

Bill No. 66 of 1944.

A BILL TO AMEND THE MUNICIPAL DISTRICT ACT.

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NOTE.

This Bill amends *The Municipal District Act*, chapter 151, R.S.A. 1942.

The amendments made by sections 1 to 9 inclusive, and 12 to 18, provide for an extension of the franchise in municipal districts to all persons of the age of twenty-one years who are British subjects and who have resided in the division for a period of six months immediately preceding the day fixed for nomination of candidates, and other changes made necessary by the extension of the franchise. Provision is made for an enumeration of the new voters in each division in which an election is being held, and particulars are set out as to the duties of the enumerator.

Section 33 of the Act which is amended by section 5 of the Bill deals with the qualification of voters on money by-laws. No change is made in this qualification, and the amendment is merely to eliminate any reference to relations of ratepayers who no longer vote as such relations but as British subjects over twenty-one years of age, etc. No change is made in the qualifications of ratepayers, and they will vote whether they are British subjects or not.

Subsections (5) and (6) of section 35 of the Act, which are struck out by section 7 of the Bill, deal with the voting by tenants as agents for the owner of the property. Tenants will now vote if qualified in the manner referred to above.

Section 8 of the Bill enacts a new subsection (5) of section 37 and provides that a person if qualified to vote otherwise than by being on the assessment roll, shall vote in the electoral division in which he resides. The former subsection (5) referred to the vote by a relative of the elector.

A change is made by section 12 of the Bill as to the date of election which it is provided will be held on the fourth Saturday following the nomination day instead of the first Saturday as at present. The reason for this change is to give time for the preparation of voters' list after nomination day because the enumeration is only provided for in the event of a poll being required.

Section 133 of the Act, which is amended by section 15 of the Bill, deals with the qualification of councillors. The former paragraph (f) is struck out and a new paragraph substituted which eliminates the reference to relatives and sets out separately the qualification for councillors where

there is a municipal voters' list and where there is no municipal voters' list, that is, in the first election after the constitution of the district.

The new section 44*a* of the Act enacted by section 10 of the Bill provides for the case of a returning officer being unable to carry out his duties and authorizes the reeve to fill the vacancy. The provision formerly in the Act, namely, subsection (6) of section 40, referred only to the case of a first election.

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 amendments to section 164 of the Act made by section 19 of the Bill increase the allowance for councillors attending meetings from five dollars to six dollars for a meeting; increase the remuneration of the reeve from five dollars to six dollars per day spent in the discharge of the duties other than the attendance of council meetings; and increase the remuneration of councillors from four dollars to five dollars for each day not exceeding fifteen days in any year occupied in inspecting work performed for the district. Authority is given for payment for more than fifteen days subject to the approval of the Minister.

Section 20 of the Bill strikes out paragraphs (*m*) and (*p*) of section 180 and substitutes new paragraphs. The effect of the change is to cut out any reference to trust accounts and separate funds as these are abolished under other sections of the Act.

Section 21 of the Bill adds three new subsections to section 189 of the Act, which section deals with the duty of the council as to roads. The amendments authorize the council to enter upon land abutting on a road for the purpose of erecting a snow fence. Provision is made for compensation in the event of damage, the amount of the compensation to be fixed by the council. Provision is also made for the removal of a fence by the council before a certain date with the privilege after that date to the land owner of removing the fence at the expense of the council.

Section 248 of the Act which is amended by section 22 of the Bill, authorizes the council to prohibit the burial of dead in hamlets. The intention of the amendment is to enable the council to except from such prohibition a recognized cemetery.

Section 23 of the Bill enacts a new section 269. The only change in the section is the elimination of the reference to by-laws under *The Tax Recovery Act* authorizing the sale of land, which under the old section could not be read more than twice at a single meeting. This amendment is made to agree with a similar amendment proposed to be made to *The Tax Recovery Act*.

The new sections 288 and 289 enacted by sections 24 and 25 of the Bill authorize the assessment of personal property in cases only, of course, where a municipality has passed a by-law authorizing the assessment of personal property. Section 289 also sets out the various requisitions which the municipal district has to provide for, including a new requisition under amendments proposed to be made to *The Social Services Tax Act*.

