

Bill No. 45 of 1933.

A BILL TO AMEND THE IMPROVEMENT DISTRICTS
ACT, 1927.

NOTE.

Section 2 of this Bill limits the amount of land exempt from taxation by reason of its being used for hospital purposes to twenty-five acres.

Section 3 of the Bill makes an amendment necessitated by the change from a quinquennial to a triennial assessment.

Section 4 of the Bill provides for a discount of five per centum on the payment of current taxes if paid before the fifteenth day of December of the year they are levied; payment without discount if paid after the fifteenth day of December and before the first day of July next thereafter, and a penalty of four per centum added half yearly on the first day of July and the fifteenth day of December in each year if the taxes are not paid on or before the thirtieth day of June of the year following the year in which the taxes are levied.

R. ANDREW SMITH,
Legislative Counsel.

(This note does not form any part of the Bill and is offered merely as a partial explanation of some of its provisions.)

BILL

No. 45 of 1933.

An Act to amend The Improvement Districts Act, 1927.

(Assented to _____, 1933.)

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 Improvement Districts Act, 1927, Amendment Act, 1933.*"

2. *The Improvement Districts Act, 1927*, being chapter 53 of the Statutes of Alberta, 1927, is hereby amended as to section 8 thereof by striking out paragraph (f) of subsection (3) thereof and by substituting therefor the following:

"(f) Land to the extent of twenty-five acres 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.*"

3. The said Act is further amended as to section 28 thereof by striking out the words "in the year nineteen hundred and thirty, and every fifth year thereafter," where the same occur therein, and by substituting therefor the words "in the year nineteen hundred and thirty-two, and every third year thereafter."

4. The said Act is further amended as to section 36 thereof by striking out the same and by substituting therefor the following:

"**36.**—(1) There shall be allowed by way of discount five per centum upon all payments made on or before the fifteenth day of December on account of taxes which became due and payable in the year in which the payment is made.

"(2) If any taxes remain unpaid after the fifteenth day of December of the year in which the same became due and payable, the same shall be payable without discount at any time after the last mentioned date and before the first day of July next thereafter ensuing.

"(3) If after the thirtieth day of June in any year any taxes which became due and payable in the preceding year remain unpaid, there shall be added thereto by way of a penalty four per centum on the first day of July, and four per centum on the fifteenth day of December in that year and in each succeeding year so long as the taxes remain

unpaid, and every amount so added shall form a part of the taxes which are created a special lien upon the land under the provisions of this Act.

“(4) 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.”

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

No. 45.

THIRD SESSION
SEVENTH LEGISLATURE
23 GEORGE V
1933

B I L L

An Act to amend The Improvement
Districts Act, 1927.

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. REID

EDMONTON:
W. D. McLEAN, KING'S PRINTER
1933