

BILL

No. 17 of 1927

An Act respecting Improvement Districts

(Assented to _____, 1927.)

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

SHORT TITLE

1. This Act may be cited as “*The Improvement Districts Act, 1927.*”

INTERPRETATION

2. In this Act unless the context otherwise requires—

- (a) “Assessor” shall mean any person appointed by the Minister to perform the or any of the duties of an assessor prescribed by this Act;
- (b) “Board” shall mean the Assessment Equalization Board;
- (c) “Clerk” shall mean any person in the employ of the Department;
- (d) “Conditional owner” shall mean any person entitled to the possession of land which is exempted generally from taxation by the Province, and shall, but not so as to restrict the generality of the foregoing words, include lessees of minerals or mineral rights from the Dominion of Canada or the Province;
- (e) “Department” shall mean the Department of Municipal Affairs;
- (f) “Deputy Minister” shall mean the Deputy Minister of Municipal Affairs;
- (g) “District” shall mean an improvement district, existing as such at the date of the passing of this Act or constituted under the provisions of this Act;
- (h) “Hamlet” shall mean any area of land subdivided into building lots or as a townsite, a plan of which is registered in a Land Titles Office, or used by some person for trade or business purposes other than farm purposes, and any area declared by an order of the Minister to be a hamlet;
- (i) “Improvement district” shall mean any improvement district heretofore or hereafter formed or constituted;

- (j) "Improvements" and "buildings and improvements" shall mean—
 - (i) all buildings or any part of any buildings and all structures and fixtures erected upon, in, over, under or affixed to the parcel of land assessed;
 - (ii) all increase in the value of the parcel of land assessed which has been caused by the immediate or direct expenditure of either labour or capital upon the parcel;
 - (iii) the part of the cost of any irrigation or drainage project properly attributable to the parcel assessed, whether there has or has not been any immediate or direct expenditure of labour or capital upon the parcel;
- (k) "Land" shall mean lands, tenements and hereditaments and any estate or interest therein, and shall, but not so as to restrict the generality of the foregoing words, include minerals and growing timber;
- (l) "Mineral" shall, but not so as to restrict in any way the ordinary meaning of the word, include coal, natural gas, petroleum, gasolene and all oils of a mineral nature;
- (m) "Minister" shall mean the Minister of Municipal Affairs;
- (n) "Owner" shall mean any person who is registered under *The Land Titles Act* as the owner of a freehold estate in possession of land;
- (o) "Parcel" shall mean—
 - (i) any lot in any area of land, a plan of subdivision of which has been registered in a Land Titles Office;
 - (ii) where there is no such plan of subdivision and subject to paragraph (iii) a quarter section of land according to the system of surveys under *The Dominion Land Surveys Act*, or any smaller area;
 - (iii) all the land included in any one grazing or mineral lease or permit from the Dominion of Canada or the Province, or forming a part of a railway, irrigation or drainage right of way;
 - (iv) any mineral or minerals assessed as a unit and separately from the land, in, on or beneath which it lies or they lie;
- (p) "Person" shall include a corporation, joint stock company and partnership;
- (q) "Purchaser" shall mean any person who has purchased or otherwise acquired land within the district, whether he has purchased or otherwise acquired the land direct from the owner thereof or from another purchaser, and has not become the owner thereof.

ORGANIZATION

3. The Lieutenant Governor may by Order, notice of which shall be published in *The Alberta Gazette*, constitute as an improvement district any portion of the Province not already contained in a city, town, village, municipal district or improvement district; and may designate such improvement district by a distinctive name or number.

4. The Minister may at any time by order, notice of which shall be published in *The Alberta Gazette*—

- (a) direct that any improvement district shall cease to be such; or
- (b) alter the boundaries of any improvement district by way of addition thereto or subtraction therefrom; or
- (c) amalgamate any two or more districts.

IMPLIED PROVISIONS

5.—(1) Where in this Act a date is fixed on or by which a certain thing is to be done or proceedings had or taken, and it appears that such date was fixed having regard to an earlier date on or by which a certain thing is to be done or proceedings had or taken, then notwithstanding anything herein contained, if delay be occasioned or an extension of time allowed, in respect of the earlier date, a like delay or extension of time shall be allowed in respect of the later date.

