

Bill No. 84 of 1941.

A BILL TO AMEND THE IMPROVEMENT
DISTRICTS ACT, 1927

NOTE.

This Bill amends *The Improvement Districts Act, 1927*.

The addition of sections 31*b* and 31*c* authorize the levy of a poll or minimum tax for hospital purposes and enact provisions similar to those in *The School Assessment Act* and *The Municipal District Act* for the collection of this tax.

The amendment to section 34 will facilitate the work of the Department by enabling a mechanical symbol stamped by the new bookkeeping machine installation to be substituted for the initials of the clerk.

The addition of section 36*b* enables the Minister to remit taxes to ratepayers who live in outlying districts not benefited by any public services.

For purposes of uniformity, the rules for the determination of residence contained in section 54 and section 55, dealing with the right to recover moneys expended for assistance are being amended to conform to the analogous sections in *The Municipal District Act* and *The Town and Village Act*.

The amendment to section 55 corresponds to a similar amendment in *The Municipal District Act*.

Section 58*b* enables the Minister on behalf of an improvement district to take over municipal cemeteries in cases where municipalities have been disorganized.

Section 58*c* enables the Minister to acquire and dispose of lands which may be vested in him on behalf of an improvement district by an order of the Board of Public Utility Commissioners.

W. S. GRAY,
Acting Legislative Counsel.

(This note does not form any part of the Bill but is offered in explanation of its provisions.)

BILL

No. 84 of 1941.

An Act to amend The Improvement Districts Act, 1927.

(Assented to _____, 1941.)

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, 1941.*"

2. *The Improvement Districts Act, 1927*, being chapter 53 of the Statutes of Alberta, 1927, is hereby amended as to section 2 thereof by striking out clause (ii) of paragraph (o) and by substituting therefor the following:

"(ii) where there is no such plan of subdivision, and subject to clause (iii), a quarter section of land according to the system of surveys under *The Dominion Land Surveys Act* or any other area the description of which has been approved by the proper Land Titles Office;"

3. The said Act is further amended as to section 31a by adding immediately after the words "four dollars to any city, town", where the same occur in subsection (2) thereof, the word "village".

4. The said Act is further amended by adding thereto immediately after section 31a the following new sections;

"31b.—(1) The Minister may by order fix a minimum tax for hospital purposes to be paid by any resident of any improvement district assessed upon the assessment and tax roll, irrespective of whether he is assessed for hospital taxes or not, 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, the minimum annual tax for hospital purposes whether he has resided in the district before the date of 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 a tax for hospital purposes equivalent to the minimum annual tax

fixed by the Minister to any city, town, village, municipal district, other improvement district or special area, he shall not be liable in that year to the tax imposed by this section.

"31c.—(1) Any person liable to pay any tax pursuant to section 31a or section 31b, shall pay the same to the Minister or to such person as may be appointed by the Minister to collect the same within three days after demand is made therefor, but in case of neglect or refusal to pay, levy may be made by distress and sale of the goods and chattels of the person in default as provided in this Act.

"(2) Every employer shall furnish from month to month upon request of the Minister or his duly authorized representative, the names of all persons in his employment, and the Minister by notice in writing, may require the employer or employers to deduct from the next payment made to any employee who is named in the notice and has not paid any tax for the payment of which the employee is liable under the said sections, the amount of the tax, and to forward the same to the Minister immediately after making the deduction hereinbefore directed.

"(3) Any employer who fails to furnish the information requested or to make the deduction hereinbefore directed to be made and to forward the amount of such deduction as hereinbefore directed, shall be liable upon summary conviction to a fine not exceeding fifty dollars, and all sums paid or recovered in respect of any fine so imposed shall form part of the General Revenue Fund of the Province."

5. The said Act is further amended as to section 34 by adding immediately after the word "initials", wherever the same occurs in subsection (1) thereof, the words "or symbol representing the initials".

6. The said Act is further amended by adding immediately after section 36a the following new section:

"36b. The Minister, in his discretion, may by order provide for the remission of a portion of the taxes paid or to be paid by any person or class of persons in any case where in outlying districts few public services are provided, or where for any other reason the Minister deems it inequitable that the full amount of such taxes be levied or paid."

