



CANADIAN REVENUE NEWSLETTER

A Publication of the Canadian Revenue Study Group of BNAPS — ISSN 1488-5255
Editor – Chris Ryan, 569 Jane Street, Toronto, Ontario, Canada, M6S 4A3

December 2007

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Number 59

MEMBERSHIP NOTES

Mail returned as undeliverable, current address unknown:

✉ Joe Foley, Riva, Maryland

Resigned:

✉ John C. Graper, Wilmington, Delaware

✉ Richard M. Lamb, Kitchener, Ontario

✉ William G. Robinson, Vancouver, British Columbia

Deceased:

✉ Sandy Risenfeld, Sugarland, Texas

Canadian Airport Fee Tickets

An illustrated listing of Canadian Airport Improvement Fee (AIF) tickets from various local Airport Authorities has been posted on the website of The Revenue Society at www.revenuesociety.org.uk. Select 'Airport Departure Tax' in the menu and scroll to 'Canada'.

– C.D. Ryan

Details of the New Tobacco Stamps

On July 30th, 2007, the Canada Revenue Agency (CRA) issued a Request for Proposals for the printing of the new tobacco stamps. The closing date for the proposals was initially set at August 30th. It was later extended to September 30th, and finally to October 9th, 2007. By registering himself as a potential bidder for the contract, this writer was able to download the original Request as well as the nine subsequent amendments. The contents of the 100-plus pages are summarized here.

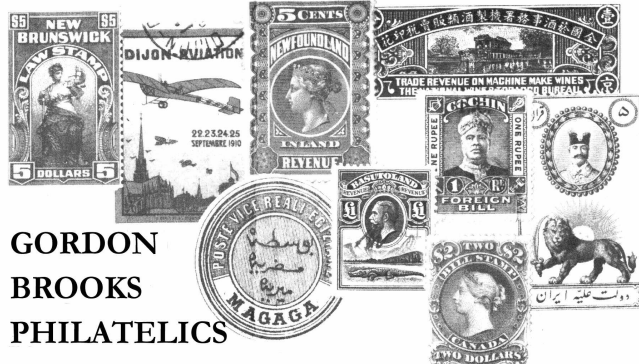
- The tobacco excise stamps are to be distributed by the security-printer directly to tobacco manufacturers against orders sent by those manufacturers to the 'Stamp Desk' of the CRA. The Agency must approve each order and authorize the release of the stamps by the printer.
- Payment for the stamps will be sent by tobacco manufacturers directly to the printer. The purchase of the stamps will be separate from the payment of the excise duty represented by the stamps. The latter will be made to the CRA in the current manner.
- There will be five types of stamps: 20 Cigarettes, 25 Cigarettes, 20 Tobacco Sticks, 25 Tobacco Sticks, and generic Tobacco. The generic tobacco stamps will apparently cover all types of tobacco products other than cigars, cigarettes and tobacco sticks. The new stamps will not be used on packages of cigars. (Of course, this could change.)
- There is no mention of denominations for the generic tobacco stamps. However, the documents indicate that the security-printer will be responsible to the CRA for the full amount of excise duty represented by any stamps that they lose or are otherwise unable to account for. It is unclear how this would be achieved in the absence of denominations.
- The first stamps to be produced will have a peach background and be for use everywhere in Canada. Individual provinces and territories will have the option of incorporating their name and identifying colour into the stamps to be used on stocks sold within their jurisdictions. (So it appears that existing provincial tear-strips on the cellophane wrappers might remain in use at least initially.)
- The minimum size for the stamps is 2 by 3 cm, maximum 4 by 6 cm.
- The stamps will have a "sequential unique identifier", which this writer interprets to mean some form of serial number.
- The stamps will contain special security devices that will not reproduce if a stamp is scanned or photocopied. They are also suppose to "self-destroy" if peeled from a package.
- Initial supplies are to be available three months after the awarding of the contract (circa March 2008), but tobacco manufacturers will be given until July 1st, 2008, to implement the new procedures.

– C.D. Ryan

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City of Vancouver Poll-tax Receipts

David G. Hannay

Following the post-World War I economic slump, the 'roaring twenties' saw renewed economic development throughout Canada. Municipal governments, concerned with educational, hospital and recreational development, sought tax collection strategies to assist in the funding of such projects. Poll tax by-laws were commonly passed by municipalities who used the new revenue to help finance the necessary public works. Failure to pay a required poll tax denied the individual the right to vote in municipal elections.

Surprisingly, very few of the receipts for the payment of poll taxes have survived. The writer has recently acquired two receipts from the City of Vancouver Poll Tax issued in 1934 and 1935. With the kind assistance of Megan Schlase, Archivist with the City of Vancouver Archives, here follows an abbreviated review of this Poll Tax providing an interesting background history relating to the documents featured in this article.

