

Bill No. 22 of 1936.

A BILL TO AMEND THE LOCAL TAX ARREARS  
CONSOLIDATION ACT, 1935.

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NOTE.

Section 2 substitutes the first of December for the fifteenth of December as the last date for making application to consolidate arrears of taxes.

Section 3 empowers the treasurer to make an estimate of the number of years for which school taxes are in arrears in case that number is unknown to him.

Section 4 provides for the annual notification by a collecting school district to the treasurer of school taxes against a parcel as to which there is a consolidation agreement.

Section 5 makes the receipt of school taxes by the treasurer optional: as the Act stands he is obliged to receive them.

Section 6 is designed to clarify the provisions of section 15.

Section 7 extends the power of cancellation in case of conviction for an offence under section 16 to improvement districts.

Section 8 provides that the remedies provided by section 20 in case of default of payment of instalments of consolidated taxes shall not be enforceable until the agreement has been declared to be in default and cancelled by a resolution of the council or, in the case of improvement districts, by an order of the Minister.

Section 9 makes a minor amendment to the form of consolidation agreement.

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. 22 of 1936.

An Act to amend The Local Tax Arrears Consolidation Act, 1935.

(Assented to \_\_\_\_\_, 1936.)

**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 Local Tax Arrears Consolidation Act, 1935, Amendment Act, 1936.*"

**2.** *The Local Tax Arrears Consolidation Act, 1935*, being chapter 53 of the Statutes of Alberta, 1935, is hereby amended as to section 4 thereof by striking out the words "the fifteenth day of December", where the same occur in subsection (1) thereof, and by substituting therefor the words "the first day of December".

**3.** The said Act is further amended as to section 5 thereof,—

(a) by striking out paragraph (d) of subsection (1) thereof; and

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

"(3) In case the taxes which it is desired to consolidate include arrears of taxes payable to a collecting school district and the number of years for which such taxes are in arrear are not known to the treasurer, he may make an estimate thereof and the estimate so made shall be deemed to be the number of years for which such taxes are in arrear for all the purposes of this Act."

**4.** The said Act is further amended as to section 11 thereof by striking out the same and by substituting therefor the following:

"**11.** 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 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."

**5.** The said Act is further amended as to section 14 thereof by striking out the words "the treasurer shall",

where the same occur in subsection (4) thereof, and by substituting therefor the words "the treasurer may".

**6.** The said Act is further amended as to section 15 thereof,—

- (a) by striking out the word "council", where the same occurs in subsection (1) thereof, and by substituting therefor the word "municipality"; and
- (b) by striking out the words "the instalment payable under the agreement", where the same occur in subsection (1) thereof, and by substituting therefor the words "the instalment payable under the agreement and any taxes in respect of the parcel to which the agreement refers for the then current year, whether levied or not".

**7.** The said Act is further amended as to section 16 thereof by striking out subsection (4) thereof and by substituting therefor the following:

"(4) Upon the conviction of any person who is liable under a tax consolidation agreement of an offence under this section, the agreement shall become in default and may be cancelled in the case of a municipal district by a resolution of the council, and in the case of an improvement district by an order of the Minister declaring the agreement to be in default and cancelled by reason thereof."

**8.** The said Act is further amended as to section 20 thereof by adding at the end thereof the following new subsection:

"(2) The said remedies shall not be enforceable in the case of a municipal district until the passing of a resolution by the council, and in the case of an improvement district until the making of an order by the Minister, declaring the agreement to be in default and cancelled by reason thereof."

**9.** The said Act is further amended as to the Schedule thereof by striking out the words "OF THE SECOND PART", where the same occur therein, and by substituting therefor the words "(hereinafter called 'the taxpayer') OF THE SECOND PART".

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

FIRST SESSION  
EIGHTH LEGISLATURE  
1 EDWARD VIII  
1936

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**BILL**

An Act to amend The Local Tax  
Arrears Consolidation Act,  
1935.

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Received and read the

First time.....

Second time.....

Third time.....

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HON. MR. COCKROFT.

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EDMONTON:  
A. Shnitka, King's Printer  
1936