The new section 291 of the Act enacted by section 26 of the Bill provides what is required to be set out on the assessment and tax roll. The change made from the former section is to eliminate the provisions requiring the setting out of the amount of each individual tax, such as business tax, social service tax, etc. Several rates of taxation appear in the statement, but only the total of the taxes levied and arrears.

Section 292, imposing a minimum tax for school purposes of twenty-five cents, is struck out as the school taxes under the amendments will no longer be segregated.

Section 28 of the Bill amends section 295 of the Act dealing with the tax notice. Paragraphs (a) and (b) relate to matters of procedure, and paragraph (c) enacts a new subsection (2) dealing with the contents of the tax notice. The only change made in subsection (2) is to cut out the reference to "the several taxes levied for the current year".

Section 29 of the Bill enacts a new section 298 dealing with penalties which is to come into force on August 1, 1944. 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.

The new section 299 enacted by section 30 of the Bill, deals with discounts for prompt payment of taxes. Authority is given to the council to fix discounts not exceeding ten per cent, and different rates may be allowed for payments before different specified dates.

Sections 31 and 32 of the Bill strike out subsection (2) of section 302, and section 303, these sections being no longer applicable in view of the change as to levying of taxes.

Section 33 of the Bill amends section 306 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 ex-

ceptions 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 treasury branch or chartered bank on receiving deposits of the proceeds of the sale of a crop provided the deposit is not applied on indebtedness incurred prior to the first day of January of the year of deposit. 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 34 of the Bill strikes out section 322. This section dealt with a minimum hospital tax imposed by municipalities, but it is considered unnecessary as under *The Municipal Hospitals Act* provisions are made for a minimum tax for those seeking the minimum rate for hospital supporters.

The amendment to section 323 is made necessary by the striking out of section 322.

The new section 324 enacted by section 37 of the Bill provides that all taxes shall be paid into general revenue and available for distribution for the different purposes mentioned. This amendment is necessary by reason of the abolition of the different special accounts and trust fund formerly required to be kept.

Sections 327 and 328 of the Act are struck out as being no longer necessary in view of the change in the method of levying taxes and keeping accounts.

Section 329 of the Act is amended by section 39 of the Bill merely to include school divisions within its operation.

The new section 336 enacted by section 40 of the Bill is to make it clear that the charge on taxes for moneys borrowed is upon the taxes generally and not on the taxes which are collected for the purpose for which the borrowing was made as the section formerly stood.

The change made in section 337 by section 40 of the Bill is similar to the one made to section 336.

Section 41 validates an Order in Council passed subject to validation by the Legislature on November 2nd, 1943, which Order in Council enacted most of the amendments made by this Bill. The Order in Council was passed so as to enable municipalities to start out the year 1944 under the new system of single tax levy. It is provided that this Order in Council should remain in force until this Bill is enacted and comes into force.

A new Form FF, Enumerator's Oath, is added to the Act by section 42 of the Bill.

Section 43 of the Bill amends Form J, and section 44 enacts a new form JJ in conformity with the amendment made to section 49 of the Act by section 11 of the Bill.

Form R in the Schedule to the Act is amended by section 45 of the Bill. This provides a form of oath which may be required from any person not on the assessment roll.

Form S is also amended by incorporating a provision as to the voter being a British subject in cases where he is not on the assessment roll.

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. 66 of 1944.

An Act to amend The Municipal District Act.

(Assented to \_\_\_\_\_, 1944.)

**H**IS 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 27 by striking out the same and by substituting therefor the following:

“**27.** The secretary-treasurer of each municipal district shall immediately after the day fixed by section 43 for the nomination of candidates, prepare a voters' list of all the voters in each division for which a poll is required.”

**2.** The said Act is further amended as to section 28 by adding at the end thereof the following new subsection:

“(3) The secretary-treasurer shall also enter on each list in a separate portion thereof the names of all persons whose names do not already appear on the list who are British subjects of the full age of twenty-one years, and who have continuously resided in the division in which the election is being held for a period of six months immediately preceding the day fixed for the nomination of candidates, and whose names appear on the list prepared by the enumerator or enumerators hereinafter referred to.”

