

BILL

No. 20 of 1924.

An Act to amend the Acts and Ordinances constituting the Charter of the City of Calgary and to Validate Certain By-laws of the said City of Calgary.

(Assented to , 1924)

WHEREAS the City of Calgary has prayed for certain amendments to Ordinance 33 of 1893 of the North-West Territories and the amendments thereto;

And whereas it is expedient to grant the prayer of the said petition;

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

Ordinance 33 of 1893, North-West Territories, and amendments thereto, is hereby amended as follows:

1.—(1) By amending section 42 (a) thereof by deleting the figures “\$5” and “\$100” where the same occur in subsection 3 of section 42 (a) thereof as amended, and substituting therefor the figures “\$1” and “\$250” respectively.

Service tax may be graduated from \$1 to \$250.

(2) By repealing subsection 5 (a) of the said section 42 (a).

Compulsory offset against other municipal taxes abolished

(3) By adding the following as subsection 5 (a) thereof: “Notwithstanding anything contained in Ordinance 33 of 1893 of the North-West Territories, or any amendment 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 the said tax is made payable by a 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.”

Basis of taxation in discretion of council

(4) By adding the following as subsection 5 (b) thereof: “For the purposes of the said tax, the council may by by-law define the word ‘income’ and the tax may be payable upon income so defined.”

(5) By adding the following as subsection 5 (c) thereof:

"The said tax may be imposed, levied and collected for the year 1924 and for any subsequent year."

Council may provide for allowances, exemptions and offsets against other taxes

(6) By adding the following as subsection 5 (d) thereof:  
"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."

Assessor, deputy assessor and clerks to take oath of secrecy for breach of which penalties are prescribed

(7) By adding the following as subsection 11 (a) thereof:  
"The city assessor, the deputy assessor and all permanent or temporary clerks whose duty it is 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 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 of 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 Ordinance or of any by-law of the City of Calgary. 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 two hundred dollars, to imprisonment for a term not exceeding six months or to both fine and imprisonment."

Clerks in charge of Service tax returns to be in separate office

(8) By adding the following as subsection 11 (b) thereof:  
"The clerks, permanent or temporary, charged with the keeping and examination of the said returns, shall work in a separate office or room or in a portion of a general office partitioned from the rest of the general office."

Penalties prescribed for failure to make returns

(9) By adding the following after the end of subsection 12 thereof:

"And in addition thereto shall be liable to a penalty of ten dollars for each day of default; provided, however, that such penalty shall not in any case exceed three hundred dollars."

Council may impose tax upon owners of motor-vehicles operated within city

**2.—**(1) By adding the following as section 42 (b):  
"Notwithstanding anything contained in Ordinance No. 33 of 1893 of the North-West Territories and amendments thereto or any other Act or Ordinance, the council of the City of Calgary 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 Calgary not exceeding the sum of fifteen dollars per vehicle per annum.

Resident owner is defined

"(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 Calgary and operates or causes to be operated in connection with such business, any motor-vehicle within the limits of the City of Calgary, 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.

“(3) The fact that any person is the holder of any registration certificate or owner’s license issued under the provisions of *The Motor Vehicles Act*, shall be conclusive evidence that the said person is the owner, for the purpose of this tax.

“(4) The tax referred to in subsection 1 hereof may be imposed during the year 1924 and any succeeding year.

“(5) The tax may 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.

Basis of tax to be in discretion of council

“(6) The penalties for the non-payment of any tax levied in accordance with the foregoing provisions, shall be as provided in section 148 of Ordinance 33 of 1893 of the North-West Territories, 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.

Penalties for non-payment of tax prescribed and remedies for collection provided

“(7) The said tax shall be collected by the person or persons appointed by the council for the purpose.

“(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 of motor-trucks or upon persons engaged in the business of motor livery or upon dealers in automobiles.

