



## CHAPTER 26.

## An Act to adjust Dyking Assessments.

[Assented to 3rd April, 1947.]

**W**HEREAS the following districts were indebted to the Province of British Columbia on the thirtieth day of September, 1946, in the following sums:—

Preamble.

Coquitlam Dyking District.....	\$92,081.30
Maple Ridge Dyking District.....	224,479.32
Maple Ridge Drainage District No. 2 ...	30,920.75
Pitt Meadows Dyking District No. 1... ..	22,337.92
Pitt Meadows Dyking District No. 2 ...	22,183.69
Matsqui Dyking District.....	211,982.80
Matsqui Drainage District No. 1... ..	83,363.27
Dewdney Dyking District .....	116,884.13
Sumas Dyking District .....	674,881.23

And whereas Frederick Moore Clement, of Vancouver, British Columbia, was appointed a sole Commissioner to inquire into and determine how much the said districts can pay annually in respect of the said indebtedness:

And whereas the said Frederick Moore Clement made certain recommendations, including recommendations that the indebtedness of each district be repayable over a period of forty years by annual payments, but that a token payment be made each year by each district, and that the token payment be accepted as payment in full for the indebtedness due that year, and also that the amounts recommended as token payments are based on the assumption that the requirements for renewal reserve account have first been provided for:

And whereas it is desirable to implement the said recommendations to the extent hereinafter expressed:

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

- Short title.** 1. This Act may be cited as the "Dyking Assessments Adjustment Act, 1947."
- Interpretation.** 2. In this Act, unless the context otherwise requires:—  
"Commissioner" means the Commissioner appointed under the "Dewdney Dyking Relief Act, 1929," and the "Sumas Drainage, Dyking, and Development District Act, 1920":  
"Inspector" means the Inspector of Dykes appointed under the "Dyking Assessments Adjustment Act, 1905":  
"Minister" means the Minister of Lands and Forests:  
"Renewal reserve" means a reserve of money, estimated by the Commissioner or Inspector, as the case may be, and approved by the Minister to be sufficient to provide for the renewal, replacement, reconstruction, or extension of any of the works, buildings, improvements, machinery, or equipment of the district, but that in no case shall be used for current annual maintenance.
- Confirmation of indebtedness.** 3. (1.) The amounts heretofore charged against the lands in the districts mentioned in the preamble are confirmed, and the indebtedness of each district shall be repayable over a period of forty years from the thirtieth day of September, 1946, by equal annual instalments.  
(2.) From and after the thirtieth day of September, 1946, interest shall not be added to the indebtedness.
- Assessment of cost of operating.** 4. The Commissioner or Inspector, as the case may be, shall establish annually for each district the net sum sufficient to pay the cost of operating, maintaining, and managing the dyking or drainage works in the district; and he shall assess against the lands in the district and collect a levy that in his judgment will produce the net sum required for the purposes of this section.
- Assessment of renewal reserve.** 5. The Commissioner or Inspector, as the case may be, shall establish annually for each district the net sum required to accumulate an adequate renewal reserve, which shall in no event be less than the sum set opposite each district under Column 2 in the Schedule; and he shall assess against the lands in the district and collect a levy that in his judgment will produce the net sum required for the purposes of this section.
- Assessment of amount for capital indebtedness.** 6. Notwithstanding the provisions of section 3 and notwithstanding the provisions of any other Act, the Commissioner or Inspector, as the case may be, shall establish annually for each district the net sum to be paid by the district on account of

capital indebtedness, which all in no event be less than the sum set opposite each district under Column 3 in the Schedule; the said sum is hereby declared to be a minimum which may, if conditions warrant, be increased with the approval of the Lieutenant-Governor in Council; and the Commissioner or Inspector, as the case may be, shall assess against the lands in the district and collect a levy that in his judgment will produce the net sum required for the purposes of this section.

7. The Commissioner or Inspector, as the case may be, shall each year prepare and file in the Land Registry Office for the district in which the lands affected are situated a memorandum and an assessment roll for each district. Assessment roll.

8. The assessment roll shall show for each district:— Contents of  
assessment roll.

- (a.) The area of assessable land:
- (b.) The amount to be raised thereon for the year:
- (c.) The names and addresses of the owners and the description of each lot or section:
- (d.) The amount of tax to be paid for the year by each owner for the purposes of sections 4, 5, and 6.

