



## CHAPTER 66.

## An Act to amend the "Village Municipalities Act."

R.S.B.C. 1936, c. 203;  
1937, c. 57; 1938,  
c. 45; 1939, c. 39;  
1940, c. 36; 1941-42,  
c. 29; 1943, c. 45;  
1944, c. 36; 1945,  
c. 55; 1946, c. 59.

[Assented to 3rd April, 1947.]

**H**IS MAJESTY, by and with the advice and consent of the  
Legislative Assembly of the Province of British Columbia,  
enacts as follows:—

1. This Act may be cited as the "Village Municipalities Act Short title.  
Amendment Act, 1947."

2. The first paragraph of clause (97) of section 20 of the Amends s. 20 of Sch.  
Schedule to the "Village Municipalities Act," being chapter 203  
of the "Revised Statutes of British Columbia, 1936" is repealed,  
and the following is substituted:—

"(97.) For imposing in the case of municipalities that main-  
tain a public library or that form part of a union  
library district, or that have entered into an agree-  
ment for library services with any Library Board  
under the 'Public Libraries Act,' an annual tax not  
to exceed two dollars as library tax either upon every  
person who is the owner of land in the municipality  
or upon every person between the age of twenty-one  
and sixty years who has resided in the municipality  
for sixty days during the year in respect of which  
the tax is levied, or upon both owners of land and  
residents as aforesaid, and to impose a penalty for  
non-payment. Save as to libraries maintained and  
library services in existence as at the first day of  
December, 1947, no municipality shall establish or  
maintain a public library or enter into any agreement  
for library services pursuant to the powers conferred

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by this clause unless and until the municipal electors shall have expressed approval of the establishment of such library or the furnishing of such library services by referendum submitted pursuant to the provisions of clause (98) of this section."

Amends s. 20B of Sch. 3. Section 20B of the Schedule, as enacted by section 8 of chapter 45 of the Statutes of 1943, is amended by striking out subsection (4), and substituting the following:—

"(4.) It shall be the duty of every municipality to cause notice to be served on or before the thirty-first day of March in each year upon the owner of every parcel of land or lands and improvements within the municipality with respect to which such rates are in arrears as defined in subsection (2)."

Further amends s. 20B of Sch. 4. Said section 20B is further amended by inserting after "thereof," in the second line of subsection (5), the words "that has been added to taxes."

Amends s. 31 of Sch. 5. Section 31 of the Schedule is amended by striking out the words "telephone, telegraph, electric light, or electric power," in the second line of subsection (2), and substituting "telegraph."

Further amends s. 31 of Sch. 6. Said section 31 of the Schedule is further amended by inserting after "company," in the first line of subsection (3), the words "other than a tramway company carrying passengers for hire."

Further amends s. 31 of Sch. 7. Said section 31 of the Schedule is further amended by striking out the words "of any gas company" in the first line of subsection (4).

Enacts s. 32A of Sch. 8. The said Schedule is amended by inserting the following as section 32A:—

"32A. (1.) The buildings of any telephone, electric light, electric power, gas, or street-railway or tramway company; the pole-lines, cables, towers, poles, and wires of any telephone, electric light or power company; the mains of any gas company; the rails, poles, and wires of any street-railway or tramway company; and the plant and machinery, being fixtures appurtenant thereto and used in any way in connection therewith by any such company, wherever situate within a municipality, shall be deemed to be taxable property, and shall be liable to taxation as provided in subsection (2).

"(2.) The several companies aforesaid shall be taxed annually at the rate of three per centum per annum:—

“(a.) In the case of every telephone company, on the gross rentals annually received from its subscribers for telephones situate within the municipality, including inter-exchange tolls for calls between exchanges within the municipality:

“(b.) In the case of every gas company, electric light company, and electric power company, on the amount annually received by such company for gas, electric light, or electric power consumed within the municipality, but such amount shall not include revenue from power, light, or gas supplied for resale:

“(c.) In the case of every street-railway or tramway company, on the amount of fares annually received upon its street-cars within the municipality.

“(3.) The taxation imposed under this section shall be in lieu of trade-licence fees and of business taxes and of ordinary municipal and school taxes (but not including local improvement rates or special rates of whatever nature or kind) otherwise imposed and payable to the municipality upon the aforesaid property.

“(4.) Every company to which this section applies shall annually, without notice or demand, make a return of its revenue that forms the basis of the taxation hereunder, and shall file a return with the assessor on or before the thirty-first day of January in each year.

