



CHAPTER 105.

An Act for the Relief of the Corporation of the City of Victoria (No. 2).

[Assented to 23rd April, 1918.]

WHEREAS the Corporation of the City of Victoria has by its Preamble. petition represented that the said city is a municipality within the meaning of the "Municipal Act" and "Local Improvement Act," and that it is necessary, in the interests of the inhabitants and ratepayers of the said municipality, that the powers and authorities hereinafter set out should be granted to the said Corporation, and has prayed that the same may be granted accordingly:

Therefore, His Majesty, by and with the advice and consent of the Legislative Assembly of British Columbia, enacts as follows:—

PART I.

TITLE AND INTERPRETATION.

1. This Act may be cited for all purposes as the "Victoria City short title. Relief Act, 1918 (No. 2)."

2. In the construction of this Act the following words or expressions shall have the following respective meanings, unless the context shall require a different meaning:—

"Corporation" shall mean the Corporation of the City of Victoria:

"Municipality" shall mean the Municipality of the City of Victoria:

"Council" shall mean the Municipal Council of the Corporation of the City of Victoria at present holding office, and also any future Council thereof:

"Land" shall have the meaning ascribed to it by the "Municipal Act," and shall (except where used in Part IV. of this Act) also include "real property" and "improvements" as

*Interpretation
of terms.*

respectively defined by the "Municipal Act," and "lot" as defined by the "Local Improvement Act":

"Owner," where used in relation to any parcel of land, shall include any person registered in the Land Registry Office as the holder of any estate in fee simple or as tenant for life, or any person assessed as owner according to the last revised assessment roll of the municipality, and any person claiming or deriving title through, from, or under such holder, tenant for life, or person assessed:

"Local improvement taxes" shall mean and include any and all rates, taxes, or assessments imposed, charged, or chargeable against land (as hereinbefore defined) in the municipality by virtue of the "Local Improvement Act" or the local improvement provisions formerly incorporated in the "Municipal Act" or "Municipal Clauses Act":

"General taxes" shall mean and include any and all municipal rates, taxes, or assessments imposed, charged, or chargeable against land (as hereinbefore defined), other than "local improvement taxes" as hereinbefore defined:

"Taxes" (where not specifically mentioned as "local improvement" or "general" taxes) shall include both local improvement taxes and general taxes, as hereinbefore defined, or either of them, according to the context:

"Collector" shall mean the person or official performing from time to time the duties or functions of Collector of the said Corporation:

"Capital sum" shall mean the difference between: (a) The aggregate amount of all general taxes and local improvement taxes accrued payable to the Corporation in respect of any parcel of land prior to the first day of January, 1918, and remaining unpaid, together with accrued interest thereon computed according to the "Municipal Act" to the said date; and (b) ten per cent. of the total general taxes included in the said aggregate amount, together with ten per cent. of such accrued interest on such total general taxes up to the said date:

"Soldier" shall mean any person who shall have served in any of His Majesty's Forces in Europe, Asia, or Africa, or in His Majesty's Navy, in connection with the present War, and who shall be or have been the owner of any parcel of land in the municipality at the time of joining such Forces or Navy, and shall (or whose heirs, executors, or administrators shall) continue to be such owner at the time of the termination of such War:

"Soldier's capital sum" shall mean the difference between: (a) The aggregate amount of all general taxes and local improvement taxes accrued payable to the Corporation in

respect of any parcel of land prior to the expiration of twelve months after the termination of the said War, and then still remaining unpaid, together with accrued interest thereon computed according to the "Municipal Act" up to the expiration of the said twelve months; and (b) ten per cent. of the total general taxes included in the said aggregate amount, together with ten per cent. of such accrued interest on such total general tax up to the expiration of the said twelve months:

"Treasury bills" shall mean and include bills, promissory notes, or other written obligations of the Corporation given as security for temporary advances to meet the cost of a work of local improvement, pending its completion and prior to making the special assessment for the cost of such work:

The expression "treasury bills," where used in the Statute passed at the present session of the Legislative Assembly known as the "Victoria City Relief Act, 1918 (No. 1)," shall have and be deemed to have had the same meaning as is hereinbefore ascribed to the said expression where used in this Act.

In defining any word or expression used in this Act not by this Act expressly defined, reference may be had to the provisions of the "Municipal Act" and the "Local Improvement Act" relating to the interpretation of words and terms used therein respectively.

PART II.

RELATING TO TREASURY CERTIFICATES.

3. (1.) Notwithstanding anything contained in the "Municipal Act" or any other Act, it shall be lawful for the Corporation from time to time to enter into and give effect to any arrangement or arrangements with the holders of any treasury certificates or treasury bills heretofore issued by the Corporation, and maturing due on the first day of February, A.D. 1919, for the renewal or extension of payment of the whole or any portion thereof and either at the same or a higher rate of interest, or from time to time to issue treasury certificates or treasury bills and to sell or hypothecate the same for the purpose of providing funds to repay the said treasury certificates or treasury bills so heretofore issued by the Corporation, or to exchange such new treasury certificates or treasury bills for the said treasury certificates or treasury bills so heretofore issued by the Corporation, and such new treasury certificates or treasury bills may bear the same or a different rate of interest from the treasury certificates or bills so heretofore issued by the Corporation. The Corporation may deal with the unsold debentures, bonds, or stock in respect of which the said treasury bills or treasury certificates have originally been issued in such

Renewal of
treasury
certificates

manner as it may deem advisable when renewing or extending such treasury bills or certificates or issuing new treasury bills or certificates for the purpose of repaying such treasury bills or certificates previously issued, and may augment the amount of such unsold debentures, bonds, or stock by the addition of any other unsold debentures, bonds, or stock of the said Corporation.

(2.) The powers herein contained may be exercised from time to time, provided the aggregate periods of such renewals or extension or maturity payments of new treasury certificates or treasury bills shall not exceed a total period of ten years from the date on which the original treasury certificates or treasury bills became due.

(3.) The Council is hereby authorized to pass such by-laws as may be requisite for the carrying-out of the provisions of this section: Provided, however, that no such by-law shall come into effect until approved by the Lieutenant-Governor in Council.

PART III.

RELATING TO TAX SALES AND DELINQUENT TAXES.

Tax sale to be held in 1918.

4. (1.) Subject to the provisos in this subsection contained, and notwithstanding anything contained in the "Municipal Act," it shall be the duty of the Collector of the Corporation to hold a sale of land for taxes at a time to be fixed by resolution of the Council, and being not earlier than the fifteenth day of October, 1918, nor later than the thirty-first day of December, 1918; and (subject to the provisions of subsection (1) of section 5 of this Act) he shall enforce the collection of the then unpaid general taxes and local improvement taxes accrued due or payable to the Corporation on or in respect of any land during the year 1914 or any prior year, together with interest, and subsequent taxes on such land and interest, by a sale of the land for or in respect of which such taxes are payable:

(a.) Provided, however, that such sale shall not be held unless and until the provisions of Part V. of this Act, relating to the readjustment of local improvement assessments, shall have been dealt with by the Local Improvement Commissioners, so far as relates to works of local improvement referred to the Local Improvement Commissioners for which the special assessment roll has been confirmed:

(b.) Provided further that in the event of the said provisions not having been so dealt with by the said Commissioners on or before the first day of December, 1918, such sale shall be held at some other and later date; to be fixed by resolution of the Council, and being not later than six months after the said provisions shall have been so dealt with.

Procedure.

(2.) The Collector shall, in holding and conducting such sale, conform as nearly as may be to the provisions of sections 247, 248,

249, 250, 251, and 255 of the "Municipal Act" as it existed on the first day of February, 1918, except where such provisions are inapplicable or are inconsistent with this Act, and except that it shall not be necessary to publish notice of such sale in the Gazette, further than a general notice, stating the time and place at which such sale will be held, and referring to the Collector for detailed information in relation thereto.

5. (1.) Notwithstanding anything contained in the "Municipal Act" or "Local Improvement Act," if the owner of any parcel of land shall have, not later than the fifteenth day of September, 1918, paid to the Corporation one-tenth of the capital sum relating to such parcel, together with interest on such capital sum computed at the rate of seven per cent. per annum from the thirty-first day of December, 1917, to the fifteenth day of September, 1918, such parcel of land shall not be liable to be sold at the sale of land for taxes required to be held by section 4 of this Act.

Payment of instalment of capital sum exempts land from 1918 sale

(2.) Notwithstanding anything contained in the "Municipal Act" or "Local Improvement Act" if the payment mentioned in subsection (1) of this section shall have been made, such parcel of land shall not be liable to be sold at any sale of land for taxes held in any of the years 1919, 1920, 1921, 1922, 1923, 1924, 1925, 1926, or 1927, nor shall any taxes on such parcel be deemed to be in arrears, nor be deemed to be delinquent within the meaning of any Act authorizing the sale of land for delinquent taxes, provided the owner thereof shall, not later than the fifteenth day of September in each of said years:—

Conditions of exemption from future sales

- (a.) Pay to the Corporation one-tenth of the capital sum relating to such parcel:
- (b.) Pay to the Corporation interest on the balance of such capital sum outstanding immediately before the date of such payment, such interest to be computed at the rate of seven per cent. per annum from the last preceding fifteenth day of September to the fifteenth day of September in the year in which such payment is made:
- (c.) Pay to the Corporation all general taxes and local improvement taxes falling due in respect of such parcel for the last preceding year, together with all accrued interest thereon at the rate of eight per cent. per annum up to the time of such payment.