9. Public roads and streets shall not be taxable under this Act. Roads not taxable.

10. Section 9 of the "Dyking Assessment Adjustments Act, 1905," is repealed. Repeal of s. 9 of  
Act mentioned.

11. The minimum annual tax on any separate parcel of land shall be two dollars. Minimum tax.

12. Sums collected pursuant to sections 4, 5, and 6 shall, in respect of each district, form one fund, and out of that fund the Commissioner or Inspector, as the case may be, shall, on or before the thirtieth day of September in each year, set aside in a special bank account the sum established for renewal reserve pursuant to section 5; and on or before the thirtieth day of September in each year the Commissioner or Inspector, as the case may be, shall pay to the Minister of Finance the sum established as a payment on account of capital indebtedness pursuant to section 6; and out of the balance of the funds raised pursuant to sections 4, 5, and 6, the Commissioner or Inspector, as the case may be, shall pay the cost of operating, maintaining, and managing the dyking or drainage works in the district. Disposition of moneys  
collected.

13. The Commissioner or Inspector, as the case may be, may at his discretion make temporary borrowings in anticipation of Power to borrow.

collections, but all such borrowings shall be repaid within the dyking or drainage year.

Investment 14. (1.) Moneys paid into the special bank account for renewal reserve may, with the approval of the Minister of Finance, be invested in direct or guaranteed obligations of the Dominion of Canada or any of the Provinces of Canada, the earnings of which shall become part of the renewal reserve.

Disposition of Renewal Reserve (2.) On the recommendation of the Commissioner or Inspector, as the case may be, and with the approval of the Minister, the moneys paid into the special bank account for renewal reserve shall be used only in paying the costs of renewals, replacements, reconstruction, or extensions in the district in respect of which the moneys were so paid.

Disposition of moneys for capital indebtedness 15. The moneys paid to the Minister of Finance for capital indebtedness pursuant to section 12 shall be applied by the Minister as a payment on account of the indebtedness to the Province of the district in respect of which the moneys were paid.

Payment in accordance with Act to be payment in full 16. Where the Commissioner or Inspector, as the case may be, for any district has set aside the sum established for renewal reserve and has paid to the Minister of Finance the sum established as a payment on account of capital indebtedness pursuant to section 12, the Minister of Finance shall accept the payment made in respect of capital indebtedness as payment in full by the district in respect of the full annual amount otherwise due on the indebtedness of the district, and shall cancel the balance of the indebtedness so far as that year is concerned.

Tax sale properties. 17. Proceeds of sales of lands that revert to any district for non-payment of levies imposed under this Act shall be paid by the Commissioner or Inspector, as the case may be, to the Minister of Finance, and shall be applied by him first in reduction or settlement of the fortieth levy for capital indebtedness pursuant to section 6, and thereafter in reduction or settlement of the levies for capital indebtedness next last falling due.

Adjustments in respect of year 1946 18. Notwithstanding the provisions of this Act or any other Act, the Commissioner or Inspector, as the case may be, shall, in respect of each district, reduce the amount of taxes levied in the year 1946 to provide for interest and sinking fund from the figure now standing in the assessment roll to the amounts required under sections 5 and 6; and the persons against whom taxes were levied who have not made payment thereof shall be required to make payment only of the amounts provided in this Act; and in respect of persons who have paid in accordance with

the levy in the year 1946, the Commissioner or the Inspector shall make necessary adjustments by giving credit in respect of subsequent years; and the Minister of Finance shall have authority to make all necessary readjustments and, where necessary, to make a refund to the Commissioner or Inspector, as the case may be, of any moneys that have been overpaid.

19. Except in so far as any of the provisions of the Acts listed in section 20 are varied by the provisions of this Act, the said Acts shall remain in full force and effect. Certain Acts to remain in full force

20. The Acts referred to in section 19 are "Dyking Assessments Adjustment Act, 1905," "Dewdney Dyking District Relief Act, 1929," "Sumas Drainage, Dyking, and Development District Act, 1920," and all Acts amending any of these Acts. Acts referred to

#### SCHEDULE.

	COLUMN 1. Indebtedness per Sec. 3	COLUMN 2. Minimum Annual Renewal Reserve, Sec. 5.	COLUMN 3. Minimum Annual Payment on Capital Indebtedness, Sec. 6.
Coquitlam Dyking District	\$92,081.30	\$1,200.00	\$300.00
Maple Ridge Dyking District	224,479.32	2,400.00	1,200.00
Maple Ridge Drainage District No. 2	30,920.75	300.00	200.00
Pitt Meadows Dyking District No. 1	22,337.92	Nil	Nil
Pitt Meadows Dyking District No. 2	22,183.69	400.00	100.00
Matsqui Dyking District	211,982.80	2,100.00	2,200.00
Matsqui Drainage District No. 1	83,363.27	600.00	200.00
Dewdney Dyking District	116,884.13	1,200.00	900.00
Sumas Dyking District	674,881.23	14,000.00	7,000.00

VICTORIA, B. C.

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