

# BILL

No. 6 of 1928.

An Act to amend the Acts and Ordinances constituting the Charter of the City of Calgary.

(Assented to \_\_\_\_\_, 1928.)

**W**HEREAS the City of Calgary has prayed for certain amendments to Ordinance 33 of 1893 of the North-West Territories and 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. By adding the following as section 275 thereto:

**"275.** Where the City of Calgary has established, or hereafter establishes, a pension scheme in respect of all or any of its departments, any moneys payable from any such pension fund to any employee or to his estate, whether by way of annuity, death benefit or otherwise, shall not be subject to garnishment or attachment or seizure or any legal process whatsoever, except in respect of a charge of failure to account for public moneys or for any debt due to the City of Calgary and all moneys so payable under the said pension scheme shall be unassignable."

Moneys payable under civic pension scheme to be generally unattachable and unassignable

2. By adding the following as section 276 thereto:

**"276.** Block 'A' according to a plan of part of the City of Calgary, of record in the Land Titles Office for the South Alberta Land Registration District as Plan '3661-AG-Calgary,' owned by the Salvation Army, on which there is presently erected a hospital known as 'Grace Hospital,' shall be and is hereby declared to be exempt from all general taxes chargeable by the City of Calgary, as long as the said property is owned by the said Salvation Army and used for hospital purposes, provided that the said exemption shall not apply to special taxes."

Salvation Army hospital to be exempt from general taxes

3. By adding the following as section 277 thereto:

Any person, firm or corporation selling and distributing gas within the City of Calgary shall pay by way of annual taxes 5% of the annual gross revenue derived from the sale of gas

"277. Any person, firm or corporation engaged in the sale and distribution of natural gas within the City of Calgary, whether pursuant to any franchise granted by the ratepayers of the City or by sufferance or under any order of the Board of Public Utility Commissioners or otherwise howsoever, shall pay to the City of Calgary by way of annual taxes from year to year, a sum equal to five per cent of the annual gross revenue derived by the said person, firm or corporation so engaged, from the sale and distribution of natural gas within the City of Calgary.

- "(a) The tax payable in any year shall be based on the gross revenue for the year next preceding and shall be payable on the date fixed for the payment of business tax and shall be subject to the same penalties and discounts as are applicable to the business tax.
- "(b) The said tax shall be payable in the year 1928 by the Canadian Western Natural Gas, Light, Heat & Power Co., Ltd., and shall for the year 1928 be five per cent of the gross revenue of the said company derived from the sale of natural gas in the City of Calgary in the year 1927. Thereafter the said company shall continue to be liable to the payment of the said tax as long as it is engaged in the sale and distribution of natural gas within the City of Calgary.
- "(c) The said tax shall be in addition to any general taxes or special taxes in respect of any lands and improvements owned or occupied by any person, firm or corporation so engaged in the sale and distribution of natural gas.
- "(d) The payment of the said tax shall not confer upon the payer any special franchise rights nor any right to use the City's streets for the sale and distribution of gas."

4. By adding the following as section 278 thereto:

Council may provide annually for capital expenditures of not more than fifty thousand dollars in respect of its various utility departments

"278. (a) The Council of the City of Calgary is hereby empowered without a vote of the ratepayers, but subject to the approval of the Board of Public Utility Commissioners, to borrow such sums as may be necessary to improve and rehabilitate the works and services of or to provide additional equipment for the Electric Light & Power Dept., the Street Railway Dept., and the Waterworks Dept. of the City of Calgary:

"Provided that no sum in excess of fifty thousand dollars shall be borrowed in any one year in respect of the improvement, rehabilitation and equipment of any one of the said departments:

"And provided further that extension of water-mains or street railway tracks shall not be deemed improvements within the meaning of this section.

- "(b) The power to borrow shall include the power to issue debentures which when issued shall constitute a valid and binding obligation upon the City of Calgary and the ratepayers thereof."

5. By adding the following as section 279 thereto :

“279. (a) The Council of the City of Calgary shall be deemed to have had and to have pursuant to By-law No. 2119 as amended and By-law No. 2113, the power to issue without a vote of the ratepayers and without any further approval of the Board of Public Utility Commissioners, debentures in the amounts and years hereinafter specified, that is to say :

1926	\$ 15,238.68
1927	39,145.15
1928	71,782.68
1929	11,133.76
1930	91,665.84
1931	70,058.20
1932	379,080.14
1933	740,479.95
1934	53,792.27
1935	464,715.18
1936	40,582.73
1937	96,353.60
1938	40,484.05
1940	62,251.78
1941	151,912.89
1942	496,171.62
1943	284,023.26
1945	330,353.23
1951	178,685.45
1971	56,924.68

“(b) Such debentures when issued shall be valid and binding upon the City of Calgary and upon the ratepayers thereof, and shall not be liable to be questioned in any Court on any ground whatsoever.”

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

## Alternate Section—

3. By adding the following as Section 277 thereto:

Any person,  
firm or  
corporation  
engaged in  
the sale and  
distribution  
of natural  
gas within  
the City shall  
pay taxes on  
the valuation  
of the plant  
and apparatus  
as the same  
may be fixed  
from time to  
time by the  
Board of  
Public Utility  
Commissioners

**"277.** Any person, firm or corporation engaged in the sale and distribution of natural gas within the City of Calgary, whether pursuant to any franchise granted by tax ratepayers of the City of Calgary or by sufferance or under any order of the Board of Public Utility Commissioners or otherwise howsoever, shall be subject to assessment and taxation and shall be assessed on the valuation of the plant and apparatus used in the sale and distribution of natural gas within the city as fixed by the Board of Public Utility Commissioners in any order they may issue from time to time governing the price of gas.

"(a) In case no order is issued by the Board in each year there shall be added to such valuation the actual cost of extensions to the said plant and apparatus that may be made from time to time since the last preceding order of the Board.

"(b) The person, firm or corporation so engaged shall pay annual taxes at the current mill rate on a valuation so fixed.

The said tax  
shall be paid  
for the year  
1928

"(c) A tax on the said basis shall be paid by the Canadian Western Natural Gas, Light, Heat & Power Co., Ltd., for the year 1928 on a valuation of one million two hundred and fifty thousand dollars and thereafter from year to year on an assessment determined in accordance with the foregoing sections.

"(d) The said tax shall be in addition to any general taxes or special taxes payable in respect of any lands and improvements owned or occupied by any person, firm or corporation so engaged in the sale and distribution of natural gas.

"(e) The payment of the said tax shall not confer upon the payer any special franchise rights nor any right to use the city's streets for the sale and distribution of gas."

No. 6. .

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SECOND SESSION  
SIXTH LEGISLATURE  
18 GEORGE V  
1928

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**B I L L**

An Act to amend the Acts and Ordinances constituting the Charter of the City of Calgary.

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Received and read the

First time.....

Second time.....

Third time.....

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MR. WEBSTER.

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EDMONTON:  
W. D. McLEAN, ACTING KING'S PRINTER  
A.D. 1928