(3.) It shall be competent for any owner to pay in advance in any year one or more of the annual instalments of capital sum specified by paragraph (a) of subsection (2) of this section; but he shall, nevertheless, be required, on or before the fifteenth day of September in each year, to pay interest at said rate of seven per cent. on the balance of capital sum remaining unpaid as mentioned in paragraph (b) of said subsection (2), and failure to duly pay

Payment in advance of instalments of capital sum

such interest shall constitute default within the meaning of section 6 of this Act.

Land to be sold for default in paying annual instalments.

How default may be cured.

6. (1.) If default shall be made in the due and full payment in or for any year of any of the amounts mentioned in subsection (2) of the last preceding section, the parcel of land in respect of which such default shall have been made shall be put up for sale and sold at the then next following sale of land for taxes.

(2.) Provided, however, that if the person so in default shall, before such parcel is sold, pay to the Corporation the following amounts:—

- (a.) Every instalment of capital sum in arrears, together with interest on the outstanding balance of capital sum at seven per cent. per annum, up to the then next following fifteenth day of September:
- (b.) A surcharge equivalent to ten per cent. of the instalment or instalments of capital sum in arrears:
- (c.) All general taxes and local improvement taxes which shall have accrued due in respect of such parcel since the thirty-first day of December, 1917, with interest thereon up to the date of such payment computed according to the "Municipal Act":
- (d.) All costs, charges, and expenses (if any) chargeable in respect of the intended sale of such parcel,—

such parcel shall thereupon be exempt from such sale, unless and until another or further default shall be made in respect thereof, in which event the provisions of this section shall again be applicable from time to time, so often as any such default shall occur.

Provisions for annual instalments in case of soldier's land.

7. (1.) In the case of any parcel of land owned by a soldier, which shall not have been sold for taxes prior to the expiration of twelve months after the termination of the said War, if such soldier shall have, not later than the expiration of the said twelve months, paid to the Corporation one tenth of the soldier's capital sum relating to such parcel, together with interest on such soldier's capital sum computed at the rate of seven per cent. per annum from the expiration of the said twelve months up to the fifteenth day of September next following, such parcel shall not be liable to be sold at the then next following sale of land for taxes.

Soldier's land exempt for nine years after War on paying annual instalments.

(2.) If the payment required to be made by a soldier by subsection (1) of this section shall have been duly made in respect of any such parcel, the same shall not be liable to be sold at any sale of land for taxes held within nine years thereafter, if such soldier shall have, not later than the fifteenth day of September in each of said years, complied, mutatis mutandis, with the requirements of subsection (2) of section 5 of this Act, substituting, however, the expression "soldier's capital sum" for the expression "capital sum" wherever said last expression occurs in said subsection (2).

(3.) The provisions of subsection (3) of said section 5 and of section 6 shall apply, mutatis mutandis, to taxes on the land of a soldier, with the same substitution of expressions as is mentioned in subsection (2) of this section.

Advance payments
by soldiers.

8. (1.) Notwithstanding anything contained in the "Municipal Act," the owner of any parcel of land in respect of which any general taxes or local improvement taxes became payable before the first day of January, 1918, and remain unpaid, shall be deemed to have fully paid and satisfied all such unpaid taxes in respect of such parcel if he shall have paid to the Corporation, not later than the fifteenth day of September, 1918, the sum of the following amounts:—

Discount for lump
payment of tax
arrearage before July
31st, 1918.

- (a.) The full amount of all such local improvement taxes so remaining unpaid:
- (b.) Ninety per cent. of the amount of general taxes so remaining unpaid:
- (c.) One-half of the total amount of accrued interest on both general taxes and local improvement taxes computed at the rate of eight per cent. per annum from the respective times when such interest originally became payable up to the thirty-first December, 1917.

(2.) The owner of any parcel of land in respect of which any general taxes or local improvement taxes became payable before the said first day of January, 1918, and remain unpaid, and who shall have duly paid all amounts required to be annually paid by subsection (2) of section 5 of this Act, but who shall not have exercised the privilege conferred by subsection (1) of this section, shall be deemed to have fully paid and satisfied all such unpaid taxes in respect of such parcel if he shall pay to the Corporation, after the said fifteenth day of September, 1918, but not later than the thirty-first day of December, 1923, the sum of the following amounts:—

Discount for lump
payment before
December 31st,
1923.

- (a.) Ninety-five per cent. of the capital sum still remaining unpaid in respect of such parcel:
- (b.) All accrued interest on the amount of capital sum so remaining unpaid, computed at the rate of seven per cent. per annum up to the time of such payment.

9. The provisions of the following subsections of this section shall apply to every sale of land for taxes required to be held by sections 4 and 16 of this Act, except where inconsistent with any provisions hereinafter contained in that behalf:—

Provisions govern-
ing tax sales

(1.) From the proceeds of the sale of any parcel of land the Collector shall be authorized to receive for and to the use of the municipality the sum of the following amounts:—

Upset price.

- (a.) The total amount of delinquent general taxes and delinquent local improvement taxes upon such parcel:
- (b.) The total amount of general taxes and local improvement taxes in arrear upon such parcel:

- (c.) The total amount of interest due to date of sale:
- (d.) The amount of the current year's general taxes and local improvement taxes accrued due upon such parcel:
- (e.) An amount equal to two per centum of the total of the foregoing:
- (f.) The amount of five dollars to cover the charges of the Land Registry Office,—

which said sum shall be the upset price for such parcel and shall be the lowest amount for which the same may be sold except to the Corporation.

Sale. (2.) In the event of there being no bids over the upset price, the person bidding the upset price shall be declared the purchaser; and in the event of there being no bids equal to the upset price, or no bids, the Corporation shall be declared to be the purchaser.

Resale. (3.) The Collector may at any time or from time to time before the close of the sale again offer for sale, on the same conditions as before, any parcel of land of which the Corporation has been declared to be the purchaser.

Payment in cash required (4.) If the purchaser (other than the Corporation) of any parcel of land fails to pay immediately to the Collector the amount of the upset price, the Collector shall forthwith again put up such parcel for sale.

Purchaser to furnish address, etc. (5.) Every purchaser at such tax sale (other than the Corporation) shall, at the time of the sale and before he is given the certificate of sale, by himself or his agent, sign a statement setting out his full name, occupation, and post-office address, and such statement shall be preserved with all other books, documents, and papers connected with such sale.

Purchaser only required to pay upset price at time of sale. (6.) In the event of any parcel of land being sold for a greater price or sum than the upset price thereof, the purchaser shall only be required to pay, at the time of sale, the amount of such upset price; and the balance of the purchase moneys shall, in case such parcel be not redeemed, be paid to the Corporation not later than one month after the expiration of the time hereinafter limited for redemption. If such balance of the purchase moneys shall not be paid by the purchaser, his heirs, executors, administrators, or assigns, within the said period of one month, he and they shall absolutely forfeit all right, title, interest, property, claim, and demand in and to such parcel, and in and to all moneys paid for the upset price, or paid thereafter on account of the purchase moneys, and also in and to any and all sums paid to the Corporation subsequent to the sale on account of taxes or otherwise in relation to such parcel:

If balance over upset price not paid, land is freed from effect of sale.

- (a.) In the event of default being made in payment of such balance of purchase moneys in respect of any parcel within the time hereinbefore limited, the person who was owner of such parcel at the time of sale, or his heirs, executors,

administrators, or assigns, or any holder of a registered interest therein or charge thereon, shall, upon payment of all general and local improvement taxes and yearly instalments of capital sum or soldier's capital sum and interest accrued payable in respect of such parcel subsequent to the time of such sale, be entitled to a certificate, under the signature of the Collector, certifying that default has been made in payment of the balance of the purchase moneys; and upon filing such certificate in the Land Registry Office such parcel shall cease to be affected by such sale, and the Registrar of Titles shall make the necessary entry accordingly:

- (b.) In the event of such subsequently accrued taxes, yearly instalments, and interest not being paid and such certificate obtained pursuant to subparagraph (a) of this subsection, such parcel shall be liable to be sold for such subsequently accrued taxes, yearly instalments, and interest at the first sale of land for taxes held after the expiration of the time hereinbefore limited for payment of the balance of the said purchase moneys.

Land to be sold for accrued taxes if not redeemed or balance of purchase price paid.