6.—(1) If anything to be done within a number of days or at a time fixed by or under this Act cannot be or is not so done, the Minister may by order from time to time appoint a further or other time for doing the same, whether the time at or within which the same ought to have been done has or has not arrived or expired, as the case may be.

(2) Anything done at or within the time specified in such order, shall be as valid as if it had been done at or within the time fixed by or under this Act.

7. Where in this Act, a certain day is fixed on which or by which certain things are to be done or proceedings had or taken and the day so fixed is a Sunday or other holiday, such things or proceedings shall be done, had or taken by the next day following the fixed day which is not a Sunday or holiday.

ASSESSMENT AND TAXATION

PROPERTY ASSESSABLE

8.—(1) All land which, or any interest in which is subject or liable to taxation by the Province in any improvement district shall, subject to the following exemptions, be assessed at its fair actual value exclusive, save as is hereinafter otherwise expressly directed, of the value of any buildings and improvements or minerals.

(2) Land within a hamlet shall be assessed at its fair actual value inclusive of two-thirds of the fair actual value of buildings and improvements thereon.

(3) The following lands and the minerals and timber thereon or therein shall be exempt from assessment and taxation:

- (a) Land to the extent of eight acres held by or for the use of the board of trustees of any school district established or formed under *The School Act* or *The School Ordinance*;
- (b) Land held by or for the use of any religious body on which a building chiefly used for divine service or public worship is situated, but to the extent of three acres only, together with such building, but exclusive of any other building situated thereon;
- (c) Land of a company formed under the provisions of *The Cemetery Act*, and also any other land in use as a public cemetery, but in the latter case to the extent of twenty-five acres only;
- (d) Land belonging to any municipality when held for the public use of such municipality;
- (e) Land of any agricultural society organized or formed under *The Agricultural Societies Act*;
- (f) Land attached to and used in connection with and for the purposes of any hospital which receives aid from the Province under the provisions of *The Hospitals Act*;
- (g) Land covered by water which is in the course of being reclaimed under a plan or scheme duly authorized by the Government of Alberta or the Government of Canada, and so long as so covered only.

(4) Land held under a grazing lease or grazing permit from the Government of Canada or of the Province and land let by either of such Governments upon terms which restrict the user thereof to use for grazing purposes, shall not be assessed, but shall be subject to taxation as is hereinafter provided.

(5) The minerals or any mineral in or on any parcel or parcels of land may be assessed as a parcel separate from the parcels containing the surface on, in or beneath which such minerals lie, and, if separately assessed, shall be assessed at their or its fair actual value:

Provided, however, that where any minerals or mineral in or on any parcel of land are not or is not separately assessed, such minerals or mineral shall be deemed to form one parcel with the surface unless the ownership of such minerals or mineral is vested in some person other than the owner of the surface, in which event the surface (together with all minerals, the ownership of which is vested in the owner of the surface and are not separately assessed, if any) shall be deemed to form one parcel of land, and the minerals or mineral separately owned shall form other parcels.

ASSESSMENT

QUINQUENNIAL ASSESSMENT FOR THE PURPOSES OF THE
ASSESSMENT EQUALIZATION BOARD

9.—(1) As soon as may be in the year one thousand nine hundred and thirty and every fifth year thereafter, but not later than the last day of October, the assessor shall assess every assessable parcel of land or minerals and all other assessable property, and shall make a return thereof to the Deputy Minister, who shall cause an assessment roll to be prepared in which there shall be set out, as far as the information permits—

- (a) the name of the owner of every parcel of land or minerals in the improvement district which is liable to assessment;
- (b) the name of the purchaser, if any, entitled to the possession of every such parcel of land or minerals;
- (c) the name of the conditional owner (including therein all lessees or grantees of mineral rights under or from the Dominion of Canada or the Province), of every parcel of land or minerals;
- (d) the post office address, if known, of every such owner, purchaser, or conditional owner;
- (e) a brief description of every such parcel of land, or minerals, and (unless it is subdivided according to a plan registered in a Land Titles Office, or is a full quarter section) the number of acres which it contains;
- (f) the assessed value of every such parcel of land or minerals;
- (g) the assessed value of every such parcel which lies within a hamlet, not including the assessed value of the improvements thereon;
- (h) the assessed value of the improvements upon every such parcel.

