



CHAPTER 98.

An Act to amend the "Vancouver Incorporation Act, 1900."

[Assented to 29th March, 1919.]

WHEREAS a petition has been presented by the City of Van- Preamble.
couver, praying that the "Vancouver Incorporation Act,
1900," be amended:

And whereas it is deemed expedient to grant the prayer of the said petition:

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

1. Section 36 of the "Vancouver Incorporation Act, 1900" (hereinafter called the "principal Act"), is repealed.

2. Section 39 of the principal Act is repealed, and the following Re-enacts s. 39.
section enacted in lieu thereof:—

"39. (1.) The Assessor or Assessors shall once in every year Assessment roll
prepare an assessment roll, into which he or they shall set down with respect to each and every rateable parcel of land within the city:—

"(a.) A short description thereof by which the same can be identified on the books of the Land Registry Office for the District of the City of Vancouver:

"(b.) The value thereof:

"(c.) The value of all improvements thereon:

"(d.) The name or names of the registered owner thereof:

"(e.) The addresses of all such owners as provided in subsection (2) hereof:

"(f.) The name of any person claiming notice of assessment and taxes under subsection (4) hereof:

"(g.) The address of each person claiming notice as aforesaid:

“(h.) The name of any person interested in any assessable land, the fee-simple of which is held in the name of His Majesty in the right of the Province of British Columbia, and the value of his interest:

“(i.) The names of all persons, being tenants, occupying any property in the City of Vancouver.

“(2.) The Assessor or Assessors shall exercise reasonable care in obtaining and setting down the address of the owner or owners, and shall more particularly adopt the following alternatives in the order named:—

“(a.) The address as known to the Assessor, or as obtained by him in the course of his assessment:

“(b.) The address as appearing in the application for registration or otherwise in the Land Registry Office.

“In the event of the address of the owner not being known to the Assessor and not being obtainable by the Assessor as aforesaid, and not being recorded in the Land Registry Office, the Assessor shall enter on the roll in red ink the main post-office of the City of Vancouver.

“(3.) The description of the various parcels of land and the names of the registered owners shall be such as are shown upon the records of the Land Registry Office on the twentieth day of December in each year.

“(4.) Any person, being the holder of a registered charge or interest in any parcel of land, may at any time give notice, in writing, to the Assessor of his said charge or interest, and claim to receive notice of assessment and all tax notices therefor issued during the duration of his said charge or interest as stated in the said notice. Such notice shall state the nature and extent of such charge or interest and the duration, and shall give an address to which such notice may thereafter be sent.

“(5.) It shall be the duty of such Assessor or Assessors, if more than one be appointed, to begin to make the assessment not later than the first day of November in each year for the year following, and to return to the City Clerk the assessment roll not later than the thirty-first day of December in each year, and he or they shall attach thereto a certificate signed by him or each of them (if more than one Assessor), and verified under oath or affirmation before the Mayor or Police Magistrate of the city, or before any Justice of the Peace having jurisdiction in the city, and such oath or affirmation shall be in the form following, or to the like effect:—

I [or we] do solemnly certify (each for himself and for each other), as far as my [or our] knowledge extends, that I [or we] have set down in the above assessment roll all the real property liable to taxation situated within the Ward of the City of Vancouver, and the true and lawful value thereof, according to the best of my [or our] information and judgment; and I [or we] certify that I [or we] have entered therein the names of all registered owners and

tenants, and of all other persons entitled to be assessed, who have required their names to be entered thereon, with their addresses and with the true description and value of the property occupied or owned by each assessed owner; and that I [or we] further certify and swear [or affirm, *as the case may be*], that I [or we] have not entered the name of any person whom I [or we] do not truly believe to be a registered owner or tenant, or the bona-fide occupant or registered owner of the property; and I [or we] have not entered the name of any person in order to give such person a vote, or at too low a rate in order to deprive such a person of a vote, or for any other reason whatsoever. So help me God.

“(6.) When the roll as herein provided has been completed, it shall be the duty of the Assessment Commissioner to deliver, or cause to be delivered, at least fifteen days before the first sitting of the Court of Revision, to each person assessed thereon who resides within the city, either personally or by leaving the same at his residence or place of business, or by mailing the same to such person at the main post-office in the City of Vancouver to the address shown on the roll (excepting where the party addressed has filed with the Assessment Commissioner at the City Hall a different address for this purpose, when, in such case, the notice hereby required shall be mailed addressed to such address so filed), a notice containing a copy of so much of the assessment roll as refers to the property of such person.

