

No. 123 of 1953

A BILL TO AMEND THE IMPROVEMENT
DISTRICTS ACT, 1947

NOTE

This Bill amends *The Improvement Districts Act, 1947*, being chapter 9 of the Statutes of Alberta, 1947.

Section 2 is amended. Amendments are made to the definitions of the terms "farm purposes" and "parcel" to obtain uniformity with section 2 of *The Assessment Act*.

Section 11*b* is amended. The purpose of this amendment is to clarify the situation arising out of the reduced rates hospitalization scheme. Where there is a purchaser of property, he only is entitled to the hospital benefits for which the property is taxed; where ownership of land changes after the taxes for the year have been paid the new owner is entitled to the benefits of the hospitalization scheme. Both results are clarifications of the present provisions.

Section 12, subsection (2) is amended. The Minister only has authority to impose taxes in school districts which requisition him for money.

Section 13*a* is amended to provide that where a man and wife are joint owners of property they shall not each be required to pay the minimum hospital agreement tax, but only one of them need pay it.

Section 23, subsection (1) is amended. The Act in its present form speaks of taxes as being of several kinds, as—Municipal tax, School tax, Hospital tax, etc. All taxes now are amalgamated into one levy and it is necessary therefore to make reference to the tax on a parcel as it is not possible to select a tax when all taxes are amalgamated.

Section 25, subsection (1) is amended for the purpose of discontinuing the use of words which no longer apply to the Act.

Section 26, subsection (1) is repealed as it is now obsolete.

Section 37 is amended to delete restrictive wording so as to bring the section in line with sections 38 and 39.

Section 38 is amended for clarification.

Section 44, subsection (1) is amended to provide reference to the proper Act.

Section 45 is amended to provide for the making of hospital agreements with a hospital in the Northwest Territories. This arrangement is necessary by reason of the fact this hospital is the only one available to residents in the extreme northeast of the Province.

This Bill comes into force upon assent.

J. W. RYAN,
Acting Legislative Counsel.

(This note does not form any part of the Bill but is offered in explanation of its provisions.)

BILL

No. 123 of 1953

An Act to amend The Improvement Districts Act, 1947

(Assented to _____, 1953)

HER 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, 1947*, being chapter 9 of the Statutes of Alberta, 1947, is hereby amended.

2. Section 2 is amended

Section 2
amended

- (a) by adding at the end of clause (h) the words "and beekeeping";
- (b) by adding immediately after subclause (iii) of clause (p) the following new subclause:
 - "(iv) where a building has been erected on two or more lots, all such lots;"

3. Section 11b is amended by adding immediately after subsection (4) the following new subsections:

Section 11b
amended

"(5) For the purpose of a hospital agreement entered into under this section, where there is an owner or owners and a purchaser or purchasers of real property or of any share or interest therein, the only person or persons entitled to the benefits of the agreement by reason of being liable to pay taxes in respect of such property,

Persons en-
titled to
hospital
benefits

"(a) shall be the purchaser or purchasers, if any, entitled to the possession of the property, or of any share or interest therein, or

"(b) shall be the owner or owners thereof, if there is no such purchaser or purchasers.

"(6) Where the assessment and tax roll shows that any real property has been assessed in the name of a person who was the owner or purchaser of property and that his name has been struck off and replaced in the roll by the name of another person who subsequently became the owner or purchaser of the property,

"(a) the person whose name has been struck off the roll shall be deemed not to be the person liable to pay taxes under subclause (i) of clause (a) of subsection (1) in respect of that property from the date his name is replaced on the roll by the name of another, and

“(b) the person whose name has been entered on the roll shall be deemed to be the person liable to pay taxes under subclause (i) of clause (a) of subsection (1) in respect of that property from the date his name is entered on the roll to replace the name of the previous owner or purchaser, whether or not the taxes on the property have then been paid.”.

Section 12
amended

4. Section 12, subsection (2) is amended by adding immediately after the words “of any” the word “requisitioning”.

Section 13a
amended

5. Section 13a is amended

- (a) by renumbering the section as subsection (1);
- (b) by adding immediately after subsection (1) the following new subsection:

“(2) Notwithstanding the provisions of subsection (1), when the names of two persons appear upon the assessment and tax roll as joint owners of real property and each of such persons is the spouse of the other, one only of such persons shall be liable to pay the minimum tax for the purpose of the hospital agreement.”.

Section 23
amended

6. Section 23 is amended by striking out subsection (1) and by substituting the following:

Applica-
tion of tax
payments

“32. (1) Upon receiving payment of any taxes, the Deputy Minister, upon the written request of any person who pays only a portion of the taxes due by him, shall cause such person to be credited in the assessment and tax roll as having paid the taxes on such parcel or parcels as the person may select, but if arrears of taxes are due on the parcel or parcels so selected in respect of which payment is made, the taxes received shall first be applied in payment of the arrears against the parcel or parcels selected.”.

Section 25
amended

7. Section 25, subsection (1) is amended by striking out the words “timber berth,” wherever they occur.

Section 26
amended

8. Section 26 is amended by striking out subsection (1).

Section 37
amended

9. Section 37 is amended by striking out the words “on the ground that the property sold belonged to him or that he was entitled by lien or other right to the surplus”.

Section 38
amended

10. Section 38 is amended by adding immediately after the word “person” the words “in respect of”.

Section 44
amended

11. Section 44, subsection (1) is amended by striking out the words “*The School Act, The School Taxation Act,*” and by substituting the words and figures “*The School Act, 1952*”.

12. Section 45 is amendedSection 45
amended

- (a) by adding at the end of clause (a) of subsection (3) the words "and includes the General Hospital at Fort Smith, Northwest Territories";
- (b) by adding immediately after subsection (9) the following new subsection:

"(9a) Notwithstanding subsection (9), the Minister of Public Welfare may enter into an agreement with the General Hospital at Fort Smith, Northwest Territories, for the purpose of providing hospital treatment for indigent sick persons who are residents of an improvement district, in the same manner and under the same conditions as if the said General Hospital were an approved hospital under the provisions of *The Hospitals Act*."

13. This Act comes into force on the day upon which it is assented to.

Coming into
force

No. 123

FIRST SESSION
TWELFTH LEGISLATURE
2 ELIZABETH II

1953

BILL

An Act to amend The Improvement
Districts Act, 1947

Received and read the

First time

Second time.....

Third time.....

HON. MR. GERHART.