(2) Failure to enter any of the particulars hereinbefore directed shall not invalidate the assessment of any parcel or other property nor affect the liability of any person to pay taxes if the correct description and the assessed value of the same appear upon the assessment roll.

10. Every person whose property is assessable shall give the assessor all information necessary to enable him to fulfil his duties under this Act.

11.—(1) When the assessment roll is duly prepared, the Deputy Minister shall cause notices to be mailed forthwith to every person whose name and address appear on the assessment roll, an assessment slip containing the particulars appearing on the roll with respect to such person.

(2) The entry of the date of the mailing of such assessment slip followed by the initials of the clerk whose duty

it is to make such entry shall be *prima facie* evidence of the mailing of such assessment slip upon the date entered, without proof of the appointment or signature of such clerk and the absence of any such date and initials shall be *prima facie* evidence that the address is unknown.

(3) Notwithstanding the previous subsections, no assessment slip need be sent to any purchaser unless, prior to the first day of October, a notice sent by him or by the registered owner has been received by the Department showing the purchaser's interest in the assessed lot or parcel, giving his name and postal address and requesting that notices of assessment and taxation shall be sent to him.

(4) Every assessment slip shall be in form A of the schedule hereto.

(5) No assessment shall be invalidated nor right to exemption from taxation conferred by reason of any error, omission or misdescription in any assessment slip, or by reason of the non-receipt of a slip by any person.

ANNUAL ASSESSMENT FOR THE PURPOSE OF TAXATION

12.—(1) In the year one thousand nine hundred and twenty-seven and every year thereafter, except the year one thousand nine hundred and thirty-one and every fifth year thereafter, but not later than the first day of July, the assessor shall assess all assessable parcels which do not appear upon the assessment roll of the previous year.

(2) In the year one thousand nine hundred and thirty-one and every fifth year thereafter, but not later than the first day of July, the assessor shall assess all assessable parcels, the assessed value of which has not been determined for the year under the provisions of *The Supplementary Revenue Act*.

(3) All parcels of land as distinguished from parcels of minerals assessed under this section, shall be assessed at their fair actual value at the date of the last quinquennial assessment made for the purposes of *The Supplementary Revenue Act*.

13. Upon the completion of the annual assessment, the Deputy Minister shall cause to be prepared an assessment roll in a similar manner to that in which the assessment roll is hereinbefore directed to be prepared in the case of a quinquennial assessment, and there shall be entered thereon all parcels of land, the assessed value of which has been determined under the provisions of *The Supplementary Revenue Act*, at that value, and all other parcels at their assessed value as determined by the assessor, but failure to enter any of the particulars hereinbefore directed shall not invalidate the assessment of any parcel, nor affect the liability of any person to pay taxes if the correct description and the assessed value of the same appears upon the assessment roll.

14.—(1) Immediately after the preparation of the assessment roll, the Deputy Minister shall cause assessment slips to be mailed as hereinbefore directed, with respect to the quinquennial assessment, to every person whose name is entered upon the assessment roll in respect of parcels which do not appear upon the assessment roll of the previous year, or in respect of assessable parcels of land, the assessed value of which had not been determined at the time of the last determination of assessed values under the provisions of *The Supplementary Revenue Act*.

(2) Notwithstanding any other provisions of this Act, no assessment slips need be sent to any purchaser of land unless, prior to the said first day of July, a notice sent by him or by the owner has been received by the Deputy Minister, showing the purchaser's interest in the assessed parcel, giving his name and postal address and requesting that notice of assessment and taxation shall be sent to him.

15. All the provisions hereinbefore contained with respect to the preparation of the quinquennial assessment roll shall apply to the preparation of the annual assessment roll, in so far as the same are applicable, and save as is herein otherwise expressly directed.

16.—(1) If any person thinks that any property has been wrongfully assessed or assessed too high or too low, or that his name or the name of any other person has been wrongfully entered upon or omitted from the roll, he may within forty days from the date of the mailing of the assessment slip, notify the Deputy Minister in writing of the particulars and grounds of his complaint.

(2) Every such complaint shall contain the post office address to which every notice required to be sent to the complainant may be sent.

(3) Every such complaint shall be in form B of the schedule hereto.

17. Every complaint shall be considered by the Minister, or by such other person or persons as may from time to time be appointed thereto by the Lieutenant Governor in Council, who, after considering such complaint and such other statements or facts as may be submitted to him in writing, shall give his decision, and every such decision shall be final and conclusive.