“(7.) It shall be the duty of the Assessor or Assessors, in addition to other duties imposed upon them, to collect such other information as is required by any Act of the Legislature of this Province, or by any Order in Council passed thereunder.

“(8.) The real estate of all companies shall be considered as land of residents, although the company has not an office in the city.

“(9.) It shall be the duty of the City Clerk, on the return of the assessment roll, to give notice when and where the same may be inspected; said notice to be given at least thirty days before the Court of Revision, which notice shall be published in a newspaper in the city, and shall also state the time and place at which said Court of Revision shall hold its first meeting.

“(10.) The repeal of section 39 as herein provided and the substitution of this section in lieu thereof shall not be deemed to affect the validity of any assessment made under the section now repealed; but all assessments heretofore made thereunder shall be deemed to be good and valid assessments.”

3. Section 58 of the principal Act is repealed, and the following section enacted in lieu thereof:— Re-enacts s. 58.

“58. Upon and forthwith after the final revision of the assessment roll as aforesaid the City Clerk shall deliver the same to the City Treasurer, who shall be the Collector of Taxes for the City of Vancouver, or to some other person appointed by resolution of the Council to act as such Collector, and forthwith after the passage of Return of roll.

the by-law provided for in the next preceding section the Collector shall make out a tax roll or rolls, which may be an extension of the assessment roll, and in which shall be set down with respect to each parcel of land upon which taxes have been imposed the following information as it appears upon the assessment roll:—

- “(a.) A short description of the land:
- “(b.) The name and address of the assessed owner or owners:
- “(c.) The value at which the land and improvements (exclusive of exemptions) are assessed:
- “(d.) The total amount of taxes imposed for the current year:
- “(e.) The total amount of local improvement and special assessments for the current year:
- “(f.) The total amount of delinquent taxes:
- “(g.) The total amount of local improvement and special assessments delinquent or in arrears:
- “(h.) The total amount of all other sums legally due on or in respect of any land.

“The said roll shall be *prima facie* evidence of the correctness of its contents, and shall be received in evidence in any Court of law.”

Amends s. 46A.

4. Section 46A, as enacted by section 5 of the “Vancouver Incorporation Act, 1900, Amendment Act, 1917 (No. 1),” is amended by inserting after the word “assessment,” in subsection (a) of said section 46A, the following words: “and the source from which all taxes which may be levied under this section are to be derived.”

Said section 46A, as enacted as aforesaid, is further amended by striking out all the words after the word “therewith,” in the forty-seventh line of said section, and inserting in lieu thereof the following words: “Provided that no by-law passed under the provisions of this section shall come into force or take effect (so far as the assessment and levying of taxes are concerned) until the same has been approved by the Lieutenant-Governor in Council of the Province of British Columbia.”

Repeals s. 59.

5. Section 59 of the principal Act is repealed.

Re-enacts s. 60.

6. Section 60 of the principal Act is repealed, and the following section enacted in lieu thereof:—

Tax notices.

“60. (1.) The Collector upon the completion of the Collector’s roll shall forthwith proceed to collect the taxes thereon set out, and shall, with respect to each parcel of land, transmit by post to the owner, or his duly authorized agent, or to the person or persons entered on the roll under subsection (4) of section 39, a statement or notice showing what taxes are due upon such parcel of land, which statement shall contain the following information:—

- “(a.) A short description of the land:
- “(b.) The name and address of the assessed owner or owners:
- “(c.) The value at which the land and improvements (exclusive of exemptions) are assessed:

“(d.) The total amount of taxes imposed for the current year:

“(e.) The total amount of local improvement and special assessments for the current year:

“(f.) The total amount of delinquent taxes:

“(g.) The total amount of local improvement and special assessment delinquent or in arrear:

“(h.) The total amount of all other sums legally due on or in respect of any land:

“(i.) The date or dates fixed by by-law up to which rebates or discounts will be allowed.

“(2.) If any unpaid taxes are shown upon such statement which have been delinquent for a period of one year prior to the date of the transmission of the statement, then such statement shall have printed or stamped upon the face thereof in ink of a different colour the words: ‘Taxes delinquent. This property will be sold for taxes between the fifteenth day of September and the thirty-first day of December in the year following this notice unless all taxes now delinquent for a period of one full year are sooner paid.’

