Bill No. 26 of 1944.

A BILL TO AMEND THE TAX RECOVERY ACT.

NOTE.

This Bill amends The Tax Recovery Act, chapter 161, R.S.A., 1942.

Subsection (5) of section 18 which is substituted by section 1 of the Bill prohibited more than two readings at a meeting of a council of a by-law dealing with the sale of land under *The Tax Recovery Act*. This provision has caused delay owing to the fact that the council only meets once a month, and the amendment permits the third reading at a meeting if the council is unanimous.

The amendment to section 25 which deals with the surplus proceeds of a sale under tax recovery proceedings requiring an order for the payment of the proceeds to the persons entitled to be made within three years from the date of the sale, is intended to overcome cases of hardship where for various causes the persons entitled to share the surplus have not been able to obtain an order within three years. This is particularly so during war when notices to persons residing in England and elsewhere have not reached the persons interested. Under the amendment the Minister is given authority to extend the time on proper grounds.

The amendment made to the form of transfer appearing in the Schedule as Form B is intended to give more particulars for the information of the Registrar of Land Titles by requiring the insertion of the date of sale and of the purchase price of land sold under the Act.

> 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. 26 of 1944.

An Act to amend The Tax Recovery Act.

(Assented to , 1944.)

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

1. The Tax Recovery Act, being chapter 161 of the Revised Statutes of Alberta, 1942, is hereby amended as to section 18 by striking out subsection (5) thereof and by substituting therefor the following:

"(5) No by-law enacted by any municipality pursuant to this section shall have more than two readings at any one meeting except by the unanimous vote of the members present."

2. The said Act is further amended as to section 25,—

- (a) by adding immediately after subsection (1) thereof the following new subsection:
- "(1a) Upon it being made to appear to the Minister that owing to war conditions or for other reasons satisfactory to the Minister that any person entitled to the surplus moneys or any part thereof has been unable to obtain the declaration within the period limited by subsection (1), the Minister may either before or after the expiration of the period by order extend the time for making the declaration to a day to be fixed in the order.";
- (b) by adding after the word and figure "subsection (1)", where the same occur in subsection (3) thereof, the words "or of any additional period which may be fixed by the Minister under subsection (1a)".

3. The said Act is further amended as to Form B in the Schedule,—

- (b) by inserting immediately before the word "upon," where it occurs in the seventh line of page 18 of the Act, the word and figure "for \$......"

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

No. 26.

FOURTH SESSION

NINTH LEGISLATURE

8 GEORGE VI

1944

BILL

A Bill to amend The Tax Recovery Act.

Received and read the

First time

Second time

Third time

HON. MR. GERHART.

EDMONTON: A Shnitka, King's Printer 1944