**3.** The said Act is further amended as to sections 29 and 30 by striking out the same and by substituting therefor the following:

“**29.** Each enumerator appointed pursuant to section 43 shall before acting as such, take the oath of office in Form FF which may be sworn before the returning officer, a justice of the peace, a commissioner for oaths or a notary public, who shall administer the oath free of charge.

“**30.** Each enumerator shall, immediately upon his having taken the oath of office, complete a list in duplicate giving the names, addresses, and occupations of all persons whose names do not appear on the assessment roll of the municipal district, who are British subjects, twenty-one years of age, and who have continuously resided in the division in which the election is being held for a period of six months immediately preceding the day fixed for the nomination of candidates.

**“30a.**—On the second Saturday of March in each year, the secretary-treasurer shall immediately after the last name on the list for each polling division, write the words “certified correct” followed by his signature.”

**“30b.** The secretary-treasurer shall forthwith after certification, make a true and correct copy of the list and post the same in his office, and the copy or the original thereof shall be open to inspection by any person at all reasonable hours and he shall also prepare and post in a central and convenient place in each polling division, a copy of the voters’ list for such division.”

**4.** The said Act is further amended as to section 31 by striking out the words “seven clear days”, where the same occur in subsection (1) thereof, and by substituting therefor the words “four clear days”.

**5.** The said Act is further amended as to section 33 by striking out all the words after the words “voters’ list”, where the same occur in the fifth last line thereof, and by substituting therefor the words “by virtue of such qualification whether his name is placed upon the list prior to the second Saturday in March or is placed thereon upon polling day”.

**6.** The said Act is further amended as to section 34 by striking out the same and by substituting therefor the following:

**“34.** The persons entitled to vote at any election held subsequent to the completion of the first municipal voters’ list shall be,—

**“(a)** every person of the full age of twenty-one years, whose name appears on the municipal voters’ list by virtue of being on the assessment roll, whether such name is placed upon the list prior to the second Saturday in March or is placed thereon upon polling day;

**“(b)** every person whose name does not appear on the voters’ list pursuant to paragraph (a), who is a British subject of the full age of twenty-one years, and who has continuously resided in the division in which the election is being held for a period of six months immediately preceding the day fixed for the nomination of candidates.”

**7.** The said Act is further amended as to section 35 by striking out subsections (5) and (6) thereof.

**8.** The said Act is further amended as to section 37 by striking out subsection (5) thereof, and by substituting therefor the following:

**“(5)** A person who is qualified to vote otherwise than in respect of land or business, shall vote in the electoral division in which he resides.”

- 9.** The said Act is further amended as to section 43,—
- (a) by adding immediately at the end of subsection (1) thereof the words “and shall appoint an enumerator or enumerators for each division of the municipal district”;
  - (b) by striking out subsection (4) thereof, and by substituting therefor the following:
 

“(4) In the event of any such resolution being passed, the references in this Act to the third Saturday in February and to the fourth Saturday following nomination day, shall be taken to be references to the days so fixed and to the same day of the fourth following week.”

**10.** The said Act is further amended by adding immediately after section 44 thereof the following new section:

“**44a.** If for any reason a person who has been appointed as returning officer becomes incapable of carrying out his duties, the reeve may appoint, by writing under his hand, any resident elector of the district as returning officer in his place; and in case any person who has been appointed as a deputy returning officer, poll clerk (or other election officer) becomes incapable for any reason of carrying out his duties, the returning officer may appoint any other person in the place of the person so becoming incapable.”

**11.** The said Act is further amended as to section 49 by striking out subsections (2) and (3) thereof, and by 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.”

**12.** The said Act is further amended as to section 54 by striking out the same and by substituting therefor the following:

“**54.** When a poll is required, it shall be held upon the fourth Saturday following the day of nomination, from nine o'clock a.m. to five o'clock p.m.”