18.—(1) Immediately after a complaint has been decided, the person hearing the complaint shall direct the amendment of the assessment roll, if necessary.

(2) The clerk making the amendment shall make the same in ink of a different colour from that of the original roll, and shall verify it by his initials.

19. The complainant and every person whose name is entered upon the assessment roll in respect of the land affected shall be notified in writing of the decision, either personally or by sending notice by mail to the post office address contained in the complaint.

20. After all complaints have been decided, or where there are no complaints upon the expiry of the time for complaining, the Deputy Minister shall, over his signature, enter at the foot of the last page of the roll, the following certificate, filling in the date of such entry:

"Roll finally completed this.....day of.....19..," and the roll as thus finally completed and certified, shall be the assessment roll for that year, subject to any amendment that may be necessary to bring the roll into conformity with the assessment of the improvement district, made by the Assessment Equalization Board, and any directions of the said Board with respect thereto, and subject to any further amendment as herein provided, and shall be valid and bind all parties concerned, notwithstanding any defect in or omission from the said roll or mistake made in or with regard to such roll or any defect, error or misstatement in any assessment slip or notice or any omission to deliver or to transmit any assessment slip or notice.

21. If at any time before the fifteenth day of October, it is discovered that any property which was assessable prior to the first day of July, has not been assessed, or that the name of any person which should be entered upon the assessment roll, is not so entered, or that there is any error in any of the particulars contained in the roll, the Deputy Minister shall cause the assessor to assess such property and thereafter shall cause such property and the assessment thereof to be entered upon the roll or shall cause the name of any such person to be entered upon the roll or shall cause any such error to be corrected (as the case may be), and every such entry or correction shall be dated and initialled by the clerk making the same.

22. In the event of any such entry upon or correction of the roll without the knowledge or consent of the person or persons affected thereby, an assessment slip as required by section 11 hereof, shall be mailed by registered post to the post office address of such person or persons by the Deputy Minister and every such person or persons shall be given every reasonable opportunity to complain against the said entry or correction, and all complaints so made shall be heard and determined as nearly as may be in the manner hereinbefore provided by this Act.

PROVISIONS APPLICABLE TO BOTH THE QUINQUENNIAL ASSESSMENT AND THE ANNUAL ASSESSMENT

23. The Deputy Minister may at any time correct any gross and palpable error in the roll and any correction so made shall be initialled by the clerk making the same.

24. No name, save as is by this Act expressly directed, shall be erased from the assessment roll, but upon receipt of a notice in writing that any person has become interested in any assessed parcel or any accurately described part thereof as owner, conditional owner or purchaser thereof, the name of such person shall be added to the assessment roll.

25. Where any person was at the time of the assessment taxable in respect of any part of or interest in the property in respect of which his name was entered upon the assessment roll, and there has been no complaint in accordance with the provisions of this Act, then upon the expiration of the time limited for the lodging of complaints, the assessment of the property placed opposite his name shall be deemed incontestably to be the proper, lawful and final assessment of his part of or interest in such property.

26. Where the name of any person taxable in respect of any part of or interest in property taxable under the provisions of this Act, has in any year heretofore or hereafter been entered upon the assessment roll in respect of such property, and notice of such fact has been sent to him, but he has escaped taxation by virtue of the assessment being declared to be invalid or a nullity, then such part or interest may be assessed in any subsequent year, and the name of such person entered upon the roll in respect of such part or interest, and he shall thereupon become liable to pay as taxes in such subsequent year, and in addition to the taxes, if any, for which he is liable in that year the taxes for which he would have been liable in any year in which he has escaped taxation if the said part or interest had been then correctly assessed and he had been taxed.

27.—(1) The said assessment shall be made by the assessor and an assessment slip shall immediately be sent to the person affected thereby, who shall have a right of complaint to the Minister or other person appointed to hear complaints.

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(2) The Minister, or other person appointed to hear complaints shall hear the complaint within one month after the receipt of the notice and he shall either confirm the assessment or, if he thinks such assessment is incorrect, fix a sum as a proper assessment.