“(3.) If any unpaid taxes are shown upon such statement which have been delinquent for a period of two full years prior to the date of the transmission of the statement, then such statement shall have printed or stamped upon the face thereof in ink of a different colour the words: ‘Taxes delinquent. This property will be sold for taxes between the fifteenth day of September and the thirty-first day of December in this year unless all taxes now delinquent for a period of two full years are sooner paid.’

“(4.) Such statement shall also show the rate imposed under the by-law provided for under section 57 of this Act.

“(5.) The statement provided for in this section shall be transmitted by mail to the address as shown on the Collector’s roll, excepting where the party addressed has filed with the Assessment Commissioner at the City Hall a different address for this purpose, when, in such case, the notice hereby required shall be mailed addressed to such address so filed.

“(6.) The Collector shall transmit by registered post a true copy of the statement referred to in this section to every person from whom he shall receive during the current year a request in writing for such copy; provided that such request shall contain a description of the land in respect of which such copy may be required and shall be accompanied by a fee of twenty-five cents.

“(7.) The statement or notice provided for in this section shall be transmitted as speedily as possible; and the Collector shall enter the date of mailing such notice in said tax roll opposite the name of the person taxed, and such entry shall be prima facie evidence of the mailing of same.”

Re-enacts s. 70.

7. Section 70 of the principal Act and all amendments thereto are repealed, and the following sections 70 to 70s, inclusive, enacted in lieu thereof:—

Tax sales.

“70. The Council of the city shall, in each and every year not earlier than the first day of October and not later than the first day of November, pass a by-law to provide for the sale by public auction of each and every parcel of land and improvements thereon upon which taxes or local improvement or special assessments or other charges appearing on the roll at the time of passing the by-law have been delinquent for a period of two years prior to the passing of such by-law, excepting such arrears as are excepted by sections 72B to 72I of this Act, and such by-law shall provide that such sale shall be held not later than forty days after the passing of the said by-law, when the Collector shall in the Council Chamber of the City Hall, at the hour of ten a.m., proceed to offer each and every such parcel of land and improvements for sale by public auction; and the Collector is hereby authorized and empowered to act as an auctioneer, or, if the Council so direct, to employ an auctioneer, and sell such parcels of land and the improvements thereon, and to adjourn the sale until the same hour of the following day, and so on from day to day until every such parcel of land is disposed of.

“70A. Notice of such sale shall be advertised in detail as to each parcel of land in a daily newspaper published in the City of Vancouver for such period as the Council shall think proper, also a general notice that the sale is to be held shall be published in the British Columbia Gazette for one month: Provided that any omission from such notice or incorrect description in such notices of any parcel or parcels of land shall not invalidate the sale of any such parcel or parcels of land sold under the provisions of such by-law if the owner of such parcel or parcels of land has been served with the notice as provided for in section 70G of this Act.

“70B. (1.) From the proceeds of such sale the Collector shall receive for and to the use of the city the sum of the following amounts:—

“(a.) The total amount of delinquent taxes and local improvement assessments and special assessments and all other charges appearing on the roll in respect to which such property is subject to sale under the provisions of this Act:

“(b.) The total amount of interest due to date:

“(c.) An amount equal to three per cent. of the total of the foregoing, or if such amount should be less than three dollars, then a minimum charge of three dollars:

“(d.) The amount of five dollars to cover the charges of the Land Registry Office:

"Provided, however, that the Council may also by by-law authorize the Collector to include in the said sum all taxes and local improvement or special assessments or other charges which have become delinquent subsequent to the date for which the land shall be sold for taxes as aforesaid, which said sum shall be the upset price, and shall be the lowest amount for which the land may be sold.

"(2.) The highest bidder shall be the purchaser; and 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 city shall be declared to be the purchaser.

"(3.) The Collector may at any time or times before the close of the sale again offer for sale on the same conditions as before any land of which the city has been declared to be the purchaser.

"(4.) The purchaser shall at the time of the sale pay to the Collector the upset price; and the balance of purchase money (if any) shall be payable at the expiration of one year from the date of sale unless the land be previously redeemed.

"(5.) If the purchaser of any land fails to pay immediately to the Collector the said amount of the upset price, the Collector shall forthwith again put up the property for sale.