Tax may at option of council be in addition to certain additional licenses

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

Council may provide for exemptions

**3.—(1)** By adding the following as section 55 (a) thereof:

“The council may by by-law provide that if during the year 1924 any taxes imposed for the said year 1924 remain unpaid after the twentieth day of June, there shall be added thereto an additional percentage charge of not more than five per centum of such taxes remaining unpaid and which are paid on or before the next thirty-first day of July; the said percentage shall be not more than six per centum on all such taxes paid after the said thirty-first day of July and on or before the next thirtieth day of September; the said percentage charge shall be not more than seven per centum on all such taxes paid after the said thirtieth day of September and on or before the next thirtieth day of November; the said percentage charge shall be not more than eight per

Council may impose penalty on taxes for failure to pay promptly

centum on all such taxes paid after the said thirtieth day of November and on or before the next thirty-first day of December.

“(2) The powers referred to in the last preceding subsection may be exercised in any or all years subsequent to the year 1924 and in such subsequent year or years the dates of the several penalties shall be such as the Council of the City may by by-law from year to year determine.

Penalty may  
be imposed in  
conjunction  
with or as  
alternative  
to discount

“(3) The power to impose a penalty as provided for in the last two preceding subsections shall be in addition to the power to allow a discount for prompt payment and may be exercised in conjunction with or as an alternative to the power to allow a discount.

“(4) The penalties authorized by this section shall be in addition to the penalties authorized by section 57 hereof.

Arrears of  
taxes defined

“(5) Wherever the words ‘taxes’ or ‘arrears of taxes’ are used in this Ordinance or in the Tax Recovery Act they shall, unless the context otherwise requires, mean and include all taxes or arrears of taxes in addition to the penalties authorized and determined by this section and in particular, the words ‘taxes or rates’ used in section 57 of this Ordinance, shall mean all taxes or rates in addition to the penalties authorized by subsections 1 and 2 of this section.”

Council may  
make levy for  
subsidy to  
Government-  
inspected  
Hospitals

4. By repealing subsection 4 (a) of section 117 thereof, and substituting therefor the following:

“To levy annually upon all rateable property, real or personal, on the assessment roll, a rate sufficient to pay an allowance to any Government-inspected hospital in the City of Calgary and not in excess of one dollar per day per patient for all indigent residents of the City of Calgary, as the same may be defined by by-law, received as inmates of a ward of any such hospital.”

5. By amending section 158 of the said Ordinance—

Liability for  
non-repair of  
highways  
removed

(1) By deleting from the said section 158 the words “and shall be kept in repair by the corporation” where the same occur in the second and third lines of the said subsection.

(2) By repealing subsections 2 and 3 of the said section 158.

(3) By adding the following as subsection 2 thereof:

“Notwithstanding anything contained in this or any other Act or Ordinance, the City of Calgary shall not be liable nor shall any right of action be maintained against the said city for failure to repair or to keep in repair any public street, road, square, lane, boulevard, sidewalk, bridge or other highway within the limits of or under the control of the said city, nor shall the said city or any of its servants be liable to any penalty provided by law for such failure to repair or to keep in repair.”

(4) The last preceding subsection shall not affect pending cases or any causes of action arising prior to the passing of this Act. Amendment not to affect existing causes of action

6. By amending section 223 thereof by adding thereto the following after the number "1993" where the same occurs in the eleventh line of the said section 223—

"2001, 2096, 2097, 2120, 2125, 2133, 2138, 2145, 2152, 2193." Balances remaining unexpended under certain money by-laws may be irrevocably cancelled

7. By adding the following as section 230 thereof:

"230. (a) The council of the City of Calgary may, without a vote of the ratepayers of the city but subject to the approval of the Board of Public Utility Commissioners, pass a by-law or by-laws authorizing the issue upon the general credit of the City of Calgary, of debentures in an amount sufficient to repay the sum of \$1,000,000 (together with the additional amounts referred to in subsection (b) hereof), which said sum of \$1,000,000 will be the balance due and owing on the first day of July, A.D. 1924, upon certain treasury bills issued by the City of Calgary to Spitzer-Rorick & Company of New York City, U.S.A., on the thirteenth day of June, A.D. 1919, pursuant to the terms of by-law No. 1991 of the City of Calgary. Council may without vote of ratepayers refund a certain treasury-bill loan

"(b) To the said sum of \$1,000,000 may be added a sum or sums sufficient to meet any loss on exchange or loss on the sale of debentures which may arise from the sale of the debentures authorized by this section or upon the payment of the treasury bills referred to in subsection (a) hereof or upon both the sale of the said debentures and the payment of the said treasury bills.