- (7.) The Collector, after selling any parcel of land at such sale to any person other than the Corporation, shall give a certificate under his hand to the purchaser, describing the land sold, stating the sum for which it was sold, and further stating that a certificate of indefeasible title will issue to the purchaser after the expiration of one year from the date of sale, unless such parcel be redeemed during such year, upon payment by the purchaser of all taxes and interest accrued payable in respect of such parcel up to the expiration of such year, and upon payment of any unpaid balance of the purchase moneys over and above the upset price, within one month after the expiration of the time limited for redemption.

Collector's certificate

- (8.) After the termination of such sale, the Collector shall file with the Registrar of Titles at Victoria a separate notice in writing as to each parcel of land sold, notifying him that such land has been sold for taxes, giving the date of such sale and the name of the assessed owner, and shall along with such notice forward to the Registrar of Titles the sum of seventy-five cents to cover the cost of filing the notice and making the proper reference.

Notice of sale to be filed in Land Registry Office.

- (9.) In the case of any land which has been purchased by the Corporation as provided in subsection (2) of this section, and which has not been subsequently sold as provided by subsection (3) hereof, the Council may by resolution, at any time within six months after the date of purchase, sell such land to any person or persons for an amount not less than the upset price, together with interest at eight per centum per annum accrued in the meantime, but such sale shall not in any way affect the period allowed for redemption or the right of any person to redeem as provided in this

Resale within six months by Corporation.

Act. Upon the sale of any land as aforesaid, the Collector shall forward a notice thereof to the Registrar of Titles as provided in subsection (8) of this section, and shall give to the purchaser a certificate as provided for in subsection (7), with such modification as to the time for redemption as the circumstances require.

Collector to notify
owner et al. of sale.

(10.) The Collector, within ninety days after the date of sale, shall give to every person who at the time of sale appeared in the Land Registry Office records as owner of, or as holder of a registered charge on, or as owning an interest in the land, a notice in writing, or partly in writing and partly in print, of the sale of the land, and of the time when the period allowed for redemption will expire, and such notice shall be sent by registered mail to such person or persons at the address as hereinafter provided:—

How notice given

(a.) In the event that an address of such person or his agent shall appear upon the assessment roll, notice shall be sent to such address:

(b.) In the event that no such address shall appear upon the assessment roll, the notice shall be sent to the address of the registered owner or holder of a registered charge or interest at any address appearing on his application to be registered as such, and to the solicitor or agent of such owner or holder as shown by such application, at the address given in such application:

(c.) In the event that no address is available to the Collector as set out in paragraphs (a) and (b) of this subsection, the Collector shall send the notice herein provided for to the main post-office of the city; and no further liability or responsibility shall rest with the Collector or with the Corporation with respect to such notice.

Right to redeem
within one year.

(11.) During the period allowed for redemption, or until redeemed, and until the land is liable, under the provisions of the "Municipal Act," to be assessed in the name of some other person, the land shall continue to be assessed and taxed both for general taxes and local improvement taxes in the name of the person who at the time when the land was offered for sale appeared upon the last revised assessment roll as the owner thereof, and such taxes shall form a charge upon the land to the same extent as taxes are made a charge by the "Municipal Act"; and if the land be redeemed the said taxes accrued during the said period of redemption shall be paid, together with accrued interest, along with and at the same time as the amount required for redemption; and if the purchaser at the tax sale shall deem it expedient to pay any taxes upon the said lands which become due during the period of redemption, he may do so, and in such event the amount so paid by him shall be added to the amount required to redeem the land.

Redemption of Land sold.

(12.) The owner of any parcel of land which shall be sold for unpaid taxes, his heirs, executors, administrators, or assigns, or any other person on his or their, or any of their, behalf, or on behalf of his or their, or any of their, interest in the parcel of land, or any holder of any registered interest or charge, may at any time within one year from the day of sale redeem the land sold by paying or tendering to the Collector, for the use and benefit of the purchaser or his executors, administrators, or assigns, the sum paid by the purchaser as the upset price for such parcel, together with interest thereon at eight per centum per annum, and for the use and benefit of the municipality the amount of all taxes accrued payable during the period allowed for redemption, with accrued interest thereon at the rate of eight per cent. per annum; and the Collector shall give to the person paying such redemption money a receipt stating the sum paid and the object of the payment, and such receipt shall be evidence of redemption. In the event of the purchaser having paid any of such taxes as have accrued, he shall, upon redemption of the land as aforesaid, be entitled to receive from the Corporation the amount so paid, with interest at the rate of eight per centum per annum to the date of redemption.

Assessment during redemption period.

(13.) If any land sold for taxes shall be so redeemed, the Collector shall file with the said Registrar of Titles a separate return as to each parcel of land redeemed, certified under his hand, showing the land which has been redeemed, and shall forward along with such return the amount of seventy-five cents.

Collector to file notice of redemption in Land Registry Office

(14.) Section 36 of the "Land Registry Act" is repealed so far as it affects the sales of land for taxes required to be held pursuant to this Act.

Partial repeal of s. 36 of "Land Registry Act"

(15.) If any parcel of land sold for taxes at such sale be not redeemed as provided by this Act, the Collector, after the expiration of the time limited for redemption, and upon due payment of the balance (if any) of the purchase moneys, pursuant to subsection (6) of this section, together with all taxes, instalments of capital sum or soldier's capital sum, and all interest accrued due in respect of such parcel since such sale, shall forward to the said Registrar of Titles a certificate under his signature setting forth the failure to redeem such parcel and the fact that all required payments have been made by the purchaser. Such certificate shall be accompanied by a fee of five dollars, and upon the receipt thereof the said Registrar shall register the purchaser as owner of such parcel, and shall issue to him a certificate of indefeasible title in respect thereof.

Purchaser to be registered as owner

Actions relating to Tax Sales.

(16.) Upon the sale of any parcel of land for taxes pursuant to the provisions of this Act, all rights of property therein held by

Upon sale, owner's title divested, subject to:

every person who at the time of the sale was the registered or assessed owner of such parcel, and by every person holding or claiming any interest in or charge upon such parcel, and all rights of property therein held by the heirs, executors, administrators, or assigns of every such owner or person, shall immediately cease and determine, except in so far as is hereinafter provided, namely:—

Redemption.

(a.) The land shall be subject to redemption as hereinbefore provided:

Owner's right to continue possession pending redemption.

(b.) The person who at the time of the sale was owner of such parcel, or his heirs, executors, administrators, or assigns, shall have the right to possession of such parcel during the period allowed by this Act for redemption, but subject to impeachment for waste:

Owner's right if purchaser makes default.

(c.) In the event of the purchase price being in excess of the upset price, and of the purchaser making default in due payment of the balance of the purchase moneys, as provided by subsection (6) of this section, the person who at the time of the sale was owner of such parcel, or his heirs, executors, administrators, or assigns, or any holder of a registered interest therein or charge thereon, shall be entitled to the benefits conferred by subparagraph (a) of said subsection (6):

Right of action to set aside sale.

(d.) During the period allowed for redemption, action may be brought by the person who at the time of sale was owner of such parcel, or by his heirs, executors, administrators, or assigns, or by any holder of a registered interest in or a registered charge upon such parcel, to have such sale set aside and declared invalid upon any of the following grounds and no others, namely:—

(i.) That such parcel was not liable to be sold, by reason of not having been liable to taxation during the year or years in which the taxes for which the same was sold were imposed:

(ii.) That the taxes for which such parcel was sold were fully paid:

(iii.) That the sale was not fairly and openly conducted.

Taxes reattach if sale set aside.

(17.) (a.) If any such sale shall be set aside or declared invalid on the ground that such sale was not openly or fairly conducted, then and in such case the amount of the taxes and interest for which such lands was sold, together with interest on such taxes at eight per cent. per annum from the date of sale, shall, nevertheless, be and continue to be a lien upon the land, and shall be deemed to be delinquent taxes.

Council may rescind sale

(b.) If during the period allowed for redemption any question or dispute shall arise concerning the validity of the sale of any parcel of land, or in the proceedings prior thereto in relation to such

parcel, the Council shall be at liberty by resolution to order that the purchase price thereof be returned to the purchaser with interest, and that the general taxes and local improvement taxes as they appeared upon the Collector's rolls at the time of such sale be restored to the said rolls as against such parcel, and the same shall be deemed to be taxes, as of their former status; or the Council may otherwise deal with the said taxes as the exigencies of the case may require.

(18.) (A.) After the expiration of the time allowed by subsection (12) of this section for redemption, no action or other proceeding shall be brought, had, or taken in any Court to recover any land sold at such sale or to set aside or have declared invalid the sale of such land, nor shall any action or proceeding be brought, had, or taken against the said Registrar of Titles under the "Land Registry Act" nor against the Collector or the purchaser or any other person in respect of the sale of such land or the issuance of a certificate of title thereto as provided in this Act; nor, except as hereinafter provided, shall any action or other proceeding be brought, had, or taken against the Corporation or any officer thereof in respect of any loss or damage sustained by reason of such sale.

No action to recover land after redemption period.

