

Bill No. 51 of 1934.

A BILL TO AMEND THE MUNICIPAL DISTRICT ACT.

NOTE.

Section 2 of this Bill makes it clear that the expenses incurred by a municipality in respect of the indigent sick can not be added to the taxes: such expenses may be recovered by distress in the same manner as taxes and the municipality may obtain by caveat a charge upon the indigent's land which takes priority from the date of the filing of the caveat.

Section 3 provides that the by-law mentioned in section 157 of the Act requires for its validity a mere majority of the voters who vote upon it.

The effect of the amendment made by section 4 of the Bill is to remove the restriction that a person whose right to vote is by virtue of relationship to an elector must reside upon the elector's land.

Section 5 of the Bill specifies the electoral division in which a person shall vote who is entitled so to do by relationship to an elector.

Section 6 of the Bill clarifies section 286*a* of the Act for the purpose of excluding from its operation land forming a part of town-sites owned by railway companies.

Section 7 provides for the assessment of improvements owned by some person other than the owner of the land upon which they are separately from that land.

Section 8 provides for the sending to the Minister of Lands and Mines of a copy of the assessment slip of Provincial lands held under any lease or permit from the Province and cultivated under the terms thereof.

Sections 9, 10 and 11 make minor amendments in detail relating to complaints and appeals from assessments.

Section 12 extends indefinitely the time within which the Alberta Assessment Commission must determine an appeal.

Section 13 provides for the sending to the Minister of Lands and Mines a copy of tax notices relating to Provin-

cial lands held under any lease or permit from the Province and cultivated under the terms thereof.

Section 14 empowers a council by by-law to allow additional discounts for the early payment of current taxes.

Section 15 restricts the right of a municipality to bring an action for the recovery of taxes which are charged upon land and recoverable under *The Tax Recovery Act*.

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. 51 of 1934.

An Act to amend The Municipal District Act.

(Assented to _____, 1934.)

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 Municipal District Act Amendment Act, 1934.*"

2. *The Municipal District Act*, being chapter 41 of the Statutes of Alberta, 1926, is hereby amended as to section 150 thereof by striking out the words "or, if deemed advisable by the council, it may be added to the taxes levied by the municipal district against any land of which the said person is the owner, and shall be collected and enforced by any of the modes by which taxes may be collected and enforced," where the same occur in subsection (9) thereof.

3. The said Act is further amended as to section 157 thereof by adding at the end of subsection (4) thereof the words "and the by-law shall become effective and valid upon being approved by the majority of the voters who vote thereon."

4. The said Act is further amended as to section 191 thereof by striking out the words "upon the land of the said person," where the same occur in clause (i) of paragraph (b) of the said section.

5. The said Act is further amended as to section 194 thereof by adding at the end thereof the following new subsection:

"(4) A person whose right to vote is by virtue of relationship to an elector shall vote in the electoral division in which that elector is entitled to vote and not elsewhere."

6. The said Act is further amended as to section 286a thereof by striking out the words "land held of a railway company," where the same occur therein, and by substituting therefor the words "land included in the station grounds or right-of-way of a railway and."

7. The said Act is further amended by inserting therein, immediately after section 286a thereof, the following new section:

“286b.—(1) In case there are upon any land any buildings, structures or erections, whether affixed to the land or not, which are the property of some person other than the owner of the land, the owner of any such buildings, structures or erections shall be liable to assessment and taxation in respect thereof as if the same were land, and all such buildings, structures and erections shall be assessed at their fair actual value separately from the land forming the site thereof and shall be deemed to be land for the purposes of section 354 of this Act.

“(2) The name of the owner of any property assessed pursuant to this section shall be placed upon the assessment roll.”

8. The said Act is further amended as to section 289 thereof by adding thereto, immediately after subsection (5) thereof, the following new subsection:

“(6) The secretary-treasurer shall send by mail to the Minister of Lands and Mines a copy of the assessment slip relating to any lands vested in the Province which are held under any lease or permit from the Province and are cultivated under the terms thereof.”

9. The said Act is further amended as to section 299 thereof by striking out the words “complaint to the Alberta Assessment Commission,” where the same occur therein, and by substituting therefor the words “appeal to the Alberta Assessment Commission.”

10. The said Act is further amended as to section 305 thereof by striking out the words “appeal to the court of revision,” where the same occur therein, and by substituting therefor the words “complaint to the court of revision.”

11. The said Act is further amended as to section 307 thereof by striking out the words “within one month,” where the same occur in subsection (3) thereof.

12. The said Act is further amended as to section 326 thereof by striking out the words “and may defer a judgment thereon for a period not exceeding one month,” where the same occur therein.

13. The said Act is further amended as to section 348 thereof by inserting therein, immediately after subsection (1) thereof, the following new subsection:

“(1a) The secretary-treasurer shall send by mail to the Minister of Lands and Mines a copy of any tax notice relating to any lands vested in the Province which are held under any lease or permit from the Province and are cultivated under the terms thereof.”

14. The said Act is further amended by inserting therein, immediately after section 350 thereof, the following new section:

“350a. The council may by by-law provide that a discount of more than five per centum but not exceeding ten per centum shall be allowed on all payments made before the first day of June on taxes which became due and payable in the year in which the payment is made, and that a discount of more than five per centum but not exceeding seven per centum shall be allowed on all payments made after the thirty-first day of May and before the first day of September on taxes which became due and payable in the year in which the payment is made.”

15. The said Act is further amended as to section 354 thereof by adding at the end of subsection (1) thereof the following:

“Provided that no action shall be brought for the recovery of taxes which are charged upon land and are recoverable under *The Tax Recovery Act, 1929*, without the consent of the Minister in writing first had and obtained.”

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

No. 51.

FOURTH SESSION
SEVENTH LEGISLATURE
24 GEORGE V
1934

BILL

An Act to amend The Municipal
District Act.

Received and read the

First time

Second time.....

Third time.....

HON. MR. REID

EDMONTON:
W. D. McLEAN, KING'S PRINTER
1934