"70c. Every purchaser at a tax sale at the time of the sale, and before he is given the certificate of title, shall, by himself or his agent, sign a statement setting out his full name, occupation, and post-office address, and authorizing the Collector to apply on his behalf at the proper time for registration; and such statement shall be preserved with all books, documents, and papers connected with such sale.

"70d. The Collector forthwith after selling any land at public auction as aforesaid to any person other than the city shall forthwith 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 at the expiration of one year from the date of sale on payment of the balance of the purchase money (if any) as aforesaid, and on payment of all delinquent taxes, local improvement, and special assessments and other charges to that date unless the land is previously redeemed.

"70e. When the Collector sells land for taxes, he shall forthwith file with the Registrar of Titles for the City of Vancouver 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, the amount of purchase money, the balance owing (if any), and the name of the assessed owner, and shall, with such notice, forward to the Registrar of Titles the sum of seventy-five cents to cover the cost of filing the notices and making the proper references.

"70F. Notwithstanding anything in this Act contained, in the case of any land which has been purchased by the city as provided in section 70B, and which has not been subsequently sold as therein provided, 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 any amount not less than the upset price, together with interest accrued in the meantime at the rate set out in the by-law authorizing the sale at the rate of interest payable in case of redemption; but such sale shall not in any way affect the period allowed for redemption or the right of the owner to redeem as provided in this Act. Upon the sale of any land as aforesaid, the Council shall direct the Collector to give to the purchaser a certificate as provided for in section 70D hereof, with such notification as to time for redemption as circumstances require.

"70G. The Collector, within ninety days after the date of sale, shall give to every person who at the time of sale appeared on the records of the Land Registry Office of the City of Vancouver as owner of, or as holder of a registered charge on, or as owning an interest in the land, and on any person who served a notice pursuant to subsection (4) of section 39 of this Act, a notice in writing, or partly in writing and partly in print, of the sale of the land, and the amount for which the land was sold, and of the upset price, and of the day upon which the period allowed for redemption will expire, and such notice shall have printed thereon the provisions of sections 70J and 70R of this Act, and such notice shall be sent by registered mail to such person or persons at the address as hereinafter provided:

"(a.) In the event of an address appearing upon the assessment roll as provided in subsection (2) of section 39, notice shall be sent to such address:

"(b.) In the event of no such address appearing upon the assessment roll, the notice shall be sent to the address of the registered owner or holder of a registered charge at any address appearing on his application to be registered as such, or 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 of no address being available to the Collector as set out in subsections (a) and (b) hereof, 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 city with respect to such notice.

"70H. During the period allowed for redemption the land shall continue to be assessed and taxed in the name of the person who at the time when the land was offered for sale appeared upon the assessment roll as the owner thereof, and he shall be liable for

the taxes accruing, and the same shall form a charge upon the land; and if the land is redeemed after the time provided by this Act for the passing of a by-law authorizing a subsequent sale of land for taxes, the taxes which are then delinquent for more than two years shall be paid along with and at the same time as the amount required for redemption: Provided, however, that if the Council shall have by by-law included in the original sale all subsequent taxes as set out in section 70B hereof, then and in such case the taxes which have become delinquent during the period of redemption shall be paid at the same time as the amount required for redemption as herein provided.

"70I. The purchaser of any property at a tax sale shall have the right to appeal from the assessment of the property purchased by him, and to appear before the Court of Revision in support thereof, as if he were the owner of the property as recorded on the assessment roll.

"70J. 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 behalf, or on behalf of his or their interest in the said parcel of land, or any mortgagee or holder of any registered charge, may at any time within one year from the date of sale redeem the land sold by paying or tendering to the Collector for the use and benefit of the purchaser or his legal representative the sums paid by him, together with interest at a rate not exceeding ten per cent. per annum (such rate to be specified in the by-law authorizing the sale), and for the use and benefit of the city of the land is redeemed after the time provided by this Act for the passing of a by-law authorizing a subsequent sale of land for taxes, the taxes on which are then delinquent for more than two years; 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.

"70K. If any land sold for taxes be redeemed within the time limited for redemption, the Collector shall forthwith file with the Registrar of Titles for the Land Registry District of the City of Vancouver 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, which shall be the fee for filing the same and making the necessary entries.