(B.) Provided, however, that the person who at the time of sale was the owner of the land sold, or his heirs, executors, administrators, or assigns, or any person who at the time of sale was the holder of any registered interest in or charge upon such land, or the heirs, executors, administrators, or assigns of such person, may bring an action in the Supreme Court, claiming to be indemnified by the Corporation for any loss or damage sustained by reason of the sale of such land, upon the following grounds, and no others, namely:—

Owner may recover damages on certain grounds.

- (a.) That such land was not liable to be sold, by reason of not having been liable to be taxed during the year or years in which the taxes for which the land was sold were imposed;
- (b.) That the taxes for which such land was sold had been paid prior to such sale:

(i.) Provided, however, that there shall be no right to indemnity or compensation in any case where it shall be shown: (a) That the person claiming such indemnity or compensation, or his predecessor in title, or the agent of such person or predecessor, was aware at or before the time of sale that the land was offered or about to be offered for sale, or was aware, during the first nine months of the period allowed for redemption, that the land had been sold; or (b) that the notice required by subsection (10) of this section had been given in manner thereby provided.

No indemnity where owner aware of sale.

(ii.) Provided further that no action or other proceeding shall be brought, had, or taken to recover any such indemnity or compensation after the expiration of the

Limitation of action for indemnity.

time allowed by subsection (12) of this section for redemption of the land in question.

Effect of registration of purchaser's title.

(19.) The registration of any person pursuant to subsection (15) of this section as the owner of any land so sold, and the issuance to him of a certificate of indefeasible fee, shall:—

(a.) Cancel and annul every prior or outstanding certificate of title in relation to such land:

(b.) Purge and disencumber such land of and from all the right, title, and interest of any and every previous owner of said land, his heirs, executors, administrators, and assigns, and of and from every and all claims, demands, payments, charges, liens, mortgages, or encumbrances of any and every nature and kind whatsoever, except municipal taxes.

Land not sold may be included in subsequent sale.

(20.) In the event of any parcel which might have been sold not being included in any sale of land for taxes held pursuant to this Act, the same may, nevertheless, be sold at any sale of land for taxes subsequently held; and the omission to so include such parcel shall not in any way discharge or affect any taxes owing in respect of such parcel, or the lien therefor upon such parcel.

Delinquency notice required in certain cases.

10. In any case where any instalment of capital sum or soldier's capital sum shall have been paid in respect of any parcel of land, the Collector shall not be required to give the notice of delinquency required by section 245 of the "Municipal Act" (1914) in respect of any taxes upon such parcel of which such instalment shall form a part.

Admission of validity of tax levy.

11. The payment, by or on behalf of any owner, of any instalment of capital sum or soldier's capital sum in respect of any parcel of land shall operate as a binding admission by such owner that the general taxes and local improvement taxes of which such payment forms a part have been legally and validly imposed and levied upon such parcel, and that such taxes are justly due and owing by such owner to the Corporation.

Recovery of instalments by action.

12. Notwithstanding anything in this Act contained, in the event of default being made in payment of any yearly instalment or payment mentioned in said subsection (2) of section 5 in respect of any parcel of land, all the provisions from time to time in the "Municipal Act" relating to the collection and recovery of taxes by action, or by any means or mode other than sale for taxes, shall apply to the unpaid balance of general taxes and local improvement taxes accrued payable in respect of such parcel prior to the first January, 1918, to the same extent as if this Act had not been passed.

Preserving right to rebate of annual general taxes

13. Any owner who shall have duly paid in respect of any parcel of land the initial instalment or payment specified in subsection (1) of section 5 of this Act shall thereupon and thereafter, so long, and only so long, as default shall not have been made in any subsequent

yearly instalment or payment in respect of such parcel, be entitled to the benefit of any Statute or by-law from time to time in force providing for abatements, rebates, discounts, or reductions of or from the annual general taxes payable in respect of such parcel to the same extent as if no taxes remained unpaid thereon for any year previous to 1918.

14. The balance from time to time outstanding and unpaid of capital sums and soldiers' capital sums, and of interest thereon respectively, shall be deemed to be delinquent taxes within the meaning of and for the purposes of section 134 of the "Municipal Act," and of any enactment which may be substituted therefor.

Borrowing on
balances of
capital sum.

15. (1.) In the case of any parcel of land which is subject to the yearly instalments or payments provided by said subsection (2) of section 5, it shall, so long as no default be made in respect thereof, be a sufficient compliance with section 44c of the "Land Registry Act" if the proper officer of the Municipality shall certify: (a) That no default exists in respect of any such yearly instalment or payment; and (b) that all taxes upon such parcel accruing due since the thirty-first day of December, 1917, and up to the thirty-first day of December immediately preceding the date of application for registration have been paid.

Application of
s. 44c of "Land
Registry Act."

(2.) The provisions of said section 44c shall not apply to any application to register the Corporation as owner of any parcel of which it shall have become the purchaser at any sale of land for taxes.

16. (1.) Notwithstanding anything contained in the "Municipal Act," it shall be the duty of the Collector to hold a sale of land for taxes during the year 1919, and at such time, being not earlier than the thirtieth day of September nor later than the twentieth day of December, as the Council shall by resolution determine; and to enforce thereby the collection of: (a) The then unpaid general taxes and local improvement taxes which became due and payable on or in respect of any land in the year 1915 or any prior year, together with accrued interest thereon, and subsequent taxes and interest thereon; and (b) all yearly instalments and interest and taxes and interest payable in respect of any parcel of land pursuant to subsection (2) of section 5 of this Act, in payment of which default shall have been made and shall not have been cured pursuant to subsection (2) of section 6 of this Act.

Tax sale to be held
in 1919 for 1915
arrears

(2.) Notwithstanding anything contained in the "Municipal Act," in case the Council shall so determine by resolution, the Collector shall also, by the sale required to be held by subsection (1) of this section, enforce the collection of the then unpaid general taxes and local improvement taxes which became due or payable on or in respect of any land in the years 1916 and 1917, respectively, or only

Council may include
1916-1917 arrears
in sale.

in the year 1916, as the Council may deem advisable, together with interest thereon and subsequent taxes and interest.

Tax sale to be held in 1920 and thereafter.

(3.) It shall be the duty of the Collector to hold a sale of land for taxes in the year 1920, and in each year thereafter, at such time as shall be authorized or provided by the "Municipal Act," and to enforce thereby the collection of: (a) All general taxes and local improvement taxes which shall be delinquent, together with accrued interest thereon and subsequent taxes and interest thereon; and (b) all yearly instalments and interest and taxes and interest payable in respect of any parcel of land by subsection (2) of section 5 of this Act, in payment of which default shall have been made and shall not have been cured pursuant to subsection (2) of section 6 of this Act.

Tax-sale procedure.

(4.) Except as hereinafter provided, every sale which shall be held in the years 1919 and 1920 pursuant to the preceding subsections of this section shall be had and conducted in the same manner and with the like incidents, consequences, rights, and remedies as are provided by section 9 of this Act in that behalf, and sales held thereafter shall be had and conducted in the same manner and with the like incidents, consequences, rights, and remedies as are from time to time provided by the "Municipal Act" or any general Act governing the sale of land for municipal taxes: Provided, however, that in the case of the sale of any parcel of land in respect of which default has been made in any yearly instalment or payment mentioned in subsection (2) of section 5 of this Act, the upset price shall be the sum of the following items:—

Upset prices

- (a.) The amount of every instalment of capital sum or soldier's capital sum in default, together with a surcharge equal to ten per cent. of the instalment or instalments thereof in default;
- (b.) Interest at seven per cent. per annum on the outstanding balance of capital sum or soldier's capital sum computed up to the then next following fifteenth day of September;
- (c.) All unpaid general taxes and local improvement taxes which shall have accrued due in respect of such parcel since the thirty-first day of December, 1917, with interest thereon up to the date of sale, computed according to the "Municipal Act";
- (d.) The commission and Land Registry charges authorized by items (c) and (f) of subsection (1) of section 9 of this Act, or any similar items which may be authorized in that behalf by any Act hereafter passed governing the sale of land for taxes, as the case may be.

Purchaser's title subject to lien for unpaid instalments

(5.) The sale of any parcel of land in respect of which default has been made in any yearly instalment or payment mentioned in said subsection (2) of section 5 or of subsection (2) of section 7 shall vest in the purchaser the same title, rights, and remedies

respectively as in the case of other land sold for taxes; excepting, however, that such parcel shall continue to stand charged with the unpaid balance of the said capital sum or soldier's capital sum, which balance shall continue to be and form a lien thereon to the same extent as other unpaid taxes.

(6.) Any person redeeming from any such sale any parcel of land in respect of which default has been made in any yearly instalment or payment mentioned in said subsection (2) of section 5 or subsection (2) of section 7 shall, in addition to fulfilling all other conditions and requirements in that behalf and making all payments required by this Act or the "Municipal Act" (as the case may be), be required to pay to and for the use of the Corporation every yearly instalment of capital sum or soldier's capital sum and interest mentioned in said subsection (2) of section 5 or subsection (2) of section 7, respectively, which shall have become payable during the interval between such sale and the redemption of such parcel: Provided, however, that if the purchaser shall have paid any such yearly instalment during such interval, the amount thereof shall be refunded to him by the Corporation upon the payment thereof by the person so redeeming.

