## Bill No. 21 of 1936.

## A BILL TO AMEND THE LOCAL TAX ARREARS CONSOLIDATION ACT, 1934.

### NOTE.

Section 2 provides for annual reports by a collecting district to the secretary-treasurer of a municipality as to school taxes against parcels as to which there is a tax consolidation agreement.

Section 3 provides for the extension of tax consolidation agreements in certain cases at the discretion of the municipality.

Section 4 alters the date on which the treasurer is required to notify the Registrar of Land Titles of a default from the thirty-first March to the thirtieth June.

> 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. 21 of 1936.

# An Act to amend The Local Tax Arrears Consolidation Act, 1934.

#### , 1936.) (Assented to

 $\mathbf{H}^{\mathrm{IS}}$  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 Local Tax Arrears Consolidation Act, 1934, Amendment Act, 1936.

2. The Local Tax Arrears Consolidation Act, 1934, being chapter 59 of the Statutes of Alberta, 1934, is hereby amended as to section 12 thereof by striking out the same and by substituting therefor the following: "12. In case a parcel in respect of which there is a consolidation agreement is liable to taxation in a collecting school district, the secretary-treasurer of that district having been notified of the consolidation agreement shall, not later than the twentieth day of January in each year not later than the twentieth day of January in each year and so long as the consolidation agreement continues in force, give notice in writing to the treasurer of any school taxes levied in respect of the parcel during the previous year and which are unpaid as at the time the notice is given.

3. The said Act is further amended by inserting therein, immediately after section 15 thereof, the following new section:  $\mathbf{15}a$ .-

-(1) In the year 1936 the municipality may upon the application in writing of any person liable to make the payments under a consolidation agreement, with the approval of the Minister, by resolution extend that agree-ment for one year and waive the payment of one instalment payable under the agreement and the current taxes in case it is thought proper so the de by reacco of constant of the solution. it is thought proper so to do by reason of crop failure or other circumstances.

"(2) In case a consolidation agreement is so extended and the payment of an instalment is so waived,—
"(a) that instalment shall be payable on or before the fifteenth day of December of the sixth year after the year in which the consolidation agreement was made with interest thereon at the rate of five per centum per annum from the fifteenth day of December of the year in which it was due, together with any current taxes levied at the time the payment is made; and in default of payment being so made the consolidation agreement shall be in default;

"(b) the agreement shall be read and construed as if it had originally provided that the waived instalment should not be payable and that the waived instalment should be payable on or before the fifteenth day of December of the sixth year after the year in which the consolidation agreement was made together with interest at five per centum per annum from the fifteenth day of December of the year in which it was due."

4. The said Act is further amended as to section 20 thereof by striking out the words "the thirty-first day of March", where the same occur in subsection (1) thereof, and by substituting therefor the words "the thirtieth day of June".

 ${\bf 5.}$  This Act shall come into force on the day upon which it is assented to.

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FIRST SESSION

## EIGHTH LEGISLATURE

## 1 EDWARD VIII

1936

## BILL

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An Act to amend The Local Tax Arrears Consolidation Act, 1934.

Received and read the

First time

Second time

Third time

HON. MR. COCKROFT.

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EDMONTON: A. Shnitka, King's Printer 1936