“(5.) For the purposes of recording on the collector's roll, the collector shall make the appropriate entries in respect of each person liable.

“(6.) Any company failing to transmit its appropriate statement or return shall be liable to the penalties provided in section 34.”

9. Section 50 of the Schedule is amended by striking out clauses (a), (b), and (c) in subsection (1), and substituting the following as clauses (a), (b), (c), and (d):—

“(a.) To provide for the amounts required under by-laws of the municipality to meet annual debt charges:

“(b.) To provide for the lawful purposes of the municipality, including due provision for uncollectable taxes and for taxes that it is estimated will not be collected during the year, a rate not to exceed twenty mills on the dollar:

“(c.) The rates authorized by this section to be imposed upon improvements shall not be upon more and may, in the discretion of the Commissioners, be upon less than seventy-five per centum of the assessed value

thereof, or improvements may be entirely exempted from taxation:

“(d.) The sum of one dollar shall be the minimum amount of taxation in any year upon any parcel of taxable land upon the assessment roll.”

Enacts s 93A of Sch.

10. The said Schedule is further amended by inserting after section 93 the following as section 93A:—

“93A. The Commissioners of every village municipality may by by-law:—

“(a.) Tax every person carrying on business within a municipality pursuant to a beer licence issued under the ‘Government Liquor Act’ at the rate set out below. Every such person shall on or before the thirty-first day of December in each year file with the assessor or collector or licence collector a statement showing the amount of the annual licence fee which he is required to pay to the Liquor Control Board:—

If the said licence fee is \$600 or more, the tax for the next calendar year shall be	\$85.00
If the said licence fee is \$550 or more but less than \$600, the tax for the next calendar year shall be	70.00
If the said licence fee is \$500 or more but less than \$550, the tax for the next calendar year shall be	60.00
If the said licence fee is \$450 or more but less than \$500, the tax for the next calendar year shall be	50.00
If the said licence fee is \$350 or more but less than \$450, the tax for the next calendar year shall be	40.00
If the said licence fee is less than \$350, the tax for the next calendar year shall be	30.00

“(b.) Provide for collecting such tax and for imposing penalties in default of payment thereof at the time or times appointed.”

Enacts s 93B of Sch.

11. The said Schedule is further amended by inserting the following as section 93B:—

“93B. (1.) The Commissioners of every village municipality may by by-law:—

“(a.) Provide for an annual tax on every person occupying or using real property or any building or structure or any part thereof for the purpose of carrying on within the municipality any business, trade, profession, or other occupation, based on the annual rental value of the real property occupied or used for the purpose of such business or businesses, such tax to be known as a ‘business tax’:

“(b.) Classify the businesses, trades, professions, or other occupations for the purpose of the tax:

“(c.) Fix the rates applicable to each class of business, trade, profession, or other occupation:

“(d.) Make such regulations pertaining to assessment, appeal from assessment, collection, and all other matters as may be necessary for the proper administration of the tax:

“(e.) Fix dates for payment and impose penalties not exceeding ten per centum of the amount of the business tax remaining unpaid after the date fixed for payment.

“(2.) Every person subject to the business tax shall have his business tax abated to the extent of any trade licence fee paid by him to the municipality in respect of the same business.

“(3.) An occupant of property shall not be freed from taxation under this section by reason only of the fact that he is the owner of such property.

“(4.) Every person assessed for business assessment shall be liable for the payment of the tax thereon, and the same shall not constitute a charge upon the real property occupied or used.

“(5.) The liability imposed by this section shall be a debt recoverable by action brought by the corporation in any Court of competent jurisdiction.

“(6.) Every person liable to the business tax who violates any of the provisions of any by-law made under this section shall, on summary conviction, be liable to a penalty not exceeding two hundred and fifty dollars for every such violation.

“(7.) The Commissioners may by by-law require and thereupon it shall be the duty of every owner or agent renting or leasing premises to any person to notify the assessor within seven days of the commencement of all occupancies and changes in occupancy.

“(8.) Every person who fails to comply with any of the provisions of this section or of any by-law made thereunder shall be liable, on summary conviction, to a penalty not exceeding ten dollars for every day on which such failure continues.”

12. Section 102 of the Schedule is amended by striking out “twenty-one” in the fifth line of subsection (1), and substituting “thirty.” Amends s. 102 of Sch.