**13.** The said Act is further amended as to section 75 by adding at the end thereof the following new subsections:

“(5) If a person representing himself to be a voter applies for a ballot paper after another person has voted as such voter, he shall be entitled to receive a ballot paper

and to vote after taking the oath or otherwise establishing his identity to the satisfaction of the deputy returning officer.

“(6) The name of the voter shall be entered in the poll book and a note made stating the fact that he voted after taking the oath, and the objections, if any, made, and on whose behalf.”

**14.** The said Act is further amended as to section 130 by striking out the words “the thirteenth day of March”, where the same occur therein, and by substituting therefor the words “the third day of April”.

**15.** The said Act is further amended as to section 133,—

(a) by striking out paragraph (*f*) thereof, and by substituting therefor the following:

“(f) (i) where there is a municipal voters’ list, his name appears thereon as owner, conditional owner or purchaser of land not exempted from taxation by this Act, or has been liable to a business tax in respect of a business carried on in the electoral division, or where there are no electoral divisions, in the municipal district, for a period of at least two months immediately prior to the date of his nomination;

“(ii) where there is no municipal voters’ list, his name appears upon the last revised assessment roll of the municipal district as the owner, conditional owner or purchaser of land which is not exempted from taxation by this Act or has been liable to a business tax in respect of a business carried on in the electoral division, or where there are no electoral divisions, in the municipal district, for a period of at least two months immediately prior to the date of his nomination;”;

(b) by striking out paragraph (*h*) thereof.

**16.** The said Act is further amended as to sections 136 and 137 by striking out the words “the thirteenth day of March” wherever the same occur therein, and by substituting therefor the words “the third day of April”.

**17.** The said Act is further amended as to section 139 by striking out the words “the twelfth day of March”, where the same occur therein, and by substituting therefor the words “the second day of April”.

**18.** The said Act is further amended as to sections 140, 143 and 145 by striking out the words “the thirteenth day of March”, wherever the same occur therein, and by substituting therefor the words “the third day of April”.

**19.** The said Act is further amended as to section 164,—

- (a) by striking out the words “five dollars”, where the same occur in subsection (1) thereof, and by substituting therefor the words “six dollars”;
- (b) by striking out the words “five dollars”, where the same occur in subsection (4) thereof, and by substituting therefor the words “six dollars”;
- (c) by striking out the words “four dollars”, where the same occur in subsection (5) thereof, and by substituting therefor the words “five dollars”;
- (d) by adding immediately after subsection (5) thereof 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.”

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

- “(m) deposit to the credit of the municipal district daily, or as often as the council may direct, in a treasury branch or chartered bank 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 treasury branch or chartered bank in which the moneys of the municipal district are deposited;”.

**21.** The said Act is further amended as to section 189 by adding at the end thereof the following new subsections:

“(4) The council may from time to time by agents, workmen and servants, enter upon any land abutting on a road in the district for the purpose of erecting on the land snow fences to prevent the road from becoming blocked by snow drifts, and may erect such fences upon the said land and from time to time enter upon the land as aforesaid for the purpose of maintaining, repairing, replacing or removing the fences.

“(5) If any damage is caused to the person in occupation of the land through the placing or maintaining of the fences, he shall be compensated therefor in such amount as the council may determine, and the decision of the council as to the amount of the damage shall be final and conclusive.

“(6) If any fence erected pursuant to subsection (4) is not removed from the land by the council on or before the fifteenth day of April in any year, the person in occupation of the land may remove it and may recover from the district the actual cost of such removal.”

**22.** The said Act is further amended as to section 248 by adding at the end thereof the following words: "except in a recognized cemetery as determined by the council in the by-law".

**23.** The said Act is further amended as to section 269 by striking out the same and by substituting therefor the following:

"**269.** Every by-law shall have three distinct and separate readings before it is finally passed, but not more than two readings of a by-law shall be had at any one meeting except by the unanimous vote of the members present."