7. The said Act is further amended by adding immediately after section 40 the following new sections:

"40a.—(1) Notwithstanding anything contained in any Statutes or in the Common Law, all arrears of taxes outstanding as at the date of the coming into force of this Act in respect of land in any improvement district shall be a special lien or charge upon all crops grown or to be grown on the said land until the said taxes are paid, and such lien or charge shall have priority over all other claims,

liens, privileges or encumbrances on such crops except as set out in *The Crop Liens Priorities Act*.

“(2) Notwithstanding anything contained in any Statute or in the Common Law, the taxes levied in any year upon or in respect of land in the improvement district shall be a special lien or charge upon all crops grown on the land in the year in which the taxes are levied and upon all crops grown on the land in every year thereafter, until the said taxes are paid, and such lien or charge shall have priority over all other claims, liens, privileges or encumbrances on such crops except as set out in *The Crop Liens Priorities Act*.

“(3) No person or corporation other than a country elevator as defined in *The Canada Grain Act* or the holder of a lien which, pursuant to the provisions of *The Crop Liens Priorities Act*, is prior to the lien created by this section, shall receive or accept any or any part or share of any crop grown on land in any improvement district or any part of the proceeds of the sale of any such crop, until all taxes owing in respect of such land have been paid.

“(4) Any person or corporation other than a country elevator who takes, receives or accepts any or any part or share of any crop or any part of the proceeds of any such crop other than as permitted by this section, shall be liable to the improvement district for the payment of the taxes owing in respect of the land on which the crop was grown to the extent of the part or share of the crop or of the proceeds of the crop so taken, received or accepted.

“(5) The taxes due in respect of any land from any person by reason of his taking, receiving or accepting any or any part or share of any crop or any part of the proceeds of any such crop other than in accordance with the priorities established by *The Crop Liens Priorities Act* may be recovered with interest and costs as a debt due to the Crown from such person.

“**40b.**—(1) ‘Judge’, for the purposes of this section, shall mean either a judge of the Supreme Court or a judge of the District Court.

“(2) Where any farmer has sold or otherwise disposed of his crop or any part or share of such crop which was grown on land on which taxes are owing to the improvement district and the Deputy Minister has not received a satisfactory report from the farmer as to the disposition of such crop or any part or share of such crop the Deputy Minister or his duly authorized representative shall be entitled to apply to a judge or a police magistrate for an order or direction that such farmer appear before a judge, police magistrate, justice of the peace, notary public, or commissioner for oaths for examination under oath touching the disposition of any or any part or share of such crop or any part of the proceeds thereof.

“(3) The judge or police magistrate may order the examination of any farmer pursuant to such application, and

the Deputy Minister or his duly authorized representative shall be entitled to examine the farmer and may procure an appointment for such examination from the judge, police magistrate, justice of the peace, notary public or commissioner for oaths before whom the examination is ordered to take place, and the farmer to be examined, upon being served with a copy of the appointment at least four clear days before the date fixed for the examination, shall attend thereon at his own expense and submit to examination.

“(4) If the farmer having been duly served with such appointment refuses, neglects or fails to attend at the time and place appointed for his examination and no just excuse is offered for such non-appearance then after proof upon oath that such appointment has been served as aforesaid or that the farmer to whom the appointment is directed has kept out of the way to avoid service, the person before whom the farmer ought to have appeared for examination may issue a warrant under his hand directed to any constable to bring such farmer at a time and place to be therein mentioned, before him in order to be examined and the constable may take the said farmer into custody and bring him before the said person for examination.

“(5) Any farmer examined orally pursuant to this section may give further evidence or be further examined in explanation of any matter in respect of which he has already been examined.

“(6) Unless the judge or the police magistrate otherwise directs, the farmer to be examined shall, if so required by notice, produce at the examination all books, papers, and documents relating to the harvesting and disposition of the crop or of the proceeds thereof.

“(7) Any farmer who admits upon his examination that he has in his custody or power any book, paper or document relating to the harvesting or disposition of the crop or of the proceeds thereof, shall produce the same for inspection of the Deputy Minister or his duly authorized representative upon the order of the judge or police magistrate, or upon the direction of the examiner, within a reasonable time to be fixed by the order or direction.

“(8) Any farmer refusing to be sworn or to answer any question properly put to him, or to produce any document relating to the harvesting or disposition of the crop or of the proceeds thereof, shall be liable to attachment upon application by notice of motion to a judge of the Supreme Court, and may be punished as for contempt of court.