Conditions of redemption.

(7.) The purchaser at any such sale of any parcel in respect of which default has been made in any yearly instalment or payment mentioned in said subsection (2) of section 5 or subsection (2) of section 7, respectively, shall take and hold such parcel subject to due payment by him of the yearly instalments or payments mentioned in said subsection (2) of section 5 or subsection (2) of section 7, respectively, and subject to the provisions of section 6 and subsection (3) of section 7 of this Act relating to default in payment thereof.

Tax purchaser to pay balance of instalments.

PART IV.

RELATING TO THE 1918-1919 ASSESSMENT ROLL.

17. The word "land," where used in this Part of this Act, shall have the meaning ascribed to it by section 2 of the "Municipal Act," except where a different or extended meaning is given by this Part.

18. (1.) The Council shall, within two months after the passing of this Act, apply to a Judge of the Supreme Court of British Columbia, ex parte, in Chambers, to appoint a Commission consisting of three persons to be Assessment Commissioners, whose duties and powers shall be as hereinafter set out in this Act; and it shall be the duty of the Judge to whom such application shall be made to appoint such Assessment Commissioners accordingly.

Appointment of Assessment Commissioners.

(2.) The said Assessment Commissioners shall be subject to the provisions of subsections (1), (3), (4), (5), (6), (7), (8), (9), and (11) of section 22 of this Act.

Qualifications and powers.

Assessment Commissioners and Local Improvement Commissioners to assist each other.

(3.) It shall be lawful for the said Assessment Commissioners to confer with and obtain information and assistance from the Local Improvement Commissioners hereinafter mentioned, and for the said Local Improvement Commissioners to similarly confer with and obtain information and assistance from the said Assessment Commissioners, to the end that the functions and powers of the respective Commissions and Commissioners may be exercised harmoniously and to prevent or lessen, so far as reasonably may be, any undue burden or hardship in the case of the various parcels of land which may be affected.

Commissioners to prepare 1918 assessment roll.

(4.) It shall be the duty of the said Assessment Commissioners:—

(a.) To forthwith, in the place and stead of the Assessor of the Corporation, prepare the assessment roll of the Corporation for the year 1918, in the same manner as is specified for the annual assessment roll by subsection (1) of section 205 of the "Municipal Act" (1914):

To equalize assessment.

(b.) In connection with the preparation of such assessment roll, to act as a Board of Equalization, by rectifying the classification or reducing or increasing the assessed value of any land on the same street, in the same vicinity, or of the same or a similar class, in order to equalize, as nearly as reasonably may be, the assessed value of land of the same or a similar class in the municipality, or of one class as compared with another class or classes; but so that the aggregate assessed value of all rateable land in the municipality, as shown by such assessment roll when completed, shall not be less than forty-five million dollars:

To sign and certify assessment roll.

(c.) To certify and sign such assessment roll upon completion thereof, and forthwith return the same to the Council.

Commissioners may use existing roll.

(5.) In order to expedite the completion of such assessment roll, it shall be competent for the said Assessment Commissioners, in their discretion, to make use of the assessment roll heretofore prepared by the said Assessor for the year 1918; but so that all amounts entered therein by the said Assessment Commissioners which shall differ from amounts previously entered by the said Assessor shall be shown in red ink.

Assessor to assist Commissioners

(6.) The said Assessor and his clerks and assistants shall aid and assist the said Assessment Commissioners by all available means; and any entry, change, or alteration which shall be made by them or any of them in the said roll by the direction of the said Assessment Commissioners shall be deemed to have been made by such Assessment Commissioners.

Effect of roll.

(7.) Such assessment roll, when certified and signed by the Assessment Commissioners, shall be the assessment roll of the Municipality for the year 1918, within the meaning of the "Municipal Act," and shall be thereafter acted upon and dealt with as such accordingly

in all respects as if the same had been prepared by the said Assessor, save as hereinafter mentioned, namely:—

- (a.) It shall not be requisite for the said Assessor to sign or certify the said roll or to return the same to the Council:
- (b.) No notice of assessment shall be required to be given to any person named thereon as being assessed for land, real property, or improvements:
- (c.) Such roll shall not be considered, revised, equalized, or confirmed by any Court of Revision, nor shall any person have recourse to any Court of Revision or to any Court, Judge, or other authority in respect of or in relation to such roll or any assessment or valuation appearing thereon; but such roll, when so signed and certified by the Assessment Commissioners, shall be final, valid, and binding upon all persons concerned, and upon the lands and improvements herein mentioned, any law to the contrary notwithstanding: Provided, however, that in case any manifest error or slip shall appear on such roll, the same may be corrected by or by the direction of the said Assessment Commissioners.

(8.) Notwithstanding anything contained in the "Municipal Act," for the purpose of such assessment and levying rates thereunder, the following provisions shall apply, namely:—

Rules governing assessment.

(A.) The railway tracks of every railway company or street-railway company, whether upon a public highway or not, shall be deemed to be land, and shall be assessed as such at the following rates per running foot of single track, namely:—

Railway-tracks to be assessed as land

(a.) Where laid in or on a concrete base or foundation, at the rate of one dollar per running foot:

(b.) All other tracks at the rate of fifty cents per running foot:

Provided, however, that any land, other than a public highway, occupied by such tracks shall be also liable to be assessed irrespective of such tracks or the assessment thereof.

(B.) The mains of any gas company or water or waterworks company on a public highway shall be deemed to be land, and shall be assessed as such at the following rates, namely:—

Water and gas pipes to be assessed as land.

(a.) Mains of a gas company, at the rate of forty cents per running foot:

(b.) Mains of a water or waterworks company, at the rate of sixty cents per running foot.

(C.) Land the fee of which is in the Corporation or the Crown (whether in the right of the Province or the Dominion), but which is held under agreement for sale or lease, or which is occupied other than by the Corporation or Crown, respectively, shall be liable while so held or occupied to assessment and taxation to the same extent as if owned by the holder, lessee, or occupant thereof, but such assessment or taxation shall not in any way affect the respective rights of the Corporation or the Crown in such land. Such land

Assessment of lands of Crown or Corporation held by other parties.

shall be entered in the said assessment roll in the name of the holder or occupier thereof, and the taxes imposed thereon shall be a lien against the title or interest of such holder or occupier, recoverable as provided by section 275 of the "Municipal Act":

Lands of Crown or Corporation not to be sold.

Lease, etc., may be cancelled if judgment for taxes not paid.

Lease, etc., cancelled if judgment for taxes not paid.

Cancellation of lease not to extinguish liability for past taxes.

Notice, how given.

1918 assessment to continue for 1919.

(i.) No land the fee of which is in the Corporation, but which is held or occupied as aforesaid, shall, nor shall the interest of such holder or occupier, be sold for unpaid taxes; but where any taxes thereon are delinquent the Collector may, if so directed by resolution of the Council, give such holder or occupier written notice requiring payment, within six months from the giving of such notice, of such taxes and accrued interest thereon and of all subsequent taxes and interest accrued or accruing payable in respect of such land up to the expiration of such six months; and, failing payment of all such taxes and interest within the time so limited, the lease, agreement for sale, or other instrument under which such land was so held or occupied, and all right, title, and interest of such holder or occupier, his heirs, executors, administrators, or assigns thereunder, shall ipso facto cease and determine:

(ii.) In case any judgment shall be recovered against such holder or occupier for any taxes in respect of such land and shall remain unsatisfied for one month after such recovery, the Collector may, in addition to all other remedies provided by law in that behalf, give to such holder or occupier a written notice requiring payment within six months thereafter of all moneys payable under such judgment and of all subsequent taxes and interest accrued or accruing payable within such six months; and, failing due and full payment thereof within such time, such lease, agreement for sale, or other instrument, and all such right, title, or interest as aforesaid, shall ipso facto cease and determine:

(iii.) Provided, however, that no such determination of such lease, agreement for sale, or instrument as mentioned in subparagraphs (i) and (ii) of this subsection shall affect the liability of such holder or occupier for payment of any taxes accrued or judgment recovered prior to such determination:

(iv.) The notice required to be given by said subparagraphs (i) and (ii) may be given in the manner from time to time provided by the "Municipal Act" for the giving of notices of assessment.