"70L. Sections 36 to 40, inclusive, of the 'Land Registry Act' and any amendments thereto shall not apply to any sale of land for taxes under this Act held in the year 1919 or any subsequent year.

"70M. If any land sold for taxes be not redeemed as provided in this Act, the Collector shall, upon the expiration of the period allowed for redemption, forward to the purchaser by registered

mail to the address given by him under section 70c hereof a demand for the amount owing under section 70d hereof, and upon payment of such amount the Collector shall forward to the District Registrar of Titles in the City of Vancouver a notice of the completion of the purchase, which notice shall also show the full name, occupation, and address of the purchaser and shall be accompanied by a fee of five dollars and an application on behalf of the purchaser for registration, and the District Registrar shall thereupon register the purchaser as owner, and shall issue to him a certificate of indefeasible title without requiring the production of any prior certificate of title.

“70N. If any land sold for taxes be not redeemed as provided in this Act, and if the purchaser shall fail to complete the purchase in accordance with the preceding section hereof within thirty days from the date of mailing such demand, the Collector shall notify the District Registrar in the City of Vancouver of such default, and the Council may by by-law at any time within six months after the date of such mailing authorize the Collector to sell such land by public auction; and all the provisions herein relating to the sale of land for taxes shall again apply.

“70o. Any parcel of land for which a certificate of indefeasible title shall have been issued in the name of the city as purchaser may be sold by the Council by public auction or by tender after public advertisement for the best price obtainable.

“70P. When a sale of land is made by the Collector or other officer of the city purporting to be a sale of land for taxes pursuant to the provisions of this Act, all rights or property therein held by the person who at the time of the sale was the registered owner of the land, and all rights or property therein held by his heirs, executors, administrators, and assigns, shall immediately cease and determine, except in so far as is herein provided:

“(a.) The land shall be subject to redemption as provided in this Act:

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

“(c.) During the period allowed for redemption action may be brought by the person who at the time of sale was the owner of the land, or by his heirs, executors, administrators, and assigns, or by any person who is the holder of a registered interest in or a registered charge upon the land, to have set aside and declared invalid the sale of the land in question upon any of the following grounds, namely:—

“(1.) That the land was not liable to taxation during the year or years in which the taxes for which the land was sold were imposed:

“(2.) That the taxes for which the land was sold were fully paid:

“(3.) That irregularities existed in connection with the imposition of the taxes for which the land was sold; providing no such irregularities shall be considered in any action instituted to set aside and declare invalid the sale of any land as aforesaid unless the person making such claim shall have before instituting such action furnished the city with a statement of such irregularities:

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

“70Q. (1.) The Court may, in giving judgment, provide that if the said sale be set aside or declared invalid for any of the reasons given in subsections (3) and (4) of section 70P, then in such case the amount for which such lands were taxed on the Collector's roll at the date of sale, together with interest from the date of sale, shall be, and continue to be, a lien upon the lands as if the tax sale had not taken place, and shall thereafter be deemed to be delinquent taxes, or may provide for the immediate payment of such taxes or may otherwise deal with the said taxes according to the exigencies thereof.

“(2.) If during the period allowed for the redemption of any land sold the Council shall be of the opinion that any errors exist in the sale thereof, or in the proceedings prior thereto, the Council may, by resolution, order that the purchase price be returned to the purchaser with interest at the rate specified in the by-law authorizing the sale as the rate of interest payable in case of redemption, and that the taxes properly due upon the lands prior to such sale be placed upon the Collector's roll, and thereafter the same shall be deemed to be delinquent taxes.

“70R. (1.) After the expiration of the time allowed by this Act for redemption, no action shall be brought to recover the land sold or to set aside the sale of the land, nor shall any action be brought against the District Registrar of the City of Vancouver under the ‘Land Registry Act’ nor against the Collector of Taxes 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 be brought against the city in respect of any loss or damage sustained by reason of the fact that the land has been sold.

