

Bill No. 70 of 1939.

A BILL TO AMEND THE IMPROVEMENT DISTRICTS
ACT, 1927.

NOTE.

This Bill amends *The Improvement Districts Act, 1927*, by making new provision for the taking of a bailee's undertaking from the owner or possessor of goods liable to be taken under a distress at any time after the issuance of a distress warrant and making such undertakings effective.

A further provision empowers the Lieutenant Governor in Council to reduce the amount of the tax levied or to fix the amount of the tax which may be levied in any year in respect of property of a person engaged in development operations in connection with any natural resource or in respect of any business carried on incidentally to such operations.

A further amendment to section 58a corrects an erroneous reference.

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. 70 of 1939.

An Act to Amend The Improvement Districts Act, 1927.

(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 Improvement Districts Act, 1927. Amendment Act, 1939.*"

2. *The Improvement Districts Act, 1927*, being chapter 53 of the Statutes of Alberta, 1927, is hereby amended by inserting therein immediately after section 43 the following new section:

"**43a.** In any case in which a distress warrant has been issued pursuant to section 43, a seizure shall be deemed to have been validly made thereunder if and when the person who is the owner, or who is in possession of any of the goods liable to seizure under such distress warrant or any other person as his agent whether or not any seizure has then been made signs an undertaking or other agreement in writing undertaking or agreeing to hold and keep the goods described therein as bailee for or on behalf of the Deputy Minister or his agent and thereupon and thereafter the said goods shall be deemed to be continuously under seizure until such time as the Deputy Minister or his agent making the levy by notice in writing abandons the seizure or until the goods have been sold under distress; and on and after the signing of such undertaking or agreement by the owner or possessor of the goods, neither the Deputy Minister nor his agent shall be liable for damage in an action for wrongful or illegal seizure or for loss or damage to the said goods while in the possession of the owner or possessor thereof as bailee aforesaid."

3. The said Act is further amended as to section 58 by adding at the end thereof the following new subsections:

"(2) The Lieutenant Governor in Council may from time to time by order either reduce the amount of any tax levied pursuant to this Act in any year, or fix the amount of any tax which may be so levied in any year in respect of any property owned by any person who is engaged in any operations having for their object the development of any natural resource, or in respect of any business carried on as a part of such operations, upon being satisfied that

such operations are the enterprise or undertaking in connection wherewith such operations are carried on is in the course of development and has not then become profitable; provided always that the amount of any tax so reduced or the amount of any tax so fixed shall not be less than the sum of twenty-five dollars.

“(3) Upon the making of any order pursuant to subsection (2) the tax payable in respect of the property or business mentioned therein by the person mentioned therein for the year mentioned therein shall be the amount specified therein and shall be in lieu of the tax which would otherwise have been leviable pursuant to the other provisions of this Act.”

4. The said Act is further amended as to section 58a by striking out the words and figures “subsection (5) of section 22 of *The Tax Recovery Act, 1938*”, where the same occur therein and by substituting therefor the words “subsection (7) of section 22 of *The Tax Recovery Act, 1938*”.

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

EIGHTH SESSION
EIGHTH LEGISLATURE
3 GEORGE VI
1939

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