

Bill No. 70 of 1934.

A BILL TO AMEND THE TAX RECOVERY ACT, 1922.

NOTE.

This Bill makes certain amendments to *The Tax Recovery Act, 1922*, which is in force only in the Cities of Calgary, Edmonton and Medicine Hat.

The amendments made by the Bill are not applicable to any of those Cities which do not expressly adopt them by a by-law passed not later than the first day of July, 1934.

When adopted, the amendments are given force from the first day of January, 1933.

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. 70 of 1934.

An Act to amend The Tax Recovery Act, 1922.

(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 Tax Recovery Act, 1922, Amendment Act, 1934.*"

2. *The Tax Recovery Act, 1922*, being chapter 122 of the Revised Statutes of Alberta, 1922, is hereby amended as to section 6 thereof by repealing the same.

3. The said Act is further amended as to section 7 thereof by striking out all the words after the word "land," where the same occurs in subsection (1) thereof, and by substituting therefor the words "in respect of which the accrued arrears of taxes are one-half or in excess of one-half of the amount of the taxes levied for municipal purposes by the municipality for the previous year."

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

"*8a.* Provided that if prior to the first day of October in the year next following the filing of the caveat payment is made by the owner or on his behalf of all taxes which are shown on the records of the treasurer as being in arrears with respect to any parcel of land at the date of the filing of the caveat together with the costs of any caveat or notice, the treasurer shall forthwith withdraw the caveat.

5. The said Act is further amended as to section 10 thereof—

(a) by striking out the last paragraph in the form of notice set out therein and by substituting therefor the following:

"And further take notice that unless the amount of arrears of taxes as of the date of the filing of the caveat against the above mentioned property and the costs of the said caveat and the said notice are paid on or before the first day of October next, a certificate of title may issue one month prior to the holding of any tax sale to the municipality, namely
in respect of such land".

- (b) by adding thereto the following new subsection:
 “(3) In case it is made to appear to the Registrar by the certificate of the treasurer which may be filed at any time on or after the first day of March in any year that there has been through inadvertence any omission from the list forwarded by the treasurer to the Registrar in the month of March of that year, the Registrar shall proceed to give a notice which shall be in the form contained in this section but substituting for the words ‘the first day of October next’ therein, the words ‘the expiration of three months from the date hereof.’”

6. The said Act is further amended as to section 12 thereof—

- (a) by striking out the words “before the fifteenth day of December,” where the same occur in subsection (1) thereof, and by substituting therefor the words “before the first day of October”;
- (b) by striking out the words “the fifteenth day of December next,” where the same occur in subsection (4) thereof, and by substituting therefor the words “the first day of October next.”

7. The said Act is further amended as to section 14 thereof by striking out the words “from the issue of such certificate,” where the same occur therein, and by substituting therefor the words “from the filing of the caveat referred to in section 7 of this Act.”

8. The said Act is further amended as to section 18 thereof by striking out the words “shall be sold at the earliest possible opportunity by private sale or,” where the same occur in subsection (1) thereof.

9. The said Act is further amended by inserting therein, immediately after section 34 thereof, the following new section:

“**35.** Any penalty rate or interest rate on taxes or arrears of taxes provided for in any City Charter shall be deemed to be a maximum rate and the said penalty rate or interest rate may be lowered by by-law.”

10. None of the provisions of this Act shall apply to any city to which *The Tax Recovery Act, 1922*, applies which does not by by-law adopt the same.

11. Upon the adoption of the provisions of this Act by any city by a by-law passed not later than the first day of July, 1934, the provisions of this Act shall be deemed to have been in force in that city at all times from and after the first day of January, 1933.

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

No. 70.

FOURTH SESSION
SEVENTH LEGISLATURE
24 GEORGE V
1934

BILL

An Act to amend The Tax Recovery
Act, 1922.

Received and read the

First time

Second time.....

Third time.....

HON. MR. REID

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