19. (1.) Notwithstanding anything contained in the "Municipal Act," and subject as hereinafter provided, the assessed value of land and improvements as shown on the assessment roll so prepared and certified by the said Assessment Commissioners shall be the

assessed value of such land and improvements on the assessment roll of the municipality for the year 1919; and (except as hereinafter in this subsection provided) the provisions of subparagraphs (b) and (c) of subsection (7) of the last preceding section shall extend and apply to the assessment roll for said last-mentioned year:

(a.) Provided, however, that in any case where the said Assessor is aware that any improvements have been removed or destroyed or other or further improvements have been placed upon any parcel of land, the assessed value of such improvements shall be altered or entered accordingly by the Assessor on the assessment roll for the year 1919, and the Assessor shall send to the person named on such roll as being assessed for such improvements a notice as required by section 209 of the "Municipal Act" (1914), such notice being limited, however, to the value at which such improvements have been estimated and assessed:

(b.) In any case mentioned in subparagraph (a) of this subsection, the person so assessed in respect of such improvements shall have the same right of complaint to the Court of Revision and of appeal therefrom as is now provided by the "Municipal Act" (1914) in the case of complaints against assessment; but every such complaint and the power of the said Court of Revision or any Court or Judge to deal therewith shall be limited to the question of the value or assessment of such improvements:

Appeal to Court
of Revision as to
assessment of
improvements

(c.) If the value or assessment of any such improvements shall be altered or entered on the assessment roll for the year 1919 as mentioned in subparagraph (a) of this subsection, the Assessor shall notify the Municipal Clerk accordingly, and thereupon a sittings of the Court of Revision shall be advertised and held to deal with any complaints concerning the value or assessment of such improvements; and the now existing provisions of the said "Municipal Act" (1914) relating to the proceedings and powers of the said Court of Revision and to any appeal therefrom shall apply, mutatis mutandis, as nearly as may be, to any such complaints, limited, however, as set forth in the last preceding paragraph of this subsection.

Sittings of Court
of Revision

20. And any all provisions of the "Municipal Act" (1914), or of any Act which may be substituted therefor, which are repugnant to or inconsistent with any of the provisions of this Part are hereby repealed so far as relate to the annual assessment and assessment roll of the Corporation for the years 1918 and 1919, respectively.

Repealing
Inconsistent
provisions

PART V.

READJUSTMENT OF LOCAL IMPROVEMENT ASSESSMENTS.

Appointment of
Local Improvement
Commissioners.

21. The Council shall, within two months after the passing of this Act, apply to a Judge of the Supreme Court of British Columbia, *ex parte*, in Chambers, to appoint a Commission consisting of three persons to be Local Improvement Commissioners, whose duties and powers shall be as hereinafter set out in this Act; and it shall be the duty of the Judge to whom such application shall be made to appoint such Commissioners accordingly.

22. The appointment, qualification, powers, rights, functions, and duties of the said Commissioners shall be subject to the following provisions, namely:—

Certain persons dis-
qualified from being
Commissioners.

(1.) No person shall be capable of being appointed or acting as such Commissioner:—

(a.) Who is a member of the Municipal Council of the Corporation.

(b.) Whose name appears on the assessment roll as owner or one of the owners of any parcel of land in respect of which any general taxes or local improvement taxes are delinquent.

Commissioners
may investigate
individually

(2.) It shall be competent for the said Local Improvement Commissioners to delegate to one or more of their number the performance of any of the functions, powers, or duties prescribed by section 23 of this Act: Provided, however, that every report or direction made or given by or on behalf of the said Commissioners shall be considered by all the Commissioners, and signed by at least two of the Commissioners before being given effect by the Council as hereinafter provided.

Commissioners
to be sworn

(3.) Every such Commissioner shall, before entering upon the duties of his office, subscribe and take, before the Clerk of the Municipality, the following oath or affirmation:—

I, _____, do solemnly swear [or affirm] that I will truly and faithfully, and without fear, favour, or partiality, execute the powers and trusts vested in me pursuant to the "Victoria City Relief Act, 1918 (No. 2)," according to the best of my knowledge and judgment, and that I am not disqualified from acting as a Commissioner under the said Act. So help me God

Remuneration of
Commissioners.

(4.) The Corporation shall pay the Commissioners for their services remuneration at such rate as may be agreed upon between the Corporation and the respective Commissioners, and in the event of any failure to so agree, such reasonable remuneration as shall be fixed by a Judge of the said Supreme Court, by order in Chambers, on an *ex parte* application by the Corporation.

Vacancies.

(5.) In the event of any Commissioner dying, resigning, refusing to act, or being absent, or becoming incapable of acting by reason of sickness or any disability or misconduct, any Judge of the said

Supreme Court to whom an application shall be made by or on behalf of the Corporation shall, by order in Chambers, appoint some other person as Commissioner in his stead.

(6.) The provisions of sections 8, 11, and 12 of the "Public Inquiries Act" shall extend and apply, mutatis mutandis, to the proceedings, powers, duties, and privileges of the said Commissioners. Application of "Public Inquiries Act."

(7.) All available books, accounts, records, assessment rolls, collector's rolls, instruments, documents, and writings of the Corporation which are relevant to or required for any of the proceedings or functions of the Commissioners shall be produced for their use or information; the Corporation shall provide the Commissioners with all necessary clerical and actuarial assistance, and all officers and servants of the Corporation shall assist the Commissioners in the performance of their duties in all reasonable ways and at all reasonable times. Commissioners. Corporation's officers to assist.

(8.) The Commissioners shall be at liberty to require that any representations or complaints which may be made to the Commissioners shall be made in writing, with such particularity as the Commissioners shall require, before being considered by the Commissioners. Commissioners may require complaints to be in writing.

(9.) In the event of it becoming necessary to appoint some other person as Commissioner by reason of any vacancy existing or arising for any of the causes mentioned in subsection (5) of this section, no proceedings or decisions had, taken, or arrived at by the Commissioners prior to such vacancy shall in any way be affected, but the same shall be valid and effectual and shall be and continue to be acted upon, notwithstanding that such vacancy shall have occurred and such other Commissioner shall have been appointed, and without any necessity for recommencing such proceedings or reconsidering any matter or thing which shall have arisen or been considered or decided before such vacancy occurred. Vacancy and fresh appointment not to affect proceedings already had.

(10.) The proceedings of and before the said Commissioners shall be public and may be adjourned from day to day or from time to time. The Commissioners may act upon, accept, or adopt such evidence as they may deem sufficient, and whether written or oral; and, while always having the right to insist upon evidence being given or submitted under oath by affidavit or by statutory declaration, the Commissioners need not require any evidence to be so given, nor shall the strict rules of evidence apply. The said Commissioners shall, at the expense of the Corporation, advertise for not less than five days, in every daily newspaper published in the City of Victoria, the time and place of their first sittings for the consideration of any work of local improvement which they intend to consider or investigate; and the Corporation and all parties affected or to be affected by the special assessment therefor shall have the right to be represented or appear and be heard in relation thereto. No other or further notice shall be required to be given to any person, but Proceedings before Commissioners.

the Commissioners may give any other or further notice as they may determine.

Chairman.

(11.) The Commissioners shall elect or appoint one of their own members to be Chairman.

Council may refer local improvement works to Commissioners for investigation.

23. (1.) Notwithstanding any law to the contrary, in any case where a work of local improvement has heretofore been undertaken or constructed or carried out in whole or in part under the "Local Improvement Act," or under the local improvement provisions of any former Act, and whether the special assessment roll in relation thereto has or has not been confirmed, and whether the special assessment therefor has or has not been made or imposed, and whether or not any questions of law have arisen, or objections, disputes, or difficulties have been raised, or action brought or proceedings taken in relation thereto, it shall be lawful for the Council, by resolution, to refer to such Local Improvement Commissioners, and require them to consider, investigate, and inquire into, and for the said Commissioners to accordingly consider, investigate, and inquire into—

Matters to be considered by Commissioners

- (a.) The items, amount, incidence, and apportionment of the cost of any such work of local improvement and of the special assessments made, authorized, required, or proposed to be made therefor, and whether or not such special assessment, either alone or together with other municipal rates or taxes, is or may or will be unduly burdensome upon any or all of the lots affected thereby.
- (b.) The proportion and amounts of such special assessments which are paid or unpaid or which ought to be paid in respect of all or any of such lots:
- (c.) The benefit derived or derivable from such work by the various lots assessed or assessable therefor, either generally or compared with each other:
- (d.) The probable or reasonable lifetime of such work or any portion of such work:
- (e.) The amounts realized or not realized by the Corporation on account of sinking fund and interest in relation to any debentures, bonds, or stock issued for the cost of such work:
- (f.) The probable ability or likelihood of any lot specially assessed or assessable for such work being capable of bearing its share of such special assessment:
- (g.) The amount which should fairly and reasonably be charged against the various lots abutting on or benefited by the work for the cost of such work and the expenses incurred in relation thereto, having in view all the circumstances:
- (h.) The reductions (if any) which ought to be made from the special assessment in the case of triangular or irregularly shaped lots, or lots situate at the junction or intersection

of streets, or lots wholly or in part unfit for building purposes:

- (i.) The desirability or feasibility of extending or prolonging the period or term of years over which the special assessment is or may be made payable:
- (j.) The debts or obligations incurred by the Corporation in respect of such work, whether under debentures, bonds, stock, treasury certificates, treasury bills, temporary loans, or advances or otherwise howsoever; and
- (k.) Generally, any or every matter or thing, fact, or circumstance in connection with or in relation to such work which the Commissioners may deem proper or relevant to be considered, for the purpose of recommending to the Council to give effect to any of the powers conferred by section 25 of this Act.