“(2.) The person who at the time of sale was the owner of the land sold, or his heirs, executors, administrators, and assigns, or any person who at the time of sale was the holder of any registered interest in or charge upon such land, shall be indemnified by the

city for any loss or damage sustained by him on account of the sale of such land under the following conditions, namely:—

- “(a.) If the land was not liable to taxation during the year or years in which the taxes for which the land was sold were imposed:
- “(b.) If the taxes for which the land was sold had previously been paid:
- “(c.) If the land had, during the period allowed for redemption, been redeemed as provided for in this Act:
- “(d.) If notice was not given as required by section 70G of this Act:

“Provided, however, that there shall be no right to indemnity or compensation under this section in any case where it shall be shown that the person claiming such indemnity or compensation was aware at the time of sale that the land was offered for sale, or was aware during the period allowed for redemption that the land had been sold:

“Provided further that no action shall be brought to recover indemnity or compensation under this section after the expiration of one year from the expiration of the time allowed by this Act for redemption of the land.

“70s. The registration of any person pursuant to section 70M as the owner of the land, and the issue to him of a certificate of indefeasible title, shall:—

- “(a.) Cancel and annul any certificate of title at any time theretofore issued:
- “(b.) Purge and disencumber the lands of and from all the right, title, and interest of any previous owner of said land, or of his heirs, executors, administrators, or assigns, and of and from all claims, demands, payments, charges, liens, mortgages, or encumbrances of any nature and kind whatsoever, excepting only such as such previous owner, or any person claiming by, through, or under him, was not competent to convey.”

Re-enacts ss 72B to 72H. Enacts 72I.

8. Sections 72B, 72C, 72D, 72E, 72F, 72G, and 72H of the “Vancouver Incorporation Act, 1900,” as amended by the “Vancouver Incorporation Act Amendment Act, 1918,” are repealed, and the following sections 72B, 72C, 72D, 72E, 72F, 72G, 72H, and 72I, are enacted in lieu thereof:—

Consolidation of arrears of taxes.

“72B. For the purpose of the next five succeeding sections, the words ‘capital sum’ shall have the following meaning, unless the context shall require a different meaning; that is to say, the words ‘capital sum’ shall mean the aggregate amount of taxes and local improvement taxes accrued payable to the city in respect of any parcel of land prior to the first day of January, 1917, and remaining

unpaid on the first day of April, 1919, together with interest thereon to the thirty-first day of December, 1918.

"72c. Notwithstanding anything in this Act contained, it shall be the duty of the Council in each and every year during the years 1919 to 1923, inclusive, to pass a by-law for the purpose of authorizing the sale of any parcel of land in respect of which any capital sum has accrued payable to the city and remains unpaid, and such by-law shall be passed not earlier than the first day of October and not later than the first day of November in each and every year during such period, and such by-law shall provide that such sale shall be held within forty days after the passing of the same.

"72d. Notwithstanding anything in this Act contained, if the owner of any parcel of land aforesaid shall have, not later than the fifteenth day of September, 1919, paid to the city one-fifth of the capital sum relating to such parcel, together with interest on the whole capital sum, computed at the rate of eight per cent. per annum, from the thirty-first day of December, 1918, to the fifteenth day of September, 1919, such parcel of land shall not be liable to be sold at the sale of land for taxes required to be held by section 72c of this Act: Provided that it shall not be competent for any owner to pay the whole of the capital sum relating to such parcel of land before the fifteenth day of September, 1919, unless he pays interest on same at the rate of eight per cent. per annum from the thirty-first day of December, 1918, to the fifteenth day of September, 1919.

"72e. Notwithstanding anything in this Act contained, if the payment required by section 72d of this Act shall be 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 1920, 1921, 1922, and 1923: Provided that the owner thereof shall, not later than the fifteenth day of September in each of the said years:—

- "(a.) Pay to the city one-fifth of the capital sum relating to such parcel:
- "(b.) Pay to the city one year's 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 eight per cent. per annum from the last preceding fifteenth day of September:
- "(c.) Pay to the city all general taxes and local improvement taxes, with interest thereon, other than the said capital sum, in respect of which such parcel of land shall at that time be subject to sale for taxes under the provisions of this Act.

"And notwithstanding anything in this Act contained, the Collector is hereby authorized to accept the payment of any taxes levied and any local improvement or special assessments or other charges

payable subsequent to December thirty-first, 1916, in the order in which they become due.

“72F. 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 the next preceding section; but he shall nevertheless be required, on or before the fifteenth day of September in each year, to pay interest at the rate of eight per cent. per annum on the balance of the capital sum remaining unpaid and mentioned in paragraph (b) of the next preceding section, and failure to pay duly such interest shall constitute a default within the meaning of section 72H of this Act.

