

BILL

No. 70 of 1931.

An Act to provide for the Consolidation of Certain
Local Taxes

(Assented to , 1931)

HIS 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 Local Tax Arrears Consolidation Act*."

2. In this Act, unless the context requires a contrary meaning—

- (a) "Council of a municipality" includes the trustees of a school district,
- (b) "Minister" means the Minister of Municipal Affairs;
- (c) "Municipality" means any municipal district and any improvement district, and includes a school district which levies and collects school taxes.

3. The council of a municipality may, with the consent of the Minister, not later than the first day of August, 1931, pass a by-law providing for the making of an agreement, not later than the first day of December, 1931, with the owner of any land used for farm purposes, for the consolidation of any taxes payable to the municipality in respect of such land which were in arrear on the first day of January, 1930, and remain unpaid, and for the payment of the arrears of taxes so consolidated in not more than five equal consecutive instalments, together with interest at such rate as may be fixed by the by-law, the first of such payments to be made not later than the fifteenth day of December in the year 1931, and every subsequent payment to be made on or before the same date in the subsequent years except in cases where, in the circumstances of the particular case, the council, by resolution, decides that the consolidated taxes shall be payable by four equal annual consecutive payments payable not later than the date aforesaid, the first of such payments to be made in the year 1932

4. In any municipality which has passed a by-law pursuant to this Act, the amount of each annual instalment of arrears of taxes which have been consolidated, together with interest, shall be added to form part of, and be levied as the amount of, the current taxes

5. Immediately upon an agreement being entered into for the consolidation of any arrears of taxes pursuant to this Act, all the proceedings and remedies provided by *The Tax Recovery Act, 1929*, for the recovery of the arrears of taxes consolidated pursuant to this Act, shall be suspended.

6. In case the council of a municipality passing a by-law pursuant to this Act is a reporting authority as that term is defined in *The Tax Recovery Act, 1929*, such council shall, immediately upon an agreement being entered into for the consolidation of tax arrears, cause notice thereof in writing to be given to the treasurer of each municipality to which it is by section 3 of *The Tax Recovery Act, 1929*, required to report.

7. In case any default is made in the due payment of the current taxes whilst any part of the taxes consolidated pursuant to this Act remain unpaid, the whole of the amount so consolidated and unpaid shall forthwith become due and payable and all the remedies provided by *The Tax Recovery Act, 1929*, shall thereupon be revived and be applicable thereto as if the same had never been consolidated.

8.—(1) In case the council of a municipality has borrowed on the security of any taxes consolidated pursuant to this Act, the council may pass a by-law providing for the issuing of debentures to the amount of such borrowings and for the purpose of repaying the same, such debentures to be for a term of not more than five years.

(2) The power to issue debentures under this section shall be in addition to all other powers for that purpose of the council of a municipality and shall not affect those powers as to the amount it is authorized to borrow or otherwise.

(3) For the purpose of borrowing on the security of current taxes, no account shall be taken of any amount included therein as instalments of taxes consolidated pursuant to this Act.

(4) Notwithstanding the provisions of any other Act to the contrary, it shall not be necessary to submit any by-law made pursuant to this Act to a vote of ratepayers, nor to obtain the approval of the Board of Public Utility Commissioners to any such by-law or to the issue of any debentures pursuant thereto.

9.—(1) In any improvement district the Minister may, not later than the first day of December, 1931, enter into an agreement with the owner of any land used for farming purposes for the consolidation of any taxes payable to him in respect of such land which were in arrear on the first day of January, 1930, and remain unpaid, and for the payment of the arrears of taxes so consolidated in not more than five equal consecutive instalments together with interest at such rate as may be fixed by the by-law, the first of such pay-

ments to be made not later than the fifteenth day of December in the year 1931, and every subsequent payment to be made on or before the same date in the subsequent years, except in cases where, in the circumstances of the particular case, the Minister decides that the consolidated taxes shall be payable by four equal annual consecutive payments payable not later than the date aforesaid, the first of such payments to be made in the year 1932.

(2) The provisions of sections 4, 5 and 7 of this Act shall apply to any taxes consolidated pursuant to this section.

10.—(1) Upon the completion of any agreement pursuant to this Act, the council or the Minister, as the case may be, shall notify the Registrar of Land Titles of the district within which any land affected thereby is situated.

(2) Upon receipt of such notification, the registrar shall place a memorandum on the certificate or certificates of title to the lands mentioned therein, and such memorandum shall be in the following form:

"By virtue of a tax consolidation agreement dated the . . . day of, 1931, the interest of in these lands is protected by the provisions of *The Local Tax Arrears Consolidation Act*."

(3) Upon the termination of the agreement by payment of all sums payable thereunder or pursuant to section 7 of this Act, the council or the Minister, as the case may be, shall notify the Registrar thereof, who shall thereupon cancel the said memorandum.

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

FIRST SESSION
SEVENTH LEGISLATURE
21 GEORGE V
1931

B I L L

An Act to provide for the Consolidation
of Certain Local Taxes.

Received and read the

First time..

Second time

Third time..

HON MR RED

EDMONTON
W. D. McLEAN, Printer
A. D. 1931