“(9) Unless taken in shorthand, the depositions on an examination of any farmer as aforesaid, may be taken down in writing by the examiner in the form of a narrative expressed in the first person, and when completed shall be read over to the person examined, and shall be signed by him, and shall be certified by the examiner.”

8. The said Act is further amended as to section 47 by adding at the end thereof the following words: "except those of the Crown in the right of the Province".

9. The said Act is further amended as to section 54 by striking out subsection (3a) thereof and by substituting therefor the following:

"(3a) In order to determine whether or not any person is a resident in any area controlled by a local authority for the purposes of this section, the following rules of interpretation shall be applied:

"*Rule 1.* Any person who on the date of the application of such person for food, fuel, clothing, shelter, assistance, medical attention or any of them or for placing such person in a hospital has then had his home or resided within the area controlled by a local authority for twelve consecutive months out of the twenty-four consecutive months immediately preceding the making of such application and has not during such period of twelve months received any relief, shall be deemed to be a resident of the area controlled by the local authority within whose boundaries he has so resided.

"*Rule 2.* Any person who at any time during which he is in receipt of food, fuel, clothing, shelter, assistance, medical attention, hospitalization, or any of them from a local authority which is liable for the provision thereof, or at any time within a period of twelve months after he last received any such relief, moves within the area controlled by another local authority, shall be deemed to be a resident of the area controlled by the first mentioned local authority as if he had continued to reside therein until such time as he shall have thereafter become a resident of some other local authority as defined in Rule 1 hereof.

"*Rule 3.* Any person who on the date of the application of such person for food, fuel, clothing, shelter, assistance, medical attention or any of them or for placing such person in a hospital has not resided for twelve consecutive months out of the previous twenty-four consecutive months within the area controlled by a local authority and has not a permanent home elsewhere than in the Province, but has resided or has been a sojourner, within the area controlled by a local authority for at least three consecutive months out of the twenty-four months immediately preceding the date of such application and has not during such period of three months received relief, shall be deemed to be a resident of the area controlled by the local authority within whose boundaries he has last so resided.

"*Rule 4.* Any person who receives any relief from a local authority for the provision of which relief that local authority is liable, shall be deemed to be a resident of the area controlled by that local authority until such time as

he shall have had his home or resided within the boundaries of another local authority for twelve consecutive months out of the twenty-four consecutive months immediately preceding the date of the application of such person for food, fuel, clothing, shelter, assistance, medical attention or any of them or for placing such person in a hospital, without having received any relief during such period of twelve months.

"For the purpose of this section, the expression 'local authority' includes an improvement district."

10. The said Act is further amended as to section 55 by striking out the same and by substituting therefor the following:

"**55.** The value of any assistance given by an improvement district to any person who is a resident thereof whether indigent or not, for food, fuel, clothing, shelter, medical advice, attention, medicine, surgical treatment, hospitalization, or for any other assistance, together with the amount of all moneys expended by the improvement district for such assistance, shall be a charge on the lands of any person for whose benefit it was given or paid, and shall constitute a debt due to the improvement district from such person for whose benefit it was given or paid, and from any other person who was legally responsible for the maintenance of the person aforesaid for whom it was given or paid, and may be recovered from him or from his estate or from the persons responsible for his maintenance, by action or by distraint upon any of his or their goods found within the Province."

11. The said Act is further amended by adding thereto immediately after section 58a the following new sections:

"**58b.** In any case where a municipality which owned or operated a cemetery has been disorganized, or in any case where land within an improvement district has been purchased, leased or otherwise acquired for a cemetery, the Minister may on behalf of the improvement district, acquire and operate such cemetery, and for the purpose of so doing, may make regulations for the laying out and management of the cemetery and for regulating the construction and repair of fences, buildings and drains, the erection of tombs, monuments and grave stones therein, the execution of conveyances of plots, and all other things necessary or incidental to the operation, care and maintenance thereof.

"**58c.** The Minister may on behalf of an improvement district, acquire under an order of the Board of Public Utility Commissioners cancelling a plan of subdivision any lands situate within the boundaries of that improvement district, and may in his discretion sell, lease or otherwise dispose of such lands under such terms and conditions as he may deem advisable."

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

FIRST SESSION
NINTH LEGISLATURE
5 GEORGE VI
1941

BILL
An Act to amend The Improvement
Districts Act, 1927.

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. MAYNARD.

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