

BILL

No. 2 of 1926.

An Act to amend The Lethbridge Charter.

(Assented to _____, 1926.)

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

The Lethbridge Charter, being chapter 22 of the Statutes of Alberta, 1913, and amendments thereto, is hereby further amended as follows:

1. Title XXIV, by adding thereto, after paragraph 9 and before paragraph 10, the following paragraphs:

“**9a.** The Council may from time to time make by-laws for the purpose of making an assessment on all places of business and on all offices whether occupied for business or professional purposes, and such assessment shall be either on the rental value of the office or place of business occupied or upon the floor space occupied, and may levy a rate not exceeding twelve per cent on the rental value assessed, and the assessment on floor space may be made at different rates for the different businesses or professions according to the nature and importance thereof, and the Council may by the said by-law make all necessary regulations for making assessment and collecting the taxes as may be necessary.

“**9b.** The rate shall not exceed eight dollars per square foot except in the case of banks, loan companies or other financial institutions, in which case such rate shall not exceed fifteen dollars per square foot.

“**9c.** Wherever it is found by the Assessor that a business is being carried on, either wholly or partially, outside of any building, he shall fix a rate per square foot of the yard space used for such business, and shall as far as he deems practicable classify the various businesses, and he may fix a different rate for each, but such rate shall not exceed four dollars per square foot.

“**9d.** The City of Lethbridge shall have a preferred lien for the taxes or rates hereinabove assessed and provided for, preferred over all creditors except the Crown on the interest of the occupant in any moveable property situated upon any premises assessed either upon the floor space occupied or the rental value of the office or place of business occupied and which moveable property belongs to the party assessed for the said space or place of business so occupied.

“9e. The said rental tax and floor space tax may be recovered by suit in any Court having competent jurisdiction in the name of the City of Lethbridge 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 person at any time after such tax becomes due and payable.

“9f. That Section 2, of chapter 54, of the Statutes of Alberta, 1918, and Section 27, of chapter 91, of the Statutes of Alberta, 1922, and Section 12, of chapter 44, of the Statutes of Alberta, 1924, being amendments to Chapter 22, of the Statutes of Alberta, 1913, are hereby repealed.

“9g. The foregoing provisions of this Act shall be deemed to have been in operation on the first day of January, 1924, and any assessment or levy made on or after that date by virtue of the provisions of the sections repealed by paragraph 8 hereof, are hereby approved, ratified and confirmed and declared to be valid assessments and levies.”

2. By inserting after Title XXXV, the following as Title XXXVa.:

“TITLE XXXVa. SERVICE TAX.

“1. Except as hereinafter provided, every person, male or female of the age of twenty-one years or over, who resides in the City of Lethbridge for at least three months, shall upon the passing of a by-law therefor, pay to the City of Lethbridge each year, as part of the general revenues of the City, a tax for services rendered by the City, herein referred to as ‘the service tax’ or ‘the said tax.’

“2. For the purposes of this section, residence within the City of Lethbridge shall be understood as actual residence therein for the said period of three months, irrespective of whether such person intends to reside in the City permanently or whether or not the said period of residence is wholly or in part only within the year in which the said tax becomes due.

“3. The amount of the annual service tax payable by each person liable therefor shall not be less than the sum of one dollar or more than the sum of two hundred and fifty dollars as provided for in the next subsection.

“4. The Council of the City is hereby empowered to pass a by-law fixing the amount of the service tax payable annually by all persons as above provided, and for the said purpose may adopt any basis of classification the Council may deem advisable, and may differentiate between the amount payable by the different classes of persons as defined in the said by-law.

“5. The Council may by by-law provide for exempting from the said tax any class or classes of persons.

“5a. Notwithstanding anything contained in Chapter 22, of the Statutes of Alberta, 1913, or any amendments thereto, the Council may make the basis of the said tax and may impose, levy and collect the said tax, upon the monthly wages

or salary actually being paid or 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 or bases 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 payable upon income so defined.

"5c. The said tax may be imposed, levied and collected for the year 1926 and for any subsequent year.

"5d. 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.

"6. The service tax for the year 1926 shall become due and payable on the first day of July, 1926, unless the Council by by-law fixes an earlier date for the payment thereof, in which case the service tax shall become due and payable on the date fixed by such by-law.

"7. The service tax shall become due and payable in each year after the year 1926 on the first day of January of each year.

"8. If any person has not resided within the City for three months prior to the date the service tax becomes due and payable in any year, such person shall become liable to pay to the City the said tax for that year so soon as such person shall have been a resident of the City for three months.

"9. The service tax shall be due and payable from each person liable therefor upon and after the date such tax becomes due and payable in any year, or so soon as any person shall have been a resident of the City for three months, without any formal demand for payment thereof.

"10. Every employer, including partnerships and companies, shall upon application therefor to such employer, or to the Manager of the business of such employer, either personally or by letter addressed to the place of business, furnish forthwith to the Tax Collector of the City, or to any person authorized by him to apply therefor, the name and address of each and every person in his or its employ, and the wages or salary paid to such employee, and any other information that may be reasonably required for the purpose of the said tax.

"11. Every person shall furnish forthwith, upon request made by the Tax Collector of the City, or by any other person authorized by him to apply therefor, his or her name, place and period of residence within the City, and shall also inform the Collector or other person whether he or she is of the age of twenty-one years, or over, and the wages or

salary received during the three months preceding the date the said tax became due and payable by such person to the City; and any other information the Council of the City may require from any person, or class of persons, for any of the purposes of the said tax.

"11a. 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 Lethbridge. 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.

"11b. 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.

"12. Every employer, and the manager of the business of such employer, and every person who refuses, or neglects for three days after request made therefor, to furnish the information required to be furnished under either of the two preceding subsections, or who furnishes any false information, shall upon summary conviction thereof be liable to the penalties provided by *The Lethbridge Charter*, 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.

"13. Every employer shall pay to the City of Lethbridge within one month after notice by the Tax Collector of the City the full amount of the service tax payable to the City by any employee of such employer, whether such tax has been previously demanded from such employee or not, and the amount so paid may be deducted by the employer from the wages or salary of the employee.

"14. The service tax may be recovered by suit, in the name of the City as an ordinary debt from any person liable to pay same, and may also be recovered by distress and sale of any personal property belonging to such person at any time after such tax becomes due and payable, provided, however, that before action is commenced or seizure is made, demand in writing for payment of the service tax shall have been delivered to such person or shall have been mailed to the correct address of such person.

“15. In the case of the person primarily liable for the said tax at least three days, and in the case of the employer at least one month shall have elapsed after the delivery or mailing of such demand.

“16. The service tax shall be collectable on behalf of the City by the Tax Collector of the City, or any person duly authorized for such purpose.

“17. The Tax Collector or person duly authorized for such purposes, shall keep a register of the names and addresses of all persons who have paid to the City the service tax in any year, and the names of all such persons shall be added to the Voters' list of the City for the year, by the City Clerk, unless such names already appear on the Voters' list for that year, or unless the Voters' list shall have been completed prior to the payment of the said tax.”

No. 2.

SIXTH SESSION
FIFTH LEGISLATURE
16 GEORGE V
1926

BILL

An Act to amend The Lethbridge
Charter.

Received and read the

First time.....

Second time.....

Third time.....

MR. PEARSON.

EDMONTON:
W. D. MCLEAN, ACTING KING'S PRINTER
A.D. 1926.