“72G. Provided that if any owner of any parcel of land as aforesaid shall at any time after the fifteenth day of September, 1919 (the first instalment having been paid), pay the next annual instalment or any one or more instalments in advance, as specified in section 72F hereof, at least thirty days prior to the fifteenth day of September on which such next instalment is required to be paid, together with one year's interest thereon at the rate of eight per cent. per annum, either with or without one year's interest on the unpaid balance of the capital sum, then and in such case he shall receive from the city a rebate of interest at the rate of four per cent. per annum for the amount so paid from the date of such payment to the said fifteenth day of September; but he shall nevertheless be required, on or before the fifteenth day of September in each year, to pay interest, if not already paid as aforesaid, at the rate of eight per cent. per annum on the balance of the capital sum remaining unpaid and mentioned in paragraph (b) of section 72E, and failure to pay duly such interest shall constitute a default within the meaning of section 72H of this Act.

“72H. (1.) If default be made in due and full payment in or for any year of any of the amounts required to be paid as provided by sections 72C, 72D, 72E, and 72F, the parcel of land in respect of which default shall have been made shall be put up for sale and sold at the next following sale of land for taxes for such of the annual instalments of capital and interest required to be paid by the preceding sections as remain unpaid on the fifteenth day of September in each year, together with interest thereon at the rate of eight per cent. per annum, together also with all general taxes and local improvement taxes other than the capital sum in respect of which such parcel of land shall at that time be subject to sale for taxes under this Act and amendments thereto.

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

“(a.) The full amount of the instalments of capital sum and interest in default on the fifteenth day of September in each year, together with interest on same at the rate of eight per cent. per annum to the date of payment; pro-

vided that if such payment be made within thirty days of the said fifteenth day of September a minimum charge of one month's interest shall be due and payable:

“(b.) All general taxes and local improvement taxes other than the capital sum in respect of which such parcel of land is then subject to sale, with interest thereon as provided by this Act:

“(c.) All costs, charges, and expenses (if any) chargeable in respect of the intended sale of such parcel,—

then 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.

“721. In the event of any parcel of land as aforesaid being sold as hereinbefore provided, if the owner shall wish to redeem such property at a date later than the fifteenth day of September next ensuing, he shall be required, before so redeeming, to pay to the City the annual instalment or instalments (if any) and interest which have accrued payable since the date of such sale, together with interest thereon at the rate of eight per cent. per annum from the due date to the date of payment; provided that if such payment be made within thirty days after the due date a minimum charge of one month's interest shall be due and payable, and he shall, in addition, make all other payments required by this Act for redemption.”

9. Section 103 of the principal Act, as amended by section 4 of the “Vancouver Incorporation Act, 1900, Amendment Act, 1911,” and by section 13 of the “Vancouver Incorporation Act, 1900, Amendment Act, 1915,” and by section 5 of the “Vancouver Incorporation Act Amendment Act, 1918,” is further amended by inserting after the word “males,” where it appears in the second line of said section 103, amended as aforesaid, the words “femme soles.” Amends s. 103.

10. Subsection (215) of section 125 of the principal Act, as amended by the “Vancouver Incorporation Act, 1900, Amendment Act, 1907,” and the “Vancouver Incorporation Act, 1900, Amendment Act, 1910,” and the “Vancouver Incorporation Act Amendment Act, 1918,” is further amended by inserting at the end of said subsection, amended as aforesaid, the following words:— Amends s. 125, subsec. (215).

“And also all and singular that certain parcel or tract of land and premises situate, lying, and being in the Province of British Columbia, in the District of New Westminster, in the City of Vancouver, being composed of an area adjoining Lots Twenty-five (25) and Twenty-six (26), in Block One (1), District Lot Three hundred and two (302), Group (1), and which may be more particularly

known and described as follows, that is to say: Commencing at a point on the southerly boundary of said Lot Twenty-six (26), said point being westerly and distant seventy-one feet (71') from the south-easterly corner of Lot Twenty-seven (27), in said Block One (1), measured along the southerly boundaries of said Lots Twenty-six (26) and Twenty-seven (27); thence from said point westerly along the southerly boundary of said Lots Twenty-six (26) and Twenty-five (25) sixty-seven and nineteen one-hundredths feet (67.19'), more or less, to the intersection of said southerly boundaries with the southerly boundary of Front Street produced easterly; thence south-westerly along said southerly boundary of Front Street produced one hundred and five and eighty-eight one-hundredths feet (105.88'), more or less, to the angle point on said southerly boundary of Front Street; said angle point lying in the northerly boundary of Lot One (1), Block Five (5), District Lot Three hundred and two (302), and distant forty-one and fifty-six one-hundredths feet (41.56') from the north-westerly corner of said Lot One (1); thence from said angle point north-easterly one hundred and sixty-three and eighty-five one-hundredths feet (163.85'), more or less, to the place of beginning."

