

Bill No. 64 of 1944.

A BILL TO AMEND THE IMPROVEMENT DISTRICTS
ACT.

NOTE.

This Bill amends *The Improvement Districts Act*, chapter 152, R.S.A., 1942.

The amendment to section 8 of the Act which appears in section 1 of the Bill is to cure an omission by including a reference in section 8 to personal property.

The new section 11 introduced by section 3 of the Bill makes a new provision as to contents of the tax roll to comply with the provision as to one tax levy instead of individual levies for the different taxes. The total mill rate levied and the total taxes will be shown on the roll, and provision is also made for the individual rates to appear on the notice.

Section 4 of the Bill cures an omission with regard to businesses.

The new subsection (2) of section 17 enacted by section 5 of the Bill provides for the contents of the tax notice. The only change in this subsection is the omission of the words "the several taxes levied for the current year".

Section 20 of the Act is amended by section 6 of the Bill relating to penalties, and the new subsection (3) of that section is to come into force on the first day of August, 1944. The Act as it now stands provides for a four per cent penalty on arrears to be added on the first of July and four per cent on the sixteenth of December in each year, and the amendment provides for a single penalty of six per cent payable after the 31st of March in any year.

Section 7 of the Bill amends section 26 of the Act. This section provided that arrears of taxes and current taxes should be a special lien and charge on all crops grown on the land with respect to which the taxes are owing. It further provided that any person or corporation except a country elevator taking or accepting any part of the crop or any part of the proceeds of the crop with certain exceptions as set out in the section, should be liable for the payment of the taxes to the extent of the share of the crop received. Difficulty has resulted from this provision, as a farmer in presenting a cash ticket to a bank, treasury branch or merchant, would be required to present with it a receipt for his taxes. Otherwise he might have difficulty in having

the cash ticket accepted. The proposed amendment is to exempt from liability a chartered bank or treasury branch on receiving deposits of the proceeds of the sale of a crop if at the time of acceptance there is no outstanding indebtedness owing to the bank or treasury branch. It also protects a merchant who accepts a cash ticket in payment of goods sold or advances made in the same calendar year in which the ticket is received.

Section 8 of the Bill amends section 42 of the Act by curing certain omissions.

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. 64 of 1944.

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

2. The said Act is further amended as to section 10 by adding immediately at the end thereof the following words "or school district".

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

"**11.**—(1) On or before the first day of November in each year the Deputy Minister shall cause to be entered in the assessment and tax roll of each improvement district for the year a statement of all taxes against each parcel or personal property 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;
- (d) the total arrears of taxes due on each parcel of land or other property.

"(2) On or before the first day of November in each year the Deputy Minister shall cause to be entered in the assessment and tax roll of each improvement district a statement of the business taxes payable by each person assessed upon the roll in respect of a taxable business, trade or profession, and such statement shall show,—

- "(a) the several rates of business taxation (municipal or school, or both) for the current year;
- "(b) the total of the rates levied for business tax;
- "(c) the total business tax due for the current year in respect of each taxable business, trade or profession;

“(d) the total arrears of business tax due in respect of each taxable business, trade or profession.

“(3) The business tax section of the roll shall be distinct and separate from the amalgamated tax section.”

4. The said Act is further amended as to section 12 by adding immediately after the word “property”, where the same occurs in the third line thereof, the words “or any business”, and by adding immediately after the word “property”, where the same occurs in the fifth line thereof, the words “or business”.

5. The said Act is further amended as to section 17 by striking out subsection (2) thereof, and by substituting therefor the following:

“(2) Every notice shall show the property or business assessed, and 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,—

(a) by striking out the word “July”, where the same occurs in subsection (2) thereof, and by substituting thereof the word “April”;

(b) by striking out subsection (3) thereof and by 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. The said Act is further amended as to section 26 by adding immediately at the end thereof the following new subsection:

“(6) The provisions of subsections (3) and (4) in so far as they refer to the proceeds of the sale of a crop shall not apply to deposits made in a treasury branch of the Province of Alberta constituted under the provisions of *The Treasury Branches Act*, to a treasury branch agent authorized to receive deposits, or in a chartered bank incorporated under the provisions of *The Bank Act (Canada)*, provided that there is no outstanding indebtedness owing to the treasury branch or bank, nor shall they apply to any person who receives or accepts from a farmer the proceeds of his

crop in payment of or on account of advances made or the price of goods purchased in the same calendar year as that in which the proceeds are received.”

8. The said Act is further amended as to section 42,—

- (a) by adding immediately after the words “deposited in a”, where the same occur in the second line of subsection (1) thereof, the words “treasury branch or”;
- (b) by adding immediately after the word “district”, where the same occurs in the sixth line of subsection (1) thereof, the words “and in paying requisitions made under *The School Act, The School Taxation Act, The Municipal Hospitals Act, and The Social Services Tax Act.*”

9. This Act shall come into force on the day upon which it is assented to, except paragraph (b) of section 6, which shall come into force on the first day of August, 1944.

No. 64.

FOURTH SESSION
NINTH LEGISLATURE
8 GEORGE VI
1944

BILL

An Act to amend The Improvement
Districts Act.

Received and read the

First time

Second time

Third time

HON. MR. GERHART.

EDMONTON:
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1944