

Bill No. 52 of 1934

A BILL TO AMEND THE IMPROVEMENT DISTRICTS  
ACT, 1927.

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NOTE.

Section 2 of this Bill makes amendments consequential from the change from a quinquennial to a triennial assessment.

Section 3 provides for the assessment of improvements owned by a person other than the owner of the land separately from the site of the improvements.

Section 4 permits complaints against assessments to be dealt with at any time after the making of the complaint.

Section 5 empowers the Minister to acquire by gift on behalf of an improvement district land from the Dominion or from the Soldier Settlement Board.

Section 6 provides discounts for early payment of current taxes.

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. 52 of 1934.

An Act to amend The Improvement Districts Act, 1927.

(Assented to \_\_\_\_\_, 1934.)

**H**IS 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, 1934.*"

**2.** *The Improvement Districts Act, 1927*, being chapter 53 of the Statutes of Alberta, 1927, is hereby amended by striking out the word "quinquennial," where the same occurs therein, and by substituting therefor the word "triennial."

**3.** The said Act is further amended by inserting therein, immediately after section 8*a* thereof, the following new section:

"**8*b*.**—(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 40 of this Act.

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

**4.** The said Act is further amended as to section 27 thereof by striking out the words "within one month after the receipt of the notice," where the same occur therein.

**5.** The said Act is further amended by inserting therein, immediately after section 58 thereof, the following new section:

"**58*a*.**—(1) The Minister may on behalf of an improvement district acquire by gift from the Dominion of Canada or from the Soldier Settlement Board or from any other person any lands situate within the boundaries of that improvement district which are at the time of transfer free from encumbrances.

“(2) Any lands so acquired may be disposed of in such manner and at such times as the Minister may from time to time decide.”

**6.** The said Act is further amended by inserting therein, immediately after section 36 thereof, the following new section:

“**36a.** The Minister may by order 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.”

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

No. 52.

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FOURTH SESSION  
SEVENTH LEGISLATURE  
24 GEORGE V  
1934

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**BILL**

An Act to amend The Improvement  
Districts Act, 1927.

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Received and read the

First time .....

Second time.....

Third time.....

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HON. MR. REID

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1934