(2.) It shall be the duty of the Council to so refer to such Commission the investigation of every such work in respect of which there are instalments of the special assessment in arrear on more than one-half in number of the lots specially assessed.

Council must refer certain works to Commissioners.

24. (1.) The said Local Improvement Commissioners to whom from time to time any such work or works of local improvement is or are referred as aforesaid shall forthwith consider, investigate, and inquire into the same as fully and efficiently as they may reasonably be able, and report to the Council in writing the result of such investigation and inquiry, and direct the Council in each case which (if any) of the remedies or measures of relief, allowances, or adjustments mentioned in the next following section the Council should apply or give effect to, specifying the same with reasonable particularity. Any such report or direction may be corrected, amended, or varied by the said Commissioners at any time prior to its having been given effect by the Council as hereinafter provided.

Commissioners to direct Council as to relief to be given.

25. (1.) Notwithstanding any Statute or law to the contrary, it shall be the duty of the Council by by-law to carry out and give effect to every such report or direction of the said Local Improvement Commissioners, by the exercise of any or all of or any combination of the powers conferred by the following subparagraphs of this subsection as the said Commissioners may direct: Provided, however, that it shall be competent for the Commissioners to include in any such report alternative directions whereby the Council may elect either to perform or complete any work or further work specified by the Commissioners and authorized to be done as a work of local improvement by section 3 of the "Local Improvement Act," as a part of the relief or readjustment to be given or made, either at the cost of the Corporation or of the owners of lots specially assessed, or both, as the Commissioners may provide; or to decline to perform or complete such work or further work, in which case the Council

Council to carry out directions of Commissioners

shall give effect to such alternative direction as the Commissioners shall prescribe in their report; and in particular, but without detracting from the generality of the foregoing words of this subsection, the Council is hereby authorized to provide by any such by-law, in relation to any such work of local improvement:—

Corporation may assume portion of owners' portion cost of work.

(a.) That any portion or proportion of the owners' portion of the cost, as chargeable under the assessment roll or otherwise determined, shall be paid by the Corporation; and to make or cause to be made thereafter in each year a proportionate reduction in the amounts levied or to be levied upon the several lots assessed or to be assessed for the cost of such work:

Corporation may pay cost of any part of work.

(b.) That the cost of any part of the work shall be paid by the Corporation; and to make or cause to be made thereafter in each year a proportionate reduction in the amounts levied or to be levied upon the several lots assessed or to be assessed for the cost of such work:

Corporation may pay various items of cost of work.

(c.) That the whole or any part of the amount of any item or items authorized by subsection (2) of section 19 of the "Local Improvement Act" to be included as part of the cost shall be paid by the Corporation; and to make or cause to be made thereafter in each year a proportionate reduction in the amounts levied or to be levied upon the several lots assessed or to be assessed for the cost of such work:

Corporation may relieve particular lots.

(d.) That the whole or any portion of the amount charged or which would, except for such by-law, be charged or chargeable upon any particular lot or lots shall be paid by the Corporation; and to make or cause to be made in each year thereafter, proportionate reduction in the amount levied or to be levied upon such lot or lots:

May assess on frontage basis instead of according to assessed value

(e.) That any lot or lots shall thereafter be specially assessed by a rate or rates according to the number of feet frontage abutting on the work, instead of according to in proportion to the assessed value thereof; and to make or cause to be made thereafter in each year a proportionate reduction in the amounts levied or to be levied upon such lot or lots for the cost of such work: Provided, however, that such rate or rates need not be an equal rate for the entire frontage affected by the work or the assessment therefor:

May extend number of annual instalments of assessment

(f.) That the number of annual instalments of the special assessments which have been authorized, fixed, or specified, by by-law or otherwise, for payment of the owners' portion of the cost of any such work shall be extended or increased, and to make or cause to be made, in each year thereafter, a proper allowance in the amounts levied or to be levied upon the lots to be specially assessed, except in the case of lots the owners of which have elected otherwise, as

provided by subclauses (iii) and (iv) of this clause:
Provided, however:—

(i.) That no such extension or increase shall be made in the case of any special assessment which has been so authorized, fixed, or specified to be paid in more than ten annual instalments or spread over a period of more than ten years:

No extension where assessment payable in more than ten annual instalments.

(ii.) That in case any debentures, bonds, or stock have been issued for the cost of such work, no such extension or increase of the number of such annual instalments shall in any way prejudice or affect the right of the holders of such debentures, bonds, or stock to payment of the same at maturity, nor the obligation of the Corporation to so pay the same; but any deficiency in any year or from year to year of sinking fund or interest required for the due payment of such debentures, bonds, or stock shall be provided and made good by the Corporation; and a rate sufficient to provide for such deficiency in any year shall be included in the yearly rate levied for the payment of interest and sinking fund on the debts of the Corporation:

Rights of debenture-holders not to be affected.

Deficiency to be provided by annual rate.

(iii.) In any case where the special assessment for the cost of such work shall have been already made or imposed, the Assessor, or some other officer of the Corporation to be designated by the Council, shall, upon the passing by the Council of the by-law providing for any such extension, give to the owner of every lot affected by such by-law, as shown on the last revised annual assessment roll, in manner provided by subsections (4), (5), and (6) of section 13 of the "Local Improvement Act," a written notice stating that such by-law has been passed, and requiring such owner to elect, in writing to be delivered to the Assessor within one month after the date of such notice, whether he will thereafter pay the reduced annual instalments of assessment on such lot, extended over such increased number of years, or whether he will thereafter continue to pay the unreduced annual instalments, as originally assessed or levied, extending over the number of years fixed therefor in the first instance:

In case of extension, owner to be given notice to elect

(iv.) After the coming into force of such by-law, effect shall be given to every such written election made within the time hereinbefore limited, according to the nature and effect thereof; and every owner failing to so elect in writing within the said time shall be deemed to have elected to thereafter pay such reduced annual instalment, extended over such increased number of years. Every election, whether duly made in writing or resulting from failure to elect in writing as aforesaid, shall be final and irrevocable.

Effect of election

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and thereafter binding upon all persons concerned and upon the land affected; and the special assessment roll for such work shall be amended accordingly, or an additional or supplementary roll prepared as hereinafter provided or as may be requisite in the circumstances.

Reductions not to exceed instalments not accrued due

(2.) Provided, however, that no reduction or allowance shall be directed by the said Commissioners or made by the Council in relation to any such work in respect of the assessment of any lot which shall exceed the amount of the instalments of the special assessment levied upon such lot which shall not have accrued payable before the report of the Commissioners in relation to such work.

Quashing by-laws.

(3.) No by-law passed in pursuance of subsection (1) of this section shall be quashed, set aside, declared invalid, or brought into question by or in any proceedings in any Court, except upon the ground that the same does not reasonably or substantially incorporate or give effect to the report or direction of the said Commissioners in that behalf, nor except upon application to quash, to be made within the time and in the manner provided by Part VI., Division (3). of the said "Municipal Act."

Assessment roll to conform to by-law

(4.) In case any by-law authorized by subsection (1) of this section shall have come into force before the special assessment roll for such work has been made up or confirmed, such assessment roll shall be made up in such manner as to incorporate and give effect to the provisions of such by-law.

Amendment of existing assessment roll.

(5.) In case any by-law authorized by subsection (1) of this section shall come into force after the special assessment roll for such work shall have been confirmed, such assessment roll shall be amended by the Assessor, in red ink, so as to incorporate and give effect to the provisions of such by-law, or he may prepare an additional supplementary roll for the said purpose, as the circumstances may require: and upon completing such amendments or such additional or supplementary roll, the Assessor shall give notice to the assessed owners affected thereby, in manner provided by subsections (4), (5), and (6) of section 13 of the "Local Improvement Act," stating that such amended roll may be inspected at his office during office hours.

Quashing amended roll.

(6.) No such assessment roll or amended or additional or supplementary roll shall be subject to revision or confirmation by the Court of Revision, nor shall the same be quashed, set aside, or declared invalid in whole or in part, except on the ground that the same does not reasonably or substantially incorporate or give effect to the provisions of the by-law in that behalf passed under subsection (1) of this section, nor except upon application to quash such assessment, in whole or in part, to be made as nearly as may be in the manner provided by Part VI., Division (3), of the "Municipal Act," for the quashing of by-laws, orders, and resolutions. No such application shall be made by or on behalf of any owner except within

one month after the notice required by subsection (5) hereof shall have been given him as thereby provided.