**24.** The said Act is further amended as to section 288 by striking out the same and by substituting therefor the following:

"**288.** Upon the completion of the estimate of probable expenditure the council shall proceed to make an estimate of the probable revenue of the municipal district for the year to be derived from business taxes and sources of revenue other than taxation, and shall by by-law authorize the secretary-treasurer to levy for ordinary municipal purposes upon the assessed value of all lands (including minerals and timber), improvements and personal property set out in the assessment roll, a tax at such uniform rate on the dollar as the council deems sufficient to produce the amount of the expenditures as estimated by the council less the amount of the estimated probable revenue from business taxes and sources other than taxation, due allowance being made for the amount of taxes which may reasonably be expected to remain unpaid."

**25.** The said Act is further amended as to section 289 by striking out the same and by substituting therefor the following:

"**289.**—(1) The council shall by by-law authorize the secretary-treasurer to levy a tax at such uniform rates on the dollar as the council deems sufficient to produce the amount of such sums as shall annually be requisitioned by the board of any school division, school district or municipal hospital district upon the assessed value of all lands (including minerals and timber), improvements and personal property set out in the assessment roll and situate within the district and with respect to any school division, school district or municipal hospital district situate within the school division, school district or municipal hospital district.

"(2) The council shall in the same by-law authorize the secretary-treasurer to levy a tax at such uniform rate on the dollar as the council deems sufficient to produce the amount of such sum as shall be annually requisitioned by the Minister under the provisions of *The Social Services Tax Act* upon the assessed value of all rateable land as defined in that Act.

“(3) Such rates shall be levied in addition to but together with the rate authorized for ordinary municipal purposes.

“(4) In acting under the provisions of this section, due allowance shall be made in respect of school divisions or school districts for revenue derived from business taxes and for taxes which may reasonably be expected to remain unpaid.”

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

“**291.**—(1) On or before the first day of September in each year the secretary-treasurer of every municipal district shall enter in the assessment and tax roll 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 September in each year the secretary-treasurer of every municipal district shall enter in the assessment and tax roll 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.”

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

**28.** The said Act is further amended as to section 295,—

(a) by adding immediately after the word “initials”, where the same occurs in the sixth line of subsection (1) thereof, the words “or stamped with a symbol representing the initials”;

(b) by adding immediately after the word “secretary-treasurer”, where the same occurs in the sixth and seventh lines of subsection (1) thereof, the words “or any person authorized by him for the purpose”;

(c) by striking out subsection (2) thereof and by substituting therefor the following:

“(2) Every notice shall show the property or business assessed, the 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.”

**29.** The said Act is further amended as to section 298 by striking out the same and by 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 become due and payable in any preceding year remain unpaid, there shall be added thereto by way of 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.

“(4) A certified copy of any by-law passed pursuant to subsection (1) shall be filed with the Minister within fifteen days after it has been passed.”

**30.** The said Act is further amended as to sections 299 and 300 by striking out the same and by 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 a date or dates to be fixed in the by-law on taxes which became due and payable in the year in which the payment is made, and the by-law may provide for different rates of discount for payments before different specified dates.

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

“(3) A certified copy of any by-law passed pursuant to subsection (1) shall be filed with the Minister within fifteen days after it has been passed.”

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

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

**33.** The said Act is further amended as to section 306 by adding 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 any person, firm or corporation who receives or accepts from a farmer proceeds of his crop in payment of or on account of the price of goods purchased or of advances first made in the same calendar year as that in which the proceeds are received, nor shall they apply to deposits made in a treasury branch of the Province of Alberta constituted under the provisions of *The Treasury Branches Act* or to a treasury branch agent authorized to receive deposits or deposits made in a chartered bank incorporated under the provisions of *The Bank Act (Canada)* to the extent that such deposits are not applied on advances first made or indebtedness first incurred prior to the first day of January of the year in which the deposits are made.”

**34.** The said Act is further amended as to section 322 by striking out the same.

**35.** The said Act is further amended as to section 323 by striking out the words and numbers “sections 320, 321 or 322”, where the same occur in subsection (1) thereof and by substituting therefor the words and numbers “sections 320 or 321”.

**36.** The said Act is further amended by striking out the heading “Tax Trust Fund” where it occurs immediately before section 324.

