

# BILL

No. 27 of 1926.

An Act to amend The School Assessment Act.

(Assented to \_\_\_\_\_, 1926.)

**H**IS 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 School Assessment Act Amendment Act, 1926.*"

**2.** *The School Assessment Act*, being chapter 52 of the Revised Statutes of Alberta, 1922, is amended as to section 7 by adding thereto as subsection (4) the following:

"(4) If any land becomes liable to taxation for the first time after the last day of June in any year, the assessor shall not assess the said land until the next year following."

**3.** Section 11 of the said Act is amended as to subsection (1) thereof by inserting after the words "Subject to the provisions of subsection (2) of section 7 of this Act" the words "Any person who complains of any error or omission, in that his name or the name of any other person has been wrongfully inserted in or omitted from the roll, or."

**4.** Section 25 of the said Act is amended by adding thereto as subsection (3) the following:

"(3) If any land becomes liable to taxation for the first time after the last day of June in any year, the assessor shall not assess the said land until the next year following."

**5.** Section 21*a* is added to the said Act immediately after section 21 as follows:

"**21a.**—(1) Whenever any portion of the taxes on any land in a Dominion Park or a Dominion Forest Reserve, and leased from the Dominion, has been due for two years from the first day of January in the year in which the same was imposed, whether imposed before or after the coming into effect of this Act, the treasurer of the school district shall prepare in duplicate a list of all such lands on which taxes are so due, with the amount of arrears against each lot set opposite the same, and the treasurer shall authenticate each such list by affixing thereto the seal of the corporation and his signature, and one of such lists shall be deposited with the secretary, and the other shall be given to the treasurer with a warrant thereto annexed under the hand of the chairman and the seal of the board, commanding him to levy upon the lease for the arrears due in respect thereof with costs and the said treasurer is hereby authorized to sell the same.

"(2) The list when so made out shall be *prima facie* evidence of the validity of the assessment and imposition of the taxes therein shown.

"(3) Within fifteen days after the date of the warrant a notice shall be sent by the treasurer by registered mail to each person who appears by the said list or by the records of any Land Titles Office to have any interest in the lands mentioned therein, to the effect that the lease of such lands will be put up for auction on a fixed date not less than sixty days after the date of such notice.

"(4) If any person interested in any parcel of land entered upon the list pays the taxes upon such land before the day fixed for the sale and after the said notice has been sent out, he shall in addition to the amount of taxes shown upon the said list, be liable to pay the sum of one dollar for costs in connection with advertising, postage and other charges in connection with the proceedings.

"(5) When such amount is paid, the lease shall be removed from the list of leases to be sold for arrears of taxes.

"(6) The treasurer shall not sell any leases which have not been included in the list furnished him as aforesaid.

"(7) The treasurer shall cause the said list to be published at least four consecutive weeks in at least one newspaper published in the school district, or if there is no newspaper published therein, in the newspaper published nearest to the school district.

"(8) The advertisement shall contain notification that unless the arrears of taxes and costs are sooner repaid, the treasurer will proceed to sell the lease for taxes on the day and at the place mentioned in the advertisement.

"(9) The day of sale shall not be less than sixty days after the last publication of the list.

"(10) If at any time appointed for the sale of leases, no bidders appear, the treasurer may adjourn the sale from time to time; provided always that no adjournment shall be for a period exceeding fifteen days.

"(11) At the place, day and hour appointed for the sale of leases, if the taxes thereon, including costs and charges have not previously been paid, the treasurer shall offer the leases for sale by public auction, and in so doing shall make and declare the amounts stated in the lists, as the taxes due with the charges and costs as the upset price on each respective lot or parcel, as offered for sale, and shall thus sell the same to the highest bidder, or to such person as may be willing to take it at the upset price, there being no higher bidder.

"(12) If the purchaser of any lease fails immediately to pay the treasurer on account of the said purchase, the amount claimed for arrears of taxes and charges, the treasurer shall forthwith again put up the property for sale.

"(13) If any such sale has been effected, the treasurer shall notify the Deputy Minister of the Interior of such sale, and request a transfer of the lease to the purchaser thereof, and shall notify the Land Registration District regarding the disposal of all such leases by such a sale.

“(14) The treasurer shall keep a separate account in a chartered bank at the joint credit of the chairman and treasurer, of all sums paid to him as purchase money on leases sold for arrears of taxes, and in excess of arrears of taxes and charges, and shall enter in the book the amount of the excess payment on each lot sold by him, with the date of sale, and the aggregate amount so received shall form a fund to be called a tax sale fund, and whenever any portion of such fund shall have remained to the credit of the account for two years from the date of sale without any notice of claim or for payment having been served on the treasurer, it shall be the absolute property of the board.

“(15) Any person claiming to have been interested in any lease sold for taxes, and transferred as aforesaid, which shall have realized more than the amount of taxes due and charges, shall be entitled to claim and receive the said surplus or sum or any portion thereof specified in the order hereinafter mentioned; provided that written notice is served upon the treasurer previous to the time limited for forfeiture on producing and leaving with the treasurer within six months of the date of service of such notice of claim, an order signed by a judge, reciting that it has been proved to the satisfaction of the said judge that the claimant at the time of the sale was interested in the said land, and requiring the school board to pay the said surplus money or the portion thereof specified in the order, to the said claimant, and such, or any judge’s order for payment of any part of the said tax sale fund shall be kept by the treasurer and shall be the warrant and authority for making such payment.”

6. The schedule to the said Act is amended by striking out forms C and H and substituting therefor the following:

“FORM C.

“For ratepayers in rural districts or parts of rural districts not situated within a collecting municipal district.

“(Section 11.)

“NOTICE OF APPEAL.

“To.....

“Justice of the Peace,

“.....P.O.

“You are hereby notified that I hereby complain that the following property has been wrongfully assessed, or assessed too high or too low, or against the insertion upon or omission from the roll of the name of.....

“..... (description of property.)

“Dated at.....this.....day of .....19...

“(Signature).....

“Strike out matters which are not subject to complaint.

“(Note—A fee of two dollars must accompany this notice or be delivered to the justice of the peace if the notice is handed to him.)”

“FORM H.

“For ratepayers in village and consolidated districts.

“(Section 35.)

“NOTICE OF APPEAL.

“To.....

“Secretary of.....School District,

“.....P.O.

“You are hereby notified that I hereby complain that the following property has been wrongfully assessed *or* assessed too high *or* too low, *or* against the insertion upon *or* omission from the roll of the name of.....

“..... (*description of property.*)

“Dated at.....this.....day of .....19...

“(Signature) .....

“Strike out matters which are not subject to complaint.”

7. This Act shall come into force on.....

No. 27.

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SIXTH SESSION  
FIFTH LEGISLATURE  
16 GEORGE V  
1926

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**BILL**

An Act to amend The School  
Assessment Act.

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Received and read the

First time.....

Second time.....

Third time.....

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HON. MR. BAKER.

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