

Bill No. 57 of 1933.

A BILL TO AMEND THE TAX RECOVERY ACT, 1929.

NOTE.

Section 2 of this Bill requires a reporting authority to report all taxes in arrear at the time of making the report, and requires the report to be made not later than the twentieth day of July in the year 1933, and thereafter not later than the twentieth day of January.

Section 3 of the Bill empowers the Minister to extend the time for the sale by auction of lands acquired by a municipality for taxes.

Section 4 of the Bill empowers the Minister to extend the period of adjournment of auction sales.

Section 5 of the Bill amends the existing provisions of the Bill as to the sale of parcels which have been offered for sale by auction and have not been sold, and provides that parcels in a municipal district or improvement district exceeding two acres in extent may be sold with the approval of the Minister, but that all other parcels may be sold by the council or by the Minister at such price and upon such terms and conditions as may be prescribed by the council or the Minister respectively.

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. 57 of 1933.

An Act to amend The Tax Recovery Act, 1929.

(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 Tax Recovery Act, 1929, Amendment Act, 1933.*"

2. *The Tax Recovery Act, 1929*, being chapter 39 of the Statutes of Alberta, 1929, is hereby amended as to section 3 thereof by striking out subsection (1) thereof and by substituting therefor the following:

"(1) Not later than the twentieth day of July in the year 1933, and not later than the twentieth day of January in every year thereafter every reporting authority collecting a tax imposed upon a parcel shall forward to the treasurer of each municipality within whose area such parcel is situated a report as to any parcel in respect of which taxes are then in arrear, setting out the amount of all the taxes then in arrear, together with the names and addresses, if known, of the persons by whom the arrears are payable."

3. The said Act is further amended as to section 9 thereof by striking out the same and by substituting therefor the following:

"9.—(1) Every parcel with respect to which there is a subsisting tax recovery notification shall be offered for sale by public auction.

"(2) The Minister may by order from time to time prescribe either in respect of all municipalities or in respect of any one class of municipalities or in respect of any municipality specified in any order a date before which no such parcel as aforesaid shall be offered for sale.

"(3) In the absence of any order by the Minister made pursuant to the immediately preceding subsection no such parcel shall be offered for sale until after the expiry of one year from the first day of April of the year in which the notification was made, and such public auction shall be held upon a date to be fixed by the municipality or the Minister, as the case may be.

"(4) In this Act the expression 'the date of the sale' or any similar expression shall invariably mean the date so fixed without reference to any adjournment."

4. The said Act is further amended as to section 14 thereof by adding at the end thereof the words "unless the Minister by order gives directions as to adjournment in which case the treasurer shall adjourn the auction to such time or times as the Minister may from time to time direct."

5. The said Act is further amended as to section 18 thereof by striking out subsections (1) and (2) thereof, and by substituting therefor the following:

"(1) Any parcel which exceeds two acres in extent, which is not sold at the first public auction held by a municipal district, or by the Minister in the case of an improvement district, after a tax recovery notification has been placed upon the certificate of title thereto, may be sold after the Minister has given his consent to such sale and approved of the conditions of sale, and any other parcel which is not so sold may be sold by the municipal district or the Minister, as the case may be, at such price and upon such terms and conditions as the council of the municipal district or the Minister, as the case may be, deems proper.

"(2) Any parcel which is not sold at the first public auction held by a city, town or village after a tax recovery notification has been placed upon the certificate of title thereto, may be sold at such price, in such manner and upon such conditions as the council of the city, town or village may by resolution prescribe."

6. This Act shall come into force on the day upon which it is assented to, and upon it so coming into force, section 4 of this Act shall be deemed to have been in force at all times from and after the first day of April, 1932.

THIRD SESSION
SEVENTH LEGISLATURE
23 GEORGE V
1933

B I L L

An Act to amend The Tax Recovery
Act, 1929.

Received and read the

First time.....

Second time

Third time

HON. MR. REID

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