"(c) The said debentures may be issued for a period not exceeding thirty years and may bear interest payable semi-annually not exceeding six per centum per annum.

"(d) The said debentures shall, notwithstanding anything contained in this or any other Act or Ordinance, constitute a valid and binding obligation upon the City of Calgary."

8. By adding thereto the following as section 231 thereof: Council may make monthly charge for certain sanitary services

"(1) The council of the City of Calgary may by by-law impose, levy and collect a monthly charge not exceeding one dollar per month per service, for the service of cleaning privies or cesspits appurtenant to dwelling houses, apartment blocks or other premises unconnected with sewer or water mains or both or either, lying adjacent to or contiguous to any water main or sewer main in the City of Calgary.

"(2) If the whole or any portion of the said monthly charges remain unpaid by the owner or occupant of the said dwelling houses or apartment blocks or other premises, the same shall be added to the amount of the general taxes levied against the property in respect of which the said services have been rendered and shall form part of the taxes Charges unpaid may form part of general taxes against property affected

levied against the said property and may be collected in the manner provided for the collection of general taxes and any charges so unpaid shall constitute a lien against the said property."

Holy Cross  
Hospital  
property to be  
exempt from  
taxation

**9.** By adding the following as section 232 thereof:

"All of Blocks 28, 30, 31 and that portion of 22nd Avenue lying between Blocks 28 and 30 and bounded on the West by the easterly boundary of 2nd Street West and on the East by the Elbow River, all in Plan B-21 Mission, in the City of Calgary, and all improvements now erected or to be erected thereon exclusively for hospital purposes and now used in connection with the Holy Cross Hospital, shall be exempt from general but not special taxes as long as the said blocks and the said improvements are occupied by Les Soeurs de la Charite des Territoires du Nord-Ouest and used exclusively for the purposes of the Holy Cross Hospital."

By-law No.  
2213 is valid-  
ated and  
confirmed

**10.** By adding the following as section 233 thereof:

"By-law No. 2213 intituled 'A by-law of the City of Calgary to provide for extending the time for the repayment of the indebtedness incurred for certain works and undertakings of the city and for readjusting the assessment of certain local improvements,' is hereby validated, and confirmed and declared to be legal, valid and binding upon the City of Calgary 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 actions taken or acts done thereunder in pursuance thereof or in carrying out or performing the terms thereof, are hereby likewise validated and confirmed, notwithstanding the same may have been taken or done before the passing thereof; provided always that this validation and confirmation shall not oust any jurisdiction which the Board of Public Utility Commissioners has respecting the said by-law or the matters therein contained or the right of the council to alter or amend the same or the schedule thereto in pursuance of any order now or hereafter made by the said Board."

By-law No.  
2210 is valid-  
ated and  
confirmed.

**11.** By adding the following as section 234:

"By-law No. 2210 being a by-law of the City of Calgary to consolidate debentures authorized to be issued under certain local improvement by-laws and to provide for the issue of such consolidated debentures to the amount of \$223,963.27 Canadian currency, the proceeds to be used for the purposes mentioned in such by-laws, and also to provide for the assessment and collection of the sums necessary to pay such debentures, and By-laws Nos. 2149, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2073, 2168, 2169, 2170, 2171, 2172, 2074, 2173, 2174, 2175, 2176, 2179, 2180, 2181, 2183, 2184, 2185, 2186, 2187, 2188, 2077, 2078, 2075, 2076, being the certain local improvement by-laws

referred to in the said By-law No. 2210, are hereby declared to be legal, valid and binding on the City of Calgary notwithstanding any informality, irregularities or defects therein either in substance or in form or notwithstanding that the council of the said city may not have had power to pass the said by-laws or any of them or to enact any clause or clauses in any of the said by-laws.

“And it is further declared that each and all of the debentures and coupons issued or to be issued under the said by-laws, are legally valid and binding on the City of Calgary.”

No. 20.

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FOURTH SESSION  
FIFTH LEGISLATURE  
14 GEORGE V  
1924

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**BILL**

An Act to amend the Acts and  
Ordinances constituting the Charter  
of the City of Calgary and to Validate  
Certain By-laws of the said City of  
Calgary.

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Received and read the

First time.....

Second time.....

Third time.....

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MR. WHITE.

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