(7.) If such assessment roll or amended or additional or supplementary roll shall not have been quashed, as hereinbefore mentioned, the same shall be certified by the Clerk, and shall thereupon be and be deemed to be confirmed, and shall be valid and binding upon all persons concerned, and upon the land specially assessed, notwithstanding any defect, error, or omission therein or any defect, omission, or error in such by-law, or any other by-law in relation to such work, or any notice given or proceeding taken, or the omission of any notice or any proceeding which ought to have been given, taken, or done before the passing of the by-law for undertaking the work, or thereafter down to and including the completion of the amendment of such roll or of such additional or supplementary roll, as the case may be.

Effect of
certified roll

(8.) Upon such assessment roll or amended or additional or supplementary roll being certified as aforesaid, the by-law by which the original assessment for the work was imposed (if any), and all other by-laws and proceedings passed, had, or taken in relation to such work, shall ipso facto be deemed to be amended in all necessary particulars and respects, so as to conform with the by-law in relation to such work passed under subsection (1) of this section, and with such assessment roll or amended or additional or supplementary roll, as the case may be.

Original assessment
by law ipso facto
amended

(9.) Upon such assessment roll or amended or additional or supplementary roll, as the case may be, being certified as provided by subsection (7) of this section, the Collector shall make all necessary or proper amendments or entries in the Collector's roll (if any) relating to such work, or he may prepare a new, additional, or supplementary Collector's roll in relation thereto, as the case may be.

Amending
Collector's roll

(10.) In every case where, by reason of the exercise of the powers contained in subsection (1) of this section, a reduction is made in the amounts to be thereafter levied in each year upon any lot or lots to be assessed for the cost of any such work, the aggregate yearly amount of such reduction shall be provided by the Corporation, and a rate sufficient to provide the same shall be included in the yearly rate levied for the payment of interest and sinking fund on the debt of the Corporation.

Amounts represented
by reductions to be
included in annual
rates

(11.) It shall be lawful for the said Commissioners, on the application of any owner, in their discretion to exercise the powers conferred by sections 23 and 24 of this Act in relation to any work, notwithstanding that the same shall not have been referred to them by the Council; and it shall be lawful for the Council to exercise the powers conferred by subsection (1) of this section in relation to any work which shall not have been referred to the Commissioners. In either of such cases the provisions of subsections (2) to (10), both inclusive, and subsection (12) of this section shall apply: Provided, however,

Commissioners or
Council may readjust
assessments independ-
ently of each other

that no by-law passed by the Council in pursuance of this subsection shall take effect unless or until considered by the said Commissioners and approved by a majority of the Commissioners, over their signatures.

Credit to be given
for payment made
in advance

(12.) In case it shall be found, on the investigation by the Commissioners of any such work of local improvement, that any person who is the owner of any lot or parcel at the time of such investigation has paid any instalment or instalments of the special assessment on such lot for such work in advance of maturity, or has paid the whole of the special assessment on such lot, and in the event of the Commissioners directing that relief be given to any owners who shall not have paid any such instalments in advance of maturity, the said Commissioners may direct by their report that such person so paying in advance or in full shall be given credit by the Corporation for such amount (if any) as they shall specify:

(a.) In every such case, upon effect being given to such report by by-law as hereinbefore provided, the amount so directed to be credited shall be credited and applied by the Collector pro tanto in payment of subsequent instalments (if any) of such special assessment on such lot. Provided, however, that if no such subsequent instalments shall remain to be paid, or the amount of such credit shall be in excess of the amount of such subsequent instalments, such person shall be entitled to receive from the Collector a credit voucher for the amount of such credit or such excess (as the case may be), which shall, on presentation, be accepted as payment pro tanto of any taxes or annual payment or instalment or interest payable by such person in respect of the same or any other lot or parcel. Provided further that in the event of such person, or his heirs, executors, or trustees, ceasing to be the assessed owner of any rateable land in the said city, any such credit voucher and the moneys or credit represented thereby may be transferred by endorsement to any other assessed owner of rateable land, and used and applied for payment pro tanto of any taxes, or annual payment or instalment or interest payable by the transferee thereof, as he may specify:

(b.) The moneys, credit, liability, or obligation represented by any such credit voucher shall not be subject to any process of attachment, garnishment, or execution; nor shall the same be capable of assignment or transfer so long as the person to whom the same was issued, his heirs, executors, or trustees, continue to be the assessed owner of rateable land in the municipality, nor except as hereinbefore provided:

(c.) The foregoing provisions of this subsection shall also apply, mutatis mutandis, in any case where the powers

conferred by subsection (1) of this section are exercised by the Council independently of an investigation and report by the Commissioners as provided by subsection (11) of this section.

(13.) In every case where the Council shall have given effect to any report or direction of the said Commissioners in relation to any such work pursuant to the provisions of this section, every by-law passed by the Council for such purpose shall be final and conclusive, and it shall not be competent for the Council thereafter in relation to the same work to exercise the powers conferred by section 57 of the "Local Improvement Act."

Council not to readjust assessment after dealt with by Commissioners.

PART VI.

MISCELLANEOUS.

26. (1.) Notwithstanding any law to the contrary, it shall be lawful for the Council to provide by by-law, in its discretion:—

Rescinding 1915 sales in certain cases.

(a.) For the rescission, with the written consent of the purchaser, of the sale of any parcel of land sold for taxes in the year 1915, where, in the opinion of the Council, such sale was induced or brought about by any misstatement of fact made by the Collector in the course of the sale proceedings, or appearing upon the assessment roll or Collector's roll of the said Corporation:

(b.) For the refund to the purchaser of any moneys paid by him on account of the purchase price of such land, with interest thereon from the time of such sale at the rate of six per cent. per annum.

(2.) Upon any such by-law being passed and such moneys refunded, the taxes and interest for which such land was sold shall ipso facto reattach to such land as of the date of such sale, with the same incidents, obligations, liability, rights, and remedies as if no such sale had been made, and shall be deemed to be delinquent taxes for the purposes of any sale or proceedings which may be taken for the recovery or collection of taxes under this Act or any other Act; and the Collector shall thereupon enter the amount thereof against such parcel as delinquent taxes accordingly on the Collector's roll for the year 1918.

27. Save as hereinafter provided, no by law heretofore passed by the Council for the establishing, opening, making, extending, or widening of any road, street, lane, or other public thoroughfare, or for entering upon, expropriating, breaking up, taking, or using any real property for the said purposes, without the consent of the owners thereof, shall be set aside or declared invalid by reason only

Validating certain by laws

of the fact that such by-law was not published in the Gazette and in some newspaper published or circulating in the municipality; but every such by-law shall, notwithstanding any omission to so publish the same, be deemed to have come into effect upon registration thereof in the office of the County Court Registrar:

Provided, however: (a) That nothing in this section contained shall in any way prejudice or affect the rights of any party to any action now pending in any Court in relation to any such by-law; (b) That this section shall not apply to any by-law which has been or shall have been quashed or set aside or held or declared to be invalid, nor to any by-law the validity of which is in question in any appeal pending in any Court before or at the time of the passing of this Act.

Dilapidated
and uncleanly
buildings.

28. The provisions of section 158 of the "Municipal Act" (1914) shall apply to any building, structure, or erection in the municipality which, although not a nuisance and dangerous to the public safety or health, is in the opinion of the Council, in so dilapidated or uncleanly a condition as to be offensive to the community.

Assessments for
local improvement
works completed in
part.

29. Notwithstanding the amendment or the partial repeal of section 133 of the "Municipal Act" by section 25 of Chapter 44 of the Statutes of 1916, in case the Council shall have before the coming into force of said chapter 44 deemed it inadvisable or impracticable to complete any work of local improvement which has been carried out in part, and shall have passed a by-law authorizing an assessment to be made for the cost of such work so far as carried out or completed, and shall have, since the passing of said chapter 44, obtained, or shall hereafter obtain, the approval of such by-law by the Lieutenant Governor in Council, no such by-law nor any assessment subsequently made in respect of such work of local improvement shall be quashed, set aside, or declared invalid by any Court for any reason which would not have been available, if said section 25 of chapter 44 had not been passed, and if section 133 of the "Municipal Act" had not been so amended or partially repealed: Provided, however, that nothing in this section shall in any way affect litigation pending at the time of the passing of this Act.

Impounding
animals

30. Within and for the purposes of the Municipality of the City of Victoria, the word "cattle" as used in subsection (45) of section 54 of the "Municipal Act" shall, in addition to the meaning ascribed by said subsection (45), also mean and include dogs, cats, fowls, poultry, and rabbits.

Construction of Act

31. It is hereby declared that this Act is remedial and enabling in its nature and intent, and the various sections hereof shall accordingly receive a liberal and beneficial interpretation; and every proceeding, act, or thing which shall be had, taken, or done by or on

behalf of the Corporation, the Council, or the said Commissioners in the reasonable and bona-fide endeavour to carry out any of the provisions of this Act shall be supported by every fair and reasonable intendment, to the end that no such proceeding, act, or thing shall be quashed, set aside, or declared invalid by reason of any irregularity, omission, or defect, so long as the same shall be done reasonably and honestly, and may be reasonably considered to be within the purpose, intent, and meaning of this Act.

VICTORIA, B.C.

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