of three months or more and who has not been assessed for real property, business or householder's tax for the current year, shall pay an annual tax of ten dollars, to be collected at any time after the first day of July in each year in the same manner as the rental tax hereinbefore provided; provided always that where the tax rated against such person in respect of such real property, business or householder's tax does not amount to the sum of ten dollars in any one year, such person shall pay as a tax under the provisions of this Act the difference between the taxes paid by him and the sum of ten dollars.

Taxation of
persons not
taxed for
land,
business, etc.

(2) In case of neglect or refusal to pay the same within ten days after demand in writing by the assessor or collector, the same may be recovered by action or by distraint and sale of the goods and chattels of the defaulter, with costs of distraint and sale.

How tax may
be collected

Motor vehicle tax	<p>10. Notwithstanding anything contained in <i>The Edmonton Charter</i> and amendments thereto or in any other Act or Ordinance, the Council of the City of Edmonton is hereby empowered to impose, levy and collect and make all necessary regulations by by-law, for the collection of a tax upon the resident owners of motor vehicles in the City of Edmonton, not exceeding the sum of fifteen dollars per vehicle per year or fraction of a year.</p>
Resident owner defined	<p>(2) The term "resident owner" shall in addition to its ordinary meaning, include any person who maintains a regular place of business in the City of Edmonton and operates or causes to be operated in connection with such business, any motor vehicle within the limits of the City of Edmonton, notwithstanding the fact that the said person, if an individual, may reside outside the limits of the said city, or if a firm, partnership or corporation, has its head office outside the limits of the said city, and any person resident in the City of Edmonton who regularly operates within the City of Edmonton any motor vehicle with the knowledge and consent of the owner of said motor vehicle.</p>
Provincial license conclusive evidence of ownership	<p>(3) The fact that any person is the holder of any registration certificate or owner's license issued under the provisions of <i>The Motor Vehicles Act</i>, shall be conclusive evidence that the said person is the owner, for the purpose of this tax.</p>
When imposed.	<p>(4) The tax referred to in subsection 1 hereof may be imposed during the year 1924 and any succeeding year.</p>
Basis of taxation	<p>(5) The tax in respect of motor vehicles shall be graded upon a basis of weight, horsepower, wheel-base or upon any other principle which the council of the city may from time to time adopt.</p>
Penalties for non-payment	<p>(6) The penalties for the non-payment of any tax levied in accordance with the foregoing provisions may be as provided in section 522 for non-payment of a license, but the said tax may notwithstanding, be recovered by suit in the name of the city, as an ordinary debt from any person liable to pay the same and may also be recovered by distress and sale of any personal property belonging to such persons at any time after the said tax becomes payable, and the said tax shall, moreover, constitute a special lien on the motor vehicle or vehicles in respect of which the tax is levied, which said lien shall have preference over all liens, charges or claims other than those of the Crown and shall not require registration to preserve it.</p>
Who shall collect	<p>(7) The said tax shall be collected by the person or persons appointed by the council for the purpose.</p>
Tax to be in addition to license fees	<p>(8) The said tax may at the option of the council of the city be imposed, levied and collected in addition to any tax or license fee imposed on the owners or operators of motor-trucks or upon persons engaged in the business of motor</p>

livery or upon dealers in automobiles, or persons using vehicles in the conduct of any business for the carrying on of which a license is imposed by the city.

(9) The council may provide for such exemptions from the payment of the said tax as the council may deem expedient. Council may provide exemptions

11. The Council may make by-laws for licensing and fixing the license fee payable by any person within the city owning or keeping in his possession or using for any purpose any horse, mare, mule or jack within the city.

12. Section 16, of Chapter 74 of the Statutes of Alberta, 1921, is hereby amended as follows: Service tax provisions amended

1. By striking out the figures "\$5 and \$100" where they occur in subsection (3) thereof as amended and by substituting therefor the figures "\$1 and \$250" respectively.

2. By inserting immediately after subsection (5) the following subsections:

"(5a) Notwithstanding anything contained in *The Edmonton Charter* or amendments thereto, the council may make the basis of the said tax and may impose, levy and collect the said tax upon the wages or salary likely to be paid to any person during the year in which said tax is made payable, by by-law of the council or upon the estimated income for the year in which the said tax is made so payable or upon the wages or salary paid to any person for the year preceding the year in which the said tax is so payable or upon the income of any person for the year preceding the year in which the said tax is so payable or upon any other basis which to the council may seem proper.

"(5b) For the purposes of the said tax the council may by by-law define the word 'income' and the tax may be made payable upon income so defined.

"(5c) The council may make such allowances for dependent relations, desertion or other particular domestic circumstances, and such allowances for or total or partial offsets against other municipal taxes as to the council may seem advisable."

3. By repealing subsection (2) of section 24 of chapter 90, Statutes of Alberta, 1922.

4. By inserting after subsection 11 the following section:

"The city assessor and all other officers and employees of the city whose duty it shall be to keep a record of the returns to be made for the payment of the said tax shall take an oath of secrecy in a form to be prescribed by by-law before a justice of the peace or commissioner for oaths for the Province of Alberta, and no person employed in the service of the city shall communicate or allow to be communicated to any person not legally entitled thereto, any information obtained in respect to the said returns or allow any such

person to inspect or have access to any such written statement or return furnished under the provisions of this section. Any person violating any of the provisions of this subsection shall, in addition to any other punishment that may be prescribed by law, be liable on summary conviction to a fine not exceeding \$100 and costs."

13. The said Charter is hereby further amended:

By striking out from section 21 as amended by section 1 of chapter 42, Statutes of Alberta, 1920, the words:

"and is at the time of the nomination owner of freehold estate within the city of the value of \$500 over and above charges, liens and encumbrances affecting the same, and has his name on the last revised assessment roll, or who is assessed on the last revised assessment roll in respect of business assessment for \$500 or over, or who has paid during the then current year an income tax on \$500 or over."

14. This Act shall come into force on the day upon which it is assented to.

No. 18.

FOURTH SESSION
FIFTH LEGISLATURE
14 GEORGE V
1924

BILL

An Act to amend the Acts constitut-
ing The Edmonton Charter and to
validate certain Local Improvement
By-laws of the City of Edmonton.

Received and read the

First time.....

Second time.....

Third time.....

MR. J. C. BOWEN.

EDMONTON:
J. W. JEFFERY, KING'S PRINTER
A.D. 1924