Enacts s. 133A.

11. The principal Act is amended by enacting as section 133A the following section:—

Initiate local improvements.

"133A. In the event of the city constructing or carrying out any local improvement, and such improvement necessitating the entering, taking, or using any real property, or the injuriously affecting of the same, and in the event of the owner of such property being awarded any compensation in respect of such entering, taking, or using of such property, or the injuriously affecting of the same, such owner shall not be entitled to be paid any portion of such compensation until he shall have first paid to the city all arrears of taxes which may have accrued against such land so entered, taken, used, or injuriously affected; and shall also pay and commute all assessments which have been or which may be imposed against such land for the cost of such local improvement, and until he shall have done so he shall not be entitled to be paid any compensation in respect of such land."

Amends s. 26, c. 61, 1907.

12. Section 26 of the "Vancouver Incorporation Act, 1900, Amendment Act, 1907," is amended by adding thereto the following words:—

"And notwithstanding anything in this Act contained, or in any by-law passed in pursuance thereof, the city may, on the recommendation of the City Engineer and the City Comptroller and without adopting the formalities required by any such Act or by-law, construct or carry out on its own initiative any pavement necessary for the completion or linking-up of any pavement already constructed, or for the linking-up of any street-widening already carried out, and may also acquire any land which may be necessary for

the laying or construction of any such pavement or for the carrying-out of any such street-widening, and may assess the cost of such construction or the acquisition of any such land against the properties fronting or abutting thereon, or benefited thereby, as a local improvement: Provided that a resolution shall have first been passed by two-thirds of the members of the Council present at any regular meeting and voting, stating that such work is desirable in the public interest: And provided further that in the event of the Council exercising the powers hereinbefore contained relating to the linking-up of any pavement, or of the linking-up of any street-widening, or for the acquisition of any land in connection therewith, the city shall assume a proportion of not less than one-third nor more than two-thirds of the total cost of such local improvement, and may by such resolution provide for the payment of such proportion out of funds raised by general debentures or out of the general revenue of the city: Provided further, however, that the proportion of cost of such local improvement chargeable against any parcel of land shall not exceed an amount equal to twenty-five per cent. of the assessed value of such land, exclusive of improvements, appearing on the last revised assessment roll of the city, and if such cost would otherwise exceed an amount as aforesaid, then the city shall assume the amount of such excess irrespective of whether it has already assumed two-thirds of the cost of such improvement under this section or not."

13. The principal Act is amended by enacting as section 203A Enacts s. 203A. the following section:—

"203A. The City Clerk shall not sign any plan of any subdivision of any piece or parcel of land against which any local improvement assessments have been imposed by any by-law of the city unless and until the person presenting such plan shall have filed with him a certificate of the City Treasurer showing that all assessments for which such piece or parcel of land may have been liable have been paid and commuted in full." Owners to commute assessments before subdivision.

14. Section 213 of the principal Act, as enacted by the Vancouver Incorporation Act Amendment Act, 1918," is amended by adding thereto the following subclauses:— Amends s. 213.

- "(a.) That the money so borrowed shall be repayable and repaid on or before the thirty-first day of December in the calendar year in which it is so borrowed:
- "(b.) That it shall be a liability payable out of the city revenue for the current year:
- "(c.) That the obligation given to the lender shall be in writing, signed by the Mayor and City Clerk, and shall bear the corporate seal:
- "(d.) That the Council shall in the by-law have named the amount to be borrowed and the maximum rate of interest

to be paid, the date on or before which the principal and interest shall be payable, and the form of the obligation to be given as an acknowledgment of the liability."

Short title.

15. This Act may be cited as the "Vancouver Incorporation Act, 1900, Amendment Act, 1919."

VICTORIA, B.C. :

Printed by WILLIAM H. CULLIN, Printer to the King's Most Excellent Majesty.
1919.