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

“**324.** The total amount of all taxes 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 to any municipal hospital district, school division or school district, and also for the payment of any amount payable by the municipality 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, as far as necessary, in the payment of such loan."

38. The said Act is further amended as to sections 327 and 328 by striking out the same.

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

"329. Any person, treasury branch 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."

40. The said Act is further amended as to sections 336 and 337 by striking out the same and by substituting therefor the following:

"336. The amount so borrowed shall be by way of additional security a first charge upon the taxes levied for the year in which the borrowing takes place together with all arrears and penalties thereon and the municipal district shall retain out of the said taxes, arrears and penalties a sum sufficient to repay the said amount.

"337. The total amount borrowed and outstanding under section 334 in any year by any municipal district shall not exceed the total taxes levied by the municipal district for that year."

41. A certain Order in Council dated the 2nd day of November, 1943, and intituled O.C. 1697-43, which is set out in the Schedule to this Act, is hereby validated, ratified and confirmed and shall be deemed to have been in force at all times since the second day of November, 1943, until the coming into force of this Act.

42. The said Act is further amended by adding immediately after Form F in the Schedule thereof the following new form:

"FORM FF.  
(Section 29.)

"ENUMERATOR'S OATH.

"I, the undersigned.....  
(Name in full)

of .....  
(Residence) (Occupation)

appointed enumerator for Division No.....of the  
Municipal District of.....in the  
Province of Alberta, do swear (or, being one of the persons  
permitted by law to affirm in civil cases, solemnly affirm)  
that I will act faithfully in my said capacity of enumerator  
without partiality, fear, favour or effectation. So help me God.

Sworn (or affirmed) before  
 me at the.....  
 of..... in the  
 Province of Alberta, this  
 day of.....  
 19.....

.....  
*Enumerator.*

“.....  
*R.O., J.P., a Commr. or N.P.*”

**43.** The said Act is further amended as to Form J in the Schedule by adding immediately at the end of clause 5 thereof the following words; “that I am assessed in the said district with respect to the following lands and no other lands..... (description of lands); and”.

**44.** The said Act is further amended by adding immediately after Form J in the Schedule the following new form:

“FORM JJ

“I do hereby certify that.....of  
 ..... is not at the present time disqualified by virtue of paragraph (g) of section 133 of *The Municipal District Act* from being a candidate for election as a member of the council of the municipal district of.....

“Dated at....., the..... day of  
 ....., 19.....

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

**45.** The said Act is further amended as to Form R in the Schedule,—

- (a) by striking out the words “the ninth day of December”, where the same occur in the first and second lines thereof, and by substituting therefor the words “the second Saturday in March”;
- (b) by striking out the second paragraph thereof, beginning with the words “You do swear (or solemnly affirm)”, and by substituting therefor the following:  
 “You do swear (or solemnly affirm) that you are a British subject, that you are of the full age of twenty-one years, and that you have resided in Division No..... in the Municipal District of..... for a continuous period of six months immediately preceding the third Saturday of February, 19....., and that you now reside in said division.

Sworn or affirmed before  
 me at.....,  
 the..... day of.....  
 ..... 19.....

”

46. The said Act is further amended as to Form S in the Schedule by adding at the end thereof the words "and in case the voter is not qualified by virtue of his name being on the assessment roll,—

"(7) that you are a British subject."

47. This Act shall come into force on the day upon which it is assented to, except section 29 which is to come into force on the first day of August, 1944.

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SCHEDULE

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O. C. 1697-43.

DEPARTMENT OF MUNICIPAL AFFAIRS.

Approved and Ordered,

(Signed) J. C. BOWEN,  
*Lieutenant Governor.*

Edmonton, Tuesday, November 2nd, 1943.

