## BILL

No. 100 of 1938.

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

(Assented to

, 1938.)

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 Local Tax Arrears Consolidation Act, 1935, Amendment Act, 1938."
- 2. The Local Tax Arrears Consolidation Act, 1935, being chapter 53 of the Statutes of Alberta, 1935, is hereby amended as to section 3,—
  - (a) by striking out the words "prior to the first day of September of that year" where the same occur in subsection (1);
  - (b) by striking out subsection (3) and by substituting therefor the following:
    - "(3) In case the council of any town, village or municipal district declines to pass a by-law pursuant to this section in any year, the Minister may from time to time by order, if he is satisfied that it is reasonable, convenient and proper so to do, declare by written order that the provisions of this Act authorizing the consolidation of any arrears of taxes shall be in force in any town, village or municipal district named in such order, during the year in which the order is made."
- 3. The said Act is further amended as to section 4 by striking out subsection (2) and by substituting therefor the following:
- "(2) Provided that where land has been finally acquired by a municipality under the provisions of *The Tax Recovery Act, 1929*, or *The Tax Recovery Act, 1938*, the owner of such parcel may apply to consolidate the arrears of taxes in the manner hereinafter provided in any case where,—
  - "(a) the parcel has not been disposed of by the municipality;
  - "(b) the period of redemption has not expired; and

- "(c) the parcel is at the time of the application occupied by a person who is a bona fide resident farmer and has been so occupied by such person for a period of at least twelve months immediately preceding that time."
- 4. The said Act is further amended as to section 15,-
- (a) by striking out the words "with the approval of the Minister" where the same occur in subsection (1);
- (b) by striking out the words "the payment of an instalment is so waived" where the same occur in subsection (2) and by substituting therefor the words "the payment of an instalment and current taxes is so waived";
- (c) by striking out the words "that instalment shall be payable" where the same occur in paragraph (a) of subsection (2) and by substituting therefor the words "that instalment and the current taxes shall be payable";
- (d) by striking out the words "and the current taxes for the fifth year" where the same occur in paragraph (a) of subsection (2);
- (e) by striking out the words "waived instalment" wherever the same occur in paragraph (b) of subsection (2) and by substituting therefor the words waived instalment and current taxes".
- 5. The said Act is further amended as to section 17 by striking out the words "not later than the thirtieth day of June in the year following the year in which the default occurred", where the same occur in subsection (1).
- **6.** The said Act is further amended as to section 18 by striking out the words "together with all current taxes" where the same occur therein and by substituting therefor the words "together with all current taxes which have then been levied".
- 7. The said Act is further amended as to section 20 by striking out subsection (2).
- 8. The said Act is further amended as to section 25 by striking out the same.
- **9.** The said Act is further amended as to section 26a by striking out subsection (1) and by substituting therefor the following:
- "26a.—(1) In any municipality in which this Act is for the time being in force, any person who has an interest in any Crown land or land against which a Tax Recovery

Notification has not been filed in respect of which there are taxes in arrear for more than two years, may enter into an agreement with the municipality for the consolidation of the arrears of taxes payable in respect of such interest as if he were the owner thereof and the land were not Crown land, or a Tax Recovery Notification had not been filed against the same, as the case may be, and all the foregoing provisions of this Act other than those relating to proceedings under The Tax Recovery Act, 1929, shall apply mutatis mutandis to any such agreement."

- 10. The said Act is further amended as to the Schedule by striking out the words "(as registered owner, or under an agreement to purchase, or under an option to purchase or as a mortgagee)" where the same occur therein.
- ${\bf 11.}$  This Act shall come into force on the day upon which it is assented to.

#### SIXTH SESSION

### **EIGHTH LEGISLATURE**

1 GEORGE VI

1938

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Received and read the

First time.....

Second time.....

Third time.....

Hon. Mr. Maynard.

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