28. In the year nineteen hundred and thirty, and every fifth year thereafter, the Department shall, upon the completion of the assessment rolls of all improvement districts, and after the determination of all complaints in reference thereto, prepare a statement showing, in such detail and in such form as the Minister may prescribe, the total assessed value of the land in each improvement district (including minerals), and the total acreage held under grazing lease or grazing permit from the Government of Canada or of the Province.

29. Before the first day of July in each year, the Minister shall with respect to each improvement district, estimate the amount required to be expended within each such district during the current year, and cause to be levied to meet such expenditure, an improvement district tax at the rate of not more than five mills on the dollar of the assessed value of the taxable land and improvements within the improvement district.

30. The Minister shall also cause to be levied upon all lands held under a grazing lease or permit from the Government of Canada or from the Province, or upon all lands let by such Governments on terms which restrict the user thereof to use for grazing purposes, a tax at the rate of three-quarters of a cent per acre.

31. On or before the first day of November in each year, the Deputy Minister shall cause to be entered upon the assessment roll of each improvement district, a statement of all taxes against each parcel assessed upon the said roll, and such statement shall show—

- (a) the amount of improvement district tax upon land exclusive of improvements;
- (b) the amount of improvement district tax upon improvements;
- (c) the amount of the supplementary revenue tax;
- (d) the amount of the wild lands tax;
- (e) the amount of the educational tax;
- (f) the amount of the municipal hospitals tax;
- (g) the amount of the tax to be levied under *The Reclamation Act*;
- (h) the amount of all other taxes or charges to be collected under the provisions of this or any other Act;
- (i) the total taxes due for the current year on each parcel of land;
- (j) the arrears of taxes levied under any authority due on each parcel of land.

32. In the event of the improvement district tax payable on any parcel being less than twenty-five cents, the improvement district tax to be entered on the roll as payable for such purposes shall be twenty-five cents.

33. Every owner, purchaser and conditional owner of assessed land shall, whether his name appears on the assessment roll or not, pay taxes upon the assessed value thereof at the rates, lawfully imposed thereon, irrespective of the amount or nature of his interest in such property:

Provided always, that no sum in excess of the taxes, penalties or costs due in respect of any property shall be exacted from any or all of such persons.

34.—(1) The Deputy Minister shall cause to be mailed to each person whose name appears on the assessment roll and to the address shown therein, notice of the amount of taxes due by such person, in respect of the property for which he is assessed; and the entry of the date of mailing each such notice followed by the initials of the clerk making the same on the roll, shall be *prima facie* evidence of the mailing of the notice on the date entered without proof of the appointment or signature of the clerk, and the absence of any entry of such date and initials shall be *prima facie* evidence that the person's address is unknown.

(2) Every such notice shall show the property assessed, its assessed value, the several rates of taxation for the current year, the several taxes levied for the current year, the arrears of taxes and the total taxes due and shall be in the prescribed form.

(3) Notwithstanding the previous subsections, no taxation notice need be sent to any purchaser unless the notice, hereinbefore provided for, requesting that notices of assessment and taxation should be sent to him, has been duly received by the Deputy Minister.

(4) No taxation notice shall be considered irregular, incomplete, or otherwise invalid, nor shall any exemption from taxation be conferred by reason of any error, omission or misdescription in any taxation notice, or by the reason of the non-receipt of such notice by the person to whom it was addressed.

35. All taxes levied under the provisions of this Act, except as otherwise provided for, shall be deemed to be due on the first day of January in the year in which they are imposed and shall be payable at the office of the Department.

36.—(1) In the event of any taxes remaining unpaid after the fifteenth day of December of the year for which the same are levied, there shall be added thereto, by way of a penalty, a sum equal to five per cent of the amount of taxes unpaid, and in the event of any taxes or penalties or any part thereof remaining unpaid on the first day of July next following there shall be added thereto by way of penalty an additional sum equal to five per cent of the amount of such taxes and penalties at that date remaining unpaid and in like manner there shall be added five per cent of any taxes or penalties remaining unpaid half-yearly upon every following sixteenth day of December and first day of July; and such amount or amounts so added shall form a part of the taxes which are created a special lien upon the land, under the provisions of this Act.

(2) Nothing in this section contained shall be construed to extend the time for payment of the said taxes nor in any way to impair the right of distress or any other remedy provided by this Act for the collection of the said taxes.