The Poll-Tax Act of British Columbia was introduced in 1917 and gave power to the Council of any provincial municipality to levy and collect a poll-tax not exceeding five dollars on every male person as defined by the Act.[1] Unless municipalities passed by-laws allowing themselves to collect the tax, the Government of British Columbia collected the tax for its own uses. On December 22nd, 1924, the Council of the City of Vancouver, under Mayor William Reid Owen, passed third reading of the proposed *Poll Tax By-law*, which subsequently came into force on January 2nd, 1925, as By-law number 1685.[2] In spite of the official effective date, no poll-taxes were collected by the City until late-January of that year. The anticipated revenue from the tax was originally estimated to be approximately \$15,000 a year.[3]

From 1886 to 1966 tax and fee collections in the City was administered by the Tax Collection Department of the City's Department of Finance. When the *Poll Tax By-law* came into force in 1925, D.H. Robinson was the Collector of Taxes. The City of Vancouver Archives has the first booklet of poll-tax receipts which were prepared and used in 1925. Shown below in Figure 1 is the triplicate copy of receipt number 0001 issued January 22nd, 1925, to a resident of 12th Avenue West and which has been signed by T. Corley, Poll Tax Collector.

The style of the 1934 and 1935 receipts (Figures 2 and 3 opposite) was changed considerably from the original 1925 ones. The City crest, the year of issue, the \$5.00 tax rate and the receipt serial number are each printed in dark green on the 1934 receipt and in red in 1935. The facsimile signature of the Collector of Taxes at that time, A. J. Pilkington, is printed on them.

Vancouver's 1925 By-law required that "every male person above the age of eighteen years who has resided in the City for the period of at least one month shall pay to the City an annual poll-tax of five dollars per annum to and for the use of the City . . ."[2] A few exemptions from the provisions of the poll-tax were described:

- Males over the age of sixty years whose last yearly income did not exceed seven hundred dollars,
- Any duly enrolled member of the active militia,
- Any male engaged in active naval or military service of His Majesty,
- Any male returned since 1914 from overseas naval or military service who had been certified as medically unfit,
- Males who had paid, in the preceding year, municipally assessed property taxes of five dollars or more (if less than five dollars, the poll-tax assessed was the difference between his municipal taxes and five dollars),
- Any male who provided evidence to the municipal collector of taxes that a poll-tax had been paid or was liable to be paid in any other municipality.

The By-law clearly stated that "all moneys collected from the poll tax ... shall be paid out only for maintaining and granting aid to schools and hospitals within the City".[2]

Persons who were found guilty of violating the provisions of the by-law were liable to "a fine or penalty not exceeding the sum of one hundred dollars and costs for each offence".[2] If payment of such penalties was in default it was declared lawful to issue a warrant for the sale of goods and chattels of the offender and, if this did not provide sufficient recovery of fine or penalty, "to commit the offender to the common gaol or any lock-up house in the City of Vancouver for any period not exceeding two months (with or without hard labour) unless the said fine or penalty be sooner paid".[2] Surely this penalty for the

Figure 1: Triplicate copy of Vancouver 1925 poll-tax receipt number 0001, issued January 22nd, 1925. (Courtesy of the City of Vancouver Archives, reproduced by permission.)

failure to pay the \$5.00 Vancouver poll-tax was considerably more severe than that imposed for failing to pay or collect most other Provincially or Federally-imposed taxes!

Everett Crowley (1909-1984), a Vancouver resident who vehemently opposed the poll-tax on non-property owners in Vancouver during World War II years, served three days in jail as a penalty for not paying the tax. He ran for Alderman (as Councillors were then called) on the sole ticket that he would *“rid the city of this hateful tax on the right to vote.”* Unsuccessful in several elections, he persisted until he eventually won a seat. Shortly after this, on March 27th, 1950, the *Poll Tax By-law* was repealed, largely as a result of his efforts. Six weeks after his election a recount gave his seat to his opponent but Crowley's objective had already been achieved. A Vancouver City park on S.E. Marine Drive, Everett Crowley Park, is named after him.[4, 5]

Vancouver (and other municipal) poll-tax receipts have not previously been reported and make a unique addition to a Canadian Revenue stamp collection. Any similar documents which are found should be brought to the attention of the Editor for publication in this *Newsletter*.

Reference Notes

- [1] - British Columbia, *Statutes*, 1917, Chapter 25, “Poll-Tax Act”.
- [2] - City of Vancouver Archives, Vancouver City Council and Office of the City Clerk fonds By-Laws, By-Law N° 1685, December 22nd, 1924
- [3] - Anon., “City will collect its own poll tax”, *The Vancouver Daily Province*, December 23rd, 1924, p. 15.
- [4] - City of Vancouver Archives, Vancouver City Council and Office of the City Clerk fonds By-Laws, By-Law N° 3177, March 27th, 1950
- [5] - Brissenden, C., “The History of the Vancouver Hall of Fame,” being a chapter in C. Davis' *The History of Metropolitan Vancouver*, Harbour Publishing, 2007

