

Bill No. 14 of 1943.

A BILL TO AMEND THE MUNICIPAL DISTRICT ACT.

NOTE.

The change made by the amendment to section 49 is to require, in addition to the statement by a candidate for election, a certificate of the secretary-treasurer showing that the candidate is not disqualified for non-payment of taxes.

The effect of section 2 of the Bill is to enable the council to authorize payment to its members for laying out and inspecting work performed for the district for a period exceeding fifteen days, which is the limit in the Act at present. Any such action must be approved by the Minister.

The general effect of sections 6, 7, 8, 12, 13 and 14 of the Bill is to authorize the levying of a single tax rate in lieu of different rates for the different classes of taxes, and to provide that all taxes collected should be paid into a general revenue fund instead of into trust funds as the Act provides at present.

The new paragraphs (*m*) and (*p*) included in section 180 provide for deposits and payments to comply with these provisions.

The amendments to sections 288 and 289 make it clear that the tax levy is to be made on personal property in cases where a municipal district has passed a by-law for the assessment of personal property.

Section 6 of the Bill, which enacts a new section 291, provides the form of tax roll made necessary by those changes.

Section 7 of the Bill strikes out section 292 which is no longer applicable.

Section 8 of the Bill provides for the contents of the new tax notice necessitated by the change.

Sections 9 and 10 of the Bill are new provisions for discounts and penalties on taxes. Formerly penalties were imposed where taxes were not paid before the first day of July the following year. The new provision provides for penalties being imposed by by-law when taxes are in arrears on the first day of April. The new provision provides for annual penalties in lieu of semi-annual penalties previously provided for. The amount of the penalty is fixed at not more than six per cent annually instead of four per cent semi-annually.

Section 10 of the Bill gives power to the council to provide discounts for earlier payment with the approval of the Minister.

(ii)

Sections 11 and 12 of the Bill strike out subsection (2) of section 302 and section 303, no longer applicable in view of the change as to levying taxes.

Section 13 of the Bill which enacts a new section 324 provides for the paying of all taxes collected into the general revenue fund of the moneys instead of certain portions being paid into trust accounts as the section formerly provided.

Section 328 is omitted as it referred to the school taxes trust fund.

Section 15 of the Bill enacts a new section 329 in order to bring school divisions within the scope of the section as well as school districts.

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. 14 of 1943.

An Act to amend The Municipal District Act.

(Assented to _____, 1943.)

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Alberta, enacts as follows:

1. *The Municipal District Act*, being chapter 151 of the Revised Statutes of Alberta, 1942, is hereby amended as to section 49 by repealing subsections (2) and (3) thereof and substituting therefor the following:

“(2) No nomination shall be received unless it is accompanied by,—

“(a) a written statement in Form J of the Schedule, signed by the person nominated to the effect that he is qualified for election and that he will accept the office if elected; and

“(b) a certificate in Form JJ of the Schedule, signed by the secretary-treasurer to the effect that the person nominated is not disqualified by the provisions of section 133 (g) of the Act.”

2. The said Act is further amended as to subsection (5) of section 164 thereof by adding thereto the following proviso:

“Provided, however, that the council may, by a subsequent resolution, provide for paying the members of the council for said work for a number of days in excess of fifteen, but no such resolution shall have any force or effect unless and until it has been approved by the Minister.”

3. The said Act is further amended as to section 180 thereof by striking out paragraphs (m) and (p) and substituting therefor the following:

“(m) deposit to the credit of the municipal district daily, or as often as the council may direct, in some chartered bank or treasury branch designated by the council, all moneys received by him;

“(p) make all payments on behalf of the municipal district by cheque signed by himself and countersigned by the reeve or by the deputy reeve and drawn on the chartered bank or treasury branch in which the moneys of the municipal district are deposited.”

4. The said Act is further amended as to section 288 thereof by inserting the words "personal property" after the word "improvements" where the same occurs in line seven.

5. The said Act is further amended as to section 289 thereof by inserting the words "personal property" after the word "improvements" where the same occurs in line five.

6. The said Act is further amended as to section 291 thereof by striking out the same and substituting therefor the following:

"**291.** On or before the first day of September in each year the secretary-treasurer of every municipal district shall enter in the assessment roll for the year a statement of all taxes against each parcel, personal property or business assessed upon the roll, and the statement shall show,—

- "(a) the several rates of taxation for the current year;
- "(b) the total of the mill rates levied;
- "(c) the total taxes due for the current year on each parcel of land or other property, or by any person;
- "(d) the total arrears of taxes on each parcel of land or other property or by any person."