37. The Deputy Minister upon receiving any taxes, shall cause to be issued an official receipt therefor upon a form that may from time to time be supplied or approved of by the Minister, and shall cause the number of such receipt to be entered upon the assessment roll opposite the property in respect of which such taxes are paid.

38. The Deputy Minister upon receiving payment of any taxes shall upon the written request of any person who pays only a portion of the taxes due by him cause such person to be credited in the assessment roll as having paid such taxes as such person may select, provided that if arrears of taxes are due by such person on any property, in respect of which payment is made, the taxes received shall first be applied in payment of such arrears.

39. In case any person pays a portion only of the taxes due by him, and such person does not as provided in the next preceding section signify the manner in which such taxes are to be applied, the taxes shall first be applied in payment of any arrears due by such person and the remainder of the taxes so paid, if any, shall be applied in payment of taxes levied for the current year as the Deputy Minister may direct.

COLLECTION OF TAXES

40.—(1) The taxes due in respect of any land, or mineral, with costs, may be recovered with interest as a debt due to the Crown from any person who was the owner, conditional owner or purchaser of the land or the mineral at the time of its assessment or subsequently became the owner, conditional owner, or purchaser of the whole or any part thereof, saving his recourse against any other person and shall be a special lien on the land, or mineral, if not exempt from taxation by the Province in priority to every claim, privilege, lien or encumbrance of every person except the Crown, and the lien and its priority shall not be lost or impaired by any neglect, omission or error.

(2) The production of a copy of so much of the assessment roll as relates to the taxes payable by any person, purporting to be certified as a true copy by the Deputy Minister, shall be *prima facie* evidence of the debt.

(3) For the purpose of this section all taxes shall be deemed to be due on the day on which the tax notice respecting the same was mailed as shown by the assessment roll, and where the address of any owner, conditional owner or purchaser is unknown, a tax notice shall be deemed to have been mailed upon the date upon which a tax notice was first mailed to any owner, conditional owner or purchaser.

41. Where taxes are due in respect of any land occupied by a tenant, the Deputy Minister may give such tenant notice in writing requiring him to pay to him the rent of the

premises as it becomes due from time to time to the amount of the taxes due and unpaid and costs; and the Deputy Minister shall have the same authority as the landlord of the premises would have to collect such rent by distress or otherwise to the amount of such unpaid taxes and costs; but nothing in this section contained shall prevent or impair any other remedy for the recovery of the taxes or any portion thereof from such tenant or from any other person liable therefor.

42. Any tenant or purchaser may deduct from his rent or moneys payable under his contract of purchase, any taxes paid by him, which as between him and his landlord or vendor (as the case may be) the latter ought to pay.

43.—(1) In case taxes which are a lien upon the land remain unpaid for one month after the mailing of the tax notice hereinbefore provided for, the Deputy Minister or his agent may levy the same with costs by distress as a landlord may recover rent in arrears upon—

- (a) the goods or chattels wherever found within the Province belonging to any owner, purchaser or conditional owner of the land (each of whom is hereinafter referred to as “a taxable person”) or belonging to any occupier of the land; or
- (b) the interest of any taxable person or any occupier in any goods or chattels found on the land, including his interest in any goods or chattels to the possession of which he is entitled under a contract for purchase or any contract by which he may become the owner thereof upon the performance of any conditions; or
- (c) any goods or chattels on the land where the title to such goods or chattels is claimed in any of the ways following:
 - (i) by virtue of an execution against a taxable person, or an occupier;
 - (ii) by purchase, gift, transfer or assignment from a taxable person or occupier, whether absolute or in trust, or by way of mortgage or otherwise;
 - (iii) by the wife, husband, daughter, son, daughter-in-law, or son-in-law of a taxable person or occupier, or by any relative of his in case such relative lives on the land as a member of the family;
 - (iv) by virtue of any assignment or transfer made for the purpose of defeating distress.

(2) Notwithstanding anything hereinbefore contained, no distress shall be made upon the goods or chattels of an occupier for any taxes which are a lien upon land if they were not first placed upon the tax roll during the period of his tenancy or occupancy of the land assessed.

(3) The onus of proof that any goods or chattels found upon land are not the property of a taxable person or occupier shall lie upon the person asserting the same.