The Executive Council has had under consideration the report of the Honourable the Minister of Municipal Affairs, dated October 27th, 1943, stating that:

Whereas under sections 5, 7, 8 and 9 of *The Social Services Tax Act*, being chapter 56 of the Revised Statutes of Alberta, 1942; sections 279, 287, 288, 289, 291, 292, 295 (2), 298 (3), 299, 300, 320, 321, 322, 324, 325, 327 and 328 of *The Municipal District Act*, being chapter 151 of the Revised Statutes of Alberta, 1942; and sections 75 (3) and 79 of *The Municipal Hospitals Act*, being chapter 185 of the Revised Statutes of Alberta, 1942, the Council of every Municipal District is required to make a separate tax levy for the purpose set out in the aforesaid Acts; and

Whereas it is deemed desirable and in the best interests of every Municipal District heretofore or hereafter formed or established under the provisions of *The Municipal District Act*, being chapter 151 of the Revised Statutes of Alberta, 1942, to authorize the Council of every such Municipal District to consolidate and amalgamate the said separate tax levies into one tax levy; and

Whereas there is no statutory authority for consolidating or amalgamating such tax levies, and it is proposed to ratify the provisions of this Order in Council by appropriate legislation at the next ensuing session of the Legislature;

Therefore, upon the recommendation of the Honourable the Minister of Municipal Affairs, the Executive Council advises as follows:

1. That the Council of each Municipal District shall as early in each year as is practicable prepare in the prescribed

form a detailed estimate of the probable expenditure of the Municipal District for the year for ordinary municipal purposes, and shall by by-law authorize the Secretary-Treasurer to levy for ordinary municipal purposes upon the assessed value of all lands, including minerals and timber, improvements, personal property and businesses set out in the roll, a tax at such uniform rate on the dollar as the Council deems sufficient to produce the amount of the said estimate, together with such sums as shall be annually required by the Board of any School Division or School District or Municipal Hospital District and as hereinafter provided by the Minister of Municipal Affairs acting on behalf of the Government of the Province.

2. In each year not later than the fifteenth day of March, the Minister of Municipal Affairs shall requisition the Council of each Municipal District for an amount based on the social service tax heretofore collected under the provisions of *The Social Services Tax Act*, and paid to the Department of Municipal Affairs as provided in the said Act, and the amount of the requisition shall be a debt owing by the Municipal District to the Minister and shall be paid in nine equal monthly instalments beginning on the first day of April. In determining the amount of the requisition to be made upon any district, the Minister shall be guided by the average amount of tax collected under the provisions of *The Social Services Tax Act* during the six years from 1937 to 1942, both inclusive, with respect to the lands now included in the district, provided that the amount to be paid under any requisition made by the Minister shall not exceed the average of the amounts levied under the said Act upon the lands now included in the district during the six-year period above mentioned.

3. Section 292, section 302 (2) and section 303 of *The Municipal District Act* shall not apply to any Municipal District.

4. 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.

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.

5. The total amount of all taxes collected in any year shall be paid into the General Revenue of the Municipal District and deposited in a Treasury Branch or Chartered

Bank to the credit of the Municipal District, and shall be made available for the payment of the general expenditures of the Municipal District and for the payment of any amount payable by the Municipal District to any Municipal Hospital District, School Division or School District, and also for the payment of any amount payable by the Municipal District to the Minister of Municipal Affairs on account of any Provincial requisition under the provisions of section 2 hereof.

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.

6. The provisions of this Order in Council shall not affect any taxes levied under *The Social Services Tax Act* prior to the first day of January, 1944, nor the right and authority of a Municipal District to enforce the collection of same and any of such taxes collected by a Municipal District on or after such date shall become and remain the property of the Municipal District so long as the District duly pays all requisitions made upon it hereunder.

7. In so far as there is any conflict between any of the foregoing provisions and the provisions of *The Municipal District Act* or *The Social Services Act*, the foregoing provisions shall prevail.

(Signed) ERNEST C. MANNING,  
*Chairman.*

No. 66.

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**FOURTH SESSION  
NINTH LEGISLATURE**

**8 GEORGE VI**

**1944**

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**BILL**

An Act to amend The Municipal  
District Act.

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Received and read the

**First time** .....

**Second time** .....

**Third time** .....

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**HON. MR. GERHART.**

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**EDMONTON:  
A. Shnitka, King's Printer  
1944**