

BILL

No. 104 of 1938.

An Act to amend The Improvement Districts Act, 1927.

(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 Improvement Districts Act, 1927, Amendment Act, 1938.*"

2. *The Improvement Districts Act, 1927*, being chapter 53 of the Statutes of Alberta, 1927, is hereby amended as to section 2 by striking out clause (ii) of paragraph (j).

3. The said Act is further amended as to section 29*b* by striking out the words "from any chartered bank" where the same occur therein.

4. The said Act is further amended by inserting therein immediately after section 29*b* the following new section:

"29*c*. The Minister may from time to time borrow on the security of the taxes levied by him for school purposes, any sum or sums required for the purpose of paying any sum payable by him to the Board of a School Division."

5. The said Act is further amended as to section 30 by striking out the same.

6. The said Act is further amended as to section 31,—

(a) by inserting therein immediately after paragraph (b1) the following new paragraph:

"(b2) the amount of improvement district tax upon personal property;" and

(b) by inserting therein immediately after paragraph (e) the following new paragraph:

"(e1) the amount of the tax payable in respect of any parcel situate in a school district included in a school division pursuant to section 263 of *The School Act, 1931*;"

7. The said Act is further amended by inserting therein immediately after section 31 the following new section:

"31*a*.—(1) The Minister may by order fix a minimum tax to be paid by any resident of any improvement district

assessed upon the assessment and tax roll, at the sum of four dollars, and also impose upon every resident of an improvement district of the full age of twenty-one years who has resided therein for a period of one month or more during any calendar year, and is gainfully employed, and has not been assessed on the roll, an annual tax of four dollars for school purposes, whether he has resided in the district before the date of the completion of the roll or not but in the case of the collection of such tax the name of such resident so paying shall be added to the roll for the said calendar year.

“(2) Where any person has in any year paid the school tax of at least four dollars to any city, town, municipal district, improvement district or school district, he shall not be liable in that year to the tax imposed by this section.”

8. The said Act is further amended as to section 33 by striking out the same and by substituting therefor the following:

“**33.** Every person who is the owner, purchaser or conditional owner of any assessed land or any assessed personal property, shall pay taxes upon the assessed value thereof at the rates lawfully imposed thereon, irrespective of the nature of his interest in such land or personal property.”

9. The said Act is further amended as to section 36 by adding at the end thereof the following new subsections:

“(5) For the purposes of this section ‘taxes’ includes any costs lawfully incurred in any proceedings taken for the purpose of enforcing payment thereof pursuant to this Act or any other Act which has for its object the recovery of taxes.

“(6) No discount shall be allowable under this section on any payment in respect of any tax unless the amount payable on account of such tax for the current year has been paid in full.”

10. The said Act is further amended as to section 36a by adding at the end thereof the following new subsection:

“(2) No discount shall be allowable under this section on any payment in respect of any tax unless the amount payable on account of such tax in the current year has been paid in full.”

11. The said Act is further amended as to section 40 by striking out subsection (1) and by substituting therefor the following:

“(1) The taxes due in respect of any land, timber berth, mineral, personal property or business, together with costs, may be recovered with interest as a debt due to the Crown from any person who was the owner, conditional owner or purchaser thereof at the time of its assessment or subsequently became the owner, conditional owner or purchaser

of the whole or any part thereof, saving his recourse against any other person and all taxes due in respect of any land, timber berth, mineral or business, shall be a special lien on the land, timber berth, mineral or business, if not exempt from taxation by the Province, in priority to every claim, lien or encumbrance, except the Crown, and the said lien and its priority shall not be lost or impaired by any neglect, omission or error."

12. The said Act is further amended as to section 54,—

(a) by striking out paragraph (b) of subsection (3) and substituting therefor the following:

"(b) 'Indigent person' means a person who is actually destitute of means from his own resources of obtaining the food, clothing, shelter and medical attendance necessary for the immediate wants of himself and his dependents;" and

(b) by striking out paragraph (c) of subsection (3) and substituting therefor the following:

"(c) 'Resident' means,—

"(i) any person who has resided within the boundaries of the area controlled by the local authority for a period of at least twelve consecutive months out of the twenty-four months immediately preceding the date of application for placing such person in a hospital, without receiving relief; and every such person shall be deemed to be a resident of the area controlled by the local authority within whose boundaries he has last so resided; or

"(ii) any person who has failed to reside for twelve consecutive months within the boundaries of the area controlled by a local authority, as aforesaid, but has resided or has been a sojourner within the boundaries of the area controlled by a local authority for at least three consecutive months out of the six months immediately preceding the date of application for placing such person in a hospital without receiving relief; and every such person shall be deemed to be a resident of the area controlled by the local authority within whose boundaries he has last so resided;

"Provided always that any such person has not at the date of such application, a permanent home elsewhere than in the Province."

13. The said Act is further amended as to section 58a,—

- (a) by striking out the word “encumbrances” where the same occurs in subsection (1) and by substituting therefor the words “encumbrances other than taxes”; and
- (b) by striking out subsection (2) and substituting therefor the following:

“(2) Any land so acquired shall upon its acquisition be assessed and taxes shall be leviable under this Act in respect thereof in the manner provided by subsection (5) of section 22 of *The Tax Recovery Act, 1938*, as if the same were a parcel in respect of which a certificate of title is issued to a municipality pursuant to that Act and all the provisions of *The Tax Recovery Act, 1938*, shall be applicable to such parcel from and after the date of such acquisition.”

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

No. 104.

SIXTH SESSION
EIGHTH LEGISLATURE
1 GEORGE VI
1938

BILL

An Act to amend The Improvement
Districts Act, 1927.

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. MAYNARD.

EDMONTON:
A. Shnitka, King's Printer
1938