7. The said Act is further amended as to section 292 by striking out the same.

8. The said Act is further amended as to section 295 thereof by striking out subsection (2) and substituting therefor the following:

"(2) Every notice shall show the property assessed, its assessed value, the several rates of taxation for the current year, the total taxes levied for the current year, the arrears of taxes and the total taxes due, and shall be in the prescribed form."

9. The said Act is further amended as to section 298 thereof by striking out the same and substituting therefor the following:

"**298.**—(1) The council may by by-law provide that, if after the thirty-first day of March in any year, any taxes which became due and payable in the preceding year remain unpaid, there shall be added thereto by way of a penalty an amount not exceeding six per cent on the first day of April of that year and each succeeding year so long as the taxes remain unpaid, and every amount so added shall form a part of the taxes which are created a special lien upon the land under the provisions of this Act.

"(2) Any by-law passed pursuant to subsection (1) shall remain in force until it is repealed or amended by subsequent by-law and any amending by-law shall remain in force until repealed or amended.

“(3) Nothing in this section contained shall be construed to extend the time for payment of the taxes nor in any way to impair the right of distress or any other remedy provided by this Act for the collection of taxes.”

10. The said Act is further amended as to Sections 299 and 300 thereof by striking out the same and substituting therefor the following:

“~~299.~~—(1) The council may, by by-law, provide that a discount of not more than ten per cent shall be allowed on all payments made before the fifteenth day of December on taxes which became due and payable in the year in which the payment is made.

“(2) No by-law passed pursuant to subsection (1) shall be effective unless it is passed prior to the first day of May and has been approved by the Minister, but any by-law so passed and approved shall remain in force until it is repealed or, with the approval of the Minister, amended by subsequent by-law passed prior to the first day of May in any year, and any such amending by-law shall remain in force until repealed or amended in the same manner.”

11. The said Act is further amended as to section 302 thereof by striking out subsection (2).

12. The said Act is further amended as to section 303 thereof by striking out the same.

13. The said Act is further amended as to section 324 thereof by striking out the same and substituting therefor the following:

“**324.** The total amount of all taxes levied and collected in any year shall be paid into the general revenue of the municipality and deposited in a chartered bank or treasury branch to the credit of the municipality, and shall be made available for the payment of the general expenditures of the municipality and for the payment of any amount payable by the municipality in that year to any municipal hospital district, school division or school district, and also for the payment of any amount payable by the municipality in that year under *The Social Services Tax Act, The Educational Tax Act, The Wild Lands Tax Act and The Municipal Hail Insurance Act*, provided that any arrears of taxes which have been hypothecated as security for a loan shall, when collected, be kept separate and applied, so far as necessary, in the payment of such loan.”

14. The said Act is further amended as to section 328 thereof by striking out the same.

15. The said Act is further amended as to section 329 thereof by striking out the same and substituting therefor the following:

“329. Any person or bank lending any sum to a municipal district for the purpose of meeting the estimated expenditure of a school district or school division shall not be bound to establish the necessity for borrowing the same nor to see to the payment of the same by the municipal district to the school district or school division.”

16. The said Act is further amended as to the Schedule by inserting therein immediately after Form J the following new Form JJ:

“FORM JJ.

“I....., the Secretary-Treasurer of the Municipal District of....., do hereby certify that..... is not indebted to the said Municipal District for taxes for more than the two calendar years immediately preceding the year..... (the year in which the election is held).

(or)

the said..... has entered into an agreement for the consolidation of the arrears of taxes owing by him to the said Municipal District and the said agreement is still in force.

“Dated at....., the..... day of February, A.D. 194.....

.....
Secretary-Treasurer,
Municipal District of.....”

17. The provisions of section 9 of *The Social Services Tax Act* in so far as they require payment of taxes received into a social services tax trust account, shall not apply to municipal districts, provided, however, that all payments received by a municipal district with respect to social service taxes in any month shall be remitted to the Minister not later than the tenth day of the next and ensuing month.

18. This Act shall come into force,—

- (a) with respect to sections 2, 4, 5, 9 and 10, on the day upon which it is assented to;
- (b) with respect to sections 1 and 16, on the first day of January, A.D. 1944;
- (c) with respect to all other sections, on the first day of January, A.D. 1944; provided, however, that the council of any municipal district formed under the provisions of Section 19 of *The Municipal District Act* may apply to the Minister for permission to come under the operation of the said sections before the first day of January, A.D. 1944, and if such application is granted, the said sections shall thereafter apply to the said municipal districts.

No. 14.

THIRD SESSION
NINTH LEGISLATURE

7 GEORGE VI

1943

BILL

An Act to amend The Municipal
District Act.

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. MAYNARD.

EDMONTON:
A. Shnitka, King's Printer
1943