Bill No. 27 of 1943.

A BILL TO AMEND THE IMPROVEMENT DISTRICTS ACT.

NOTE.

The amendments to sections 8, 9 and 12, made by sections 1, 2 and 4 of the Bill, cure omissions of personal property and businesses in the provisions relating to the levying of taxes.

The effect of the change in section 11 made by section 3 of the Bill is to provide for a new form of tax roll whereby the different rates are combined into one for the purpose of estimating the total taxes.

The effect of the amendment to section 17 made by section 5 of the Bill is to make the tax notice comply with the entries on the roll provided by the new section 11.

New provisions as to penalties are made by the amendments to section 20, made by section 6 of the Bill, by providing one penalty instead of two, the date of the imposition of the penalty being changed from July first to April first, and the rate being changed to six per cent or such lesser rate as the Minister may fix.

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. 27 of 1943.

An Act to amend The Improvement Districts 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 Improvement Districts Act,* being chapter 152 of the Revised Statutes of Alberta, 1942, is hereby amended as to section 8 thereof by inserting the words "personal property" after the word "land" where the same occurs in line 6 of subsection (2).

2. The said Act is further amended as to section 9 thereof by inserting the words "and businesses" after the word "property" where the same occurs in line 3 of subsection (1).

3. The said Act is further amended as to section 11 thereof by striking out the same and substituting therefor the following:

"**11.** On or before the first day of November in each year the Deputy Minister shall cause to be entered upon the assessment roll of each improvement district a statement of all taxes against lands, personal property or businesses 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 due on each parcel of land or other property or by any person."

4. The said Act is further amended as to section 12 thereof by inserting the words "or any business" after the word "property" where the same occurs in line 3.

5. The said Act is further amended as to section 17 by striking out subsection (2) thereof 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."

6. The said Act is further amended as to section 20 thereof,—

    (a) by striking out the word "July" where the same occurs in subsection (2) and by substituting therefor the word "April";

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

        "(3) 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 six per cent or such lesser rate as the Minister may prescribe, on the first day of April in that year and in 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."

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

No. 27.

THIRD SESSION

NINTH LEGISLATURE

7 GEORGE VI

1943

BILL

An Act to amend The Improvement
Districts Act.

Received and read the

First time.....................................

Second time.....................................

Third time.....................................

HON. MR. MAYNARD.