

Bill No. 28 of 1935

A BILL TO AMEND THE IMPROVEMENT DISTRICTS
ACT, 1927.

NOTE.

Section 2 of this Bill redefines "hamlet".

Section 3 is designed to make it clear that section 8b of the Act applies to all buildings, structures and erections, whether upon the surface or otherwise.

Section 4 provides for the imposition of a business tax in respect of businesses carried on within hamlets in improvement districts: these provisions are similar to the provisions for the same purpose in *The Municipal District Act*.

Section 5 sets out the duties of the assessor in relation to assessments of businesses and provides for the inclusion of the same in the assessment roll.

The amendments made by the remaining sections of the Bill are incidental to the imposition of a business tax.

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. 28 of 1935.

An Act to amend The Improvement Districts Act, 1927.

(Assented to _____, 1935.)

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, 1935.*"

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

"(*h*) 'Hamlet' shall mean—

"(i) any area of land subdivided into lots and blocks as a townsite, a plan of which is registered in a Land Titles Office;

"(ii) any area of land as defined by clauses (i) and (ii) of paragraph (*o*) on which is erected improvements used for purposes other than farming purposes;

"(iii) any area declared by an Order of the Minister to be a hamlet;".

3. The said Act is further amended as to section 8*b* thereof by striking out the words "In case there are upon any land any buildings, structures or erections," where the same first occur therein, and by substituting therefor the words "In case there are upon, in, over, under or affixed to any land any buildings, structures or erections."

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

"**8c.**—(1) Every trade, business or profession carried on within a hamlet shall be assessed annually, and in making such assessment the assessor shall fix a sum per square foot of floor space (including the space occupied by partitions, elevators, staircases or other similar conveniences) of each place of business of which the assessment is to be ascertained, which sum may be varied with regard to—

"(*a*) the nature of the trade, business or profession carried on; or

"(*b*) the purposes to which the floor space or any part thereof is put; or

“(c) the relation or position of the business relative to that of other places of business whether in the same building or not.

“(2) The sum so fixed, per square foot, shall not exceed ten dollars for any bank, railway or express company, lawyer, doctor, dentist or other professional person or loan company or other financial institution; nor five dollars in respect of retail stores; nor two dollars and fifty cents in the case of persons carrying on any other trade, business or profession.

“(3) ‘Place of business’ in this section shall include any building or buildings or part or parts of the building or open space used by any person for the purpose of a trade, business or profession.

“(4) The assessor shall make a return to the Deputy Minister of all assessments made by him pursuant to this section as soon as possible after the completion of such assessment.”

5. The said Act is further amended as to section 9 thereof by inserting therein, immediately after subsection (1) thereof, the following new subsection:

“(1a) The assessor shall make a return to the Deputy Minister of all assessments of businesses made by him, and the Deputy Minister shall include in the assessment roll, in a separate part thereof, the names and addresses of all persons assessed in respect of a business, the nature of the business in respect of which any person is assessed, a description of the premises upon which it is carried on, and the amount at which any business is assessed.”

6. The said Act is further amended as to section 28 thereof by adding at the end thereof the words “and the total assessed value of all businesses assessed in each improvement district.”

7. The said Act is further amended as to section 29 thereof by striking out the words “the assessed value,” where the same occur in subsection (2) thereof, and by substituting therefor the words “the assessed value of all land and businesses.”

8. The said Act is further amended as to section 31 thereof—

(a) by inserting therein, immediately after paragraph

(b) thereof, the following new paragraph:

“(b1) the amount of improvement district tax upon businesses”;

(b) by adding at the end thereof the following new paragraph:

“(k) the arrears of taxes levied in respect of any business.”

9. The said Act is further amended as to section 33 thereof by striking out the words “assessed land,” where the same occur therein, and by substituting therefor the words “assessed land and every person carrying on any business assessed pursuant to this Act.”

10. The said Act is further amended as to section 37 thereof by striking out the words “opposite the property,” where the same occur therein, and by substituting therefor the words “opposite the property or business.”

11. The said Act is further amended as to section 38 thereof by striking out the words “on any property,” where the same occur therein, and by substituting therefor the words “on any property or business.”

12. The said Act is further amended as to section 40 thereof—

- (a) by striking out the words “or mineral,” where the same occur in subsection (1) thereof, and by substituting therefor the words “mineral or business”;
- (b) by striking out the words “and shall be a special lien,” where the same occur in subsection (1) thereof, and by substituting therefor the words “and all taxes due in respect of any land or mineral shall be a special lien.”

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

FIFTH SESSION
SEVENTH LEGISLATURE
25 GEORGE V
1935

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. ALLEN.

EDMONTON:
W. D. McLEAN, KING'S PRINTER
1935