Bill No. 12 of 1939.

A BILL TO AMEND THE DRAINAGE DISTRICTS ACT.

NOTE.

The Drainage Districts Act is amended by this Bill as to section 155j by substituting the last day of March for the last day of February as the date for the confirmation of the enforcement return.

The said Act is further amended as to section 155n by inserting therein new provisions to the effect that upon the vesting in the Board of Trustees of any land pursuant to the Act the same is to continue to be assessed by the municipality and school district (if any) within which it is assessable; and thereafter the taxes accruing to such municipality or school district are to be carried over without collection; provided that when the Board disposes of such land by agreement for sale or lease, so long as such agreement or lease is subsisting, the purchaser or lessee is declared liable for the payment of the taxes levied by the municipality and school district against such land.

Section 155s is amended by inserting therein a provision providing for the writing off by the municipality or school district of any unpaid balance of arrears of taxes against land which has been sold by the Board after the balance of the proceeds of sale has been paid out as provided in that section.

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. 12 of 1939.

An Act to Amend The Drainage Districts Act.

(Assented to

, 1939.)

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 Drainage Districts Act Amendment Act, 1939."

2. The Drainage Districts Act, being chapter 46 of the Revised Statutes of Alberta, 1922, is hereby amended as to section 155 by striking out the words "the last day of February", where the same occur therein. and by substituting therefor the words "the last day of March".

3. The said Act is further amended as to section 155n by adding at the end thereof the following new subsection:

"(8) Notwithstanding any provision of any other Act, upon the vesting in the Board of any land pursuant to this Act and thereafter until the same is disposed of by the Board, the land shall continue to be assessed by the municipality, and by the school district (if any) within which it is assessable, and any taxes accruing thereafter to such municipality or school district shall continue to be charged against the parcel and carried over from year to year without collection until the Board has sold the land and transferred the same to the purchaser;

"Provided always that in any case where the Board disposes of such land either by agreement of sale or by lease, then and in any such case notwithstanding any other provision of this subsection, so long as such agreement of sale or lease subsists such land shall be assessed in and by the municipality or school district and the purchaser or lessee thereof and all persons claiming by or through any such purchaser or lessee shall be liable for the payment of the taxes levied by the municipality and school district in respect of such land whilst it is so assessed."

4. The said Act is further amended as to section 155s by adding at the end thereof the following new subsection:

"(3) In case any taxes owing to the Province or to any municipality or to any school district in respect of any land so sold remain unpaid after the balance of the proceeds of the sale has been paid out in the manner prescribed by subsection (2), all such taxes to the extent that the same so remain unpaid shall be cancelled on the books of the Province, municipality or school district to which the same are owing."

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

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EIGHTH SESSION

EIGHTH LEGISLATURE

3 GEORGE VI

1939

BILL

An Act to Amend The Drainage Districts Act.

Received and read the

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First time.....

Second time.....

Third time.....

HON. MR. MULLEN.

EDMONTON: A Shnitka, King's Printer 1939