(4) When taxes which are not a lien on land remain unpaid in the case of a resident of the improvement district for fourteen days, or in the case of a non-resident for one month after the mailing of the tax notice, the Deputy Minister or his agent may levy the same with costs by distress either—

- (a) upon the goods or chattels of the person taxed wherever found within the Province; or
- (b) upon the interest of the person taxed in any goods to the possession of which he is entitled under a contract for purchase or a contract by which he may or is to become the owner thereof upon the performance of any condition; or
- (c) upon the goods and chattels in the possession of the person taxed, where title to the same is claimed—
 - (i) by virtue of execution against the person taxed;
 - (ii) by purchase, gift, transfer or assignment from the person taxed, whether absolute or in trust or by way of mortgage or otherwise; or
 - (iii) by the wife, husband, daughter, son, daughter-in-law, or son-in-law of the person taxed or by any other relative of his in case such relative lives with the person taxed or assists him in his business;
- (d) and also upon the goods and chattels or interest therein, as the case may be, falling within any of the classes mentioned in the foregoing clauses of this section, of any person who occupies the premises in respect of which the business tax was levied, as purchaser of the business theretofore carried on therein by the person taxed.

44. Goods in the hands of a receiver for the general benefit of creditors or in the hands of a liquidator under a winding-up order shall be liable only for the taxes of the assignor or of the company which is being wound up and for the taxes charged upon the premises in which the said goods were at the time of the assignment or winding-up order, or thereafter charged upon the premises while the receiver or liquidator occupies the premises or while the goods remain thereon.

45. If at any time after the mailing of the tax notice and before the expiration of the time allowed before levy by distress can be made, the Minister or his agent has reason to believe that any person in whose hands are goods or chattels subject to distress is about to move the goods or chattels out of the improvement district, and if he make affidavit to that effect before any justice of the peace, the justice may

issue a warrant authorizing the person named therein to levy for the taxes, costs and expenses in the manner provided by this Act, although the time for payment thereof may not have expired.

46. The costs chargeable in respect of any distress and levy shall be those payable to bailiffs under *The Distress Act*.

47. Where personal property liable to seizure for taxes as hereinbefore provided is under seizure or attachment or has been seized by the sheriff or by a bailiff of any court or is claimed by or in possession of any assignee for the benefit of creditors or liquidator or of any trustee or authorized trustee in bankruptcy or where such property has been converted into cash and is undistributed, it shall be sufficient for the Deputy Minister to, and he shall, give to the sheriff, bailiff, assignee or liquidator or trustee or authorized trustee in bankruptcy, notice of the amount due for taxes, and in such case the sheriff, bailiff, assignee, or liquidator or trustee or authorized trustee in bankruptcy shall pay the amount of the same to the Deputy Minister in preference and priority to any other and all other fees, charges, liens or claims whatsoever.

48. The Deputy Minister or his agent shall by advertisement posted up in at least three public places in the improvement district near to the distrained property, give at least five days' public notice of the time and place of sale and of the name of the person whose property is to be sold and at the time named in the notice the agent shall sell at public auction the goods or chattels distrained or so much thereof as may be necessary:

Provided that the Deputy Minister may have any grain seized under this Act hauled to the nearest elevator or to any other convenient and suitable place of storage and may dispose of the grain at the current market price.

49. If the property distrained has been sold for more than the amount of the taxes and costs and if no claim to the surplus is made by any other person on the ground that the property sold belonged to him or that he was entitled by lien or other right to the surplus, the said surplus shall be returned to the person in whose possession the property was when the distress was made.

50. If the claim is made by the person for whose taxes the property was distrained and the claim is admitted the surplus shall be paid to the claimant.

51. If the claim is contested the surplus shall be retained by the Department until the respective rights of the parties have been determined by action or otherwise.

52. The Minister may by order remit taxes due from an insane person.

53.—(1) The improvement district taxes of each district shall be deposited in a chartered bank to the credit of a fund in the name of the Minister of Public Works; and the taxes collected in each improvement district shall be expended under his direction in making—

- (a) such improvements as may from time to time be required in the district on roads leading directly to or from, and in the interest of, the district;
- (b) in discharging sums due under the provisions of *The Mental Defectives Act*;
- (c) in discharging sums due under *The Workmen's Compensation Act*;
- (d) in discharging sums due under *The Agricultural Pests Act*;
- (e) in discharging sums due under *The Noxious Weeds Act*.

(2) The expenses incident to the assessment and collection of taxes, and any other necessary expenses in connection with the administration of affairs in each district shall be a first charge on the funds derived from the improvement taxes of such district.

(3) The details of the expenditure in any district shall be published in the public accounts annually submitted to the Legislative Assembly.

INDIGENTS

54.—(1) The Minister shall, subject to the following subsections of this section, make provision for the maintenance or partial maintenance of the indigent residents of every improvement district and for their care and treatment when sick.

(2) The Minister may in cases of sudden and urgent necessity make similar provision for indigent and indigent sick persons who are temporarily within an improvement district but are not resident therein.

(3) For the purposes of this Act—

- (a) "Hospital" shall mean a hospital approved by the Minister of Health under the provisions of *The Hospitals Act*;
- (b) "Indigent person" shall mean a person who is actually destitute of means from his own resources of obtaining food, clothing, shelter and medical attendance necessary for his immediate wants;
- (c) "Resident" shall mean any person who has had his home in the improvement district for at least three successive months during the six months immedi-

ately prior to the date of his receiving assistance from the Minister, and is not a resident of any town, village, municipal district or other improvement district, or of some place outside the Province.

(4) All such provisions for the relief of indigent persons shall be made by means of a written order.

(5) Such written order may be dispensed with in respect of medical advice, attendance or medicines given by a medical practitioner to a sick person at a first visit, if the practitioner certifies that the case was, or that he was informed that the case was, one of sudden and urgent necessity.

(6) When, under the provisions of this section, the Minister assists any indigent person or causes to be treated any indigent sick person otherwise than in a hospital, who is not a resident of an improvement district, then the city, town, village or municipal district of which the said person is a resident at the time of such assistance or treatment shall upon demand repay the actual expenses incurred by the Minister.

(7) The liability of the Minister for the hospital treatment of indigent sick persons shall be governed by the provisions of The Hospitals Act.

55.—(1) The amount or the value of any assistance given under the provisions of this Act shall constitute a debt due 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, and may be recovered by the Minister from him by action or by distraint upon any of his goods found within the Province, or if deemed advisable it may be added to the taxes levied by the Minister against any land of which the said person is the owner, and shall be collected and enforced as part of such taxes.

(2) The Minister shall have a charge upon the lands owned by any such person and situate within the Province for the expenses incurred under this Act and may lodge a caveat for the protection of such charge in the proper Land Titles Office.

56. Whenever the Minister supplies any aid to sick persons or indigents under the provisions of this Act, or pays any account to the authorities of any hospital or otherwise, the Minister of Public Works shall defray the cost thereof out of the district fund of the improvement district concerned.

MISCELLANEOUS

57. All accounts and contracts for work in improvement districts shall be in duplicate, and shall be audited by the Provincial Auditor and properly certified by him before being paid.

58. The Minister may make such orders as he may think fit for the adjustment of assets of improvement districts affected by any action under this Act.

59. The Lieutenant Governor in council may from time to time make such regulations not inconsistent with this Act as he deems necessary for the proper carrying out of the purposes thereof.

60. The Improvement District Act, being chapter 113 of the Revised Statutes of Alberta, 1922, is hereby repealed.

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

SCHEDULE
FORM A
(Section 11)
ASSESSMENT SLIP ..

Improvement District Number.....
M.....
.....
.....

Take Note—That the property undermentioned has been assessed as herein set out and you or your agent may lodge a complaint against same within forty days from the date of the mailing hereof, which will be duly considered and decided by the Minister.

No. on Roll	Nature of Interest	Description of Property	Assessed Values		TOTAL
			Land	Buildings and Improvements	

Dated at.....this.....day of.....19...
.....
Deputy Minister of Municipal Affairs.

FORM B
(Section 16)
COMPLAINT

To the Deputy Minister of Municipal Affairs,
Improvement District No.....

Sir—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 this.....day of.....19...

A.B.,
Complainant.
(Post Office Address.)

*Strike out matters which are not subject of complaint.

No. 17.

FIRST SESSION
SIXTH LEGISLATURE
17 GEORGE V
1927

BILL
An Act respecting Improvement
Districts

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. REID.

EDMONTON:
W. D. MCLEAN, ACTING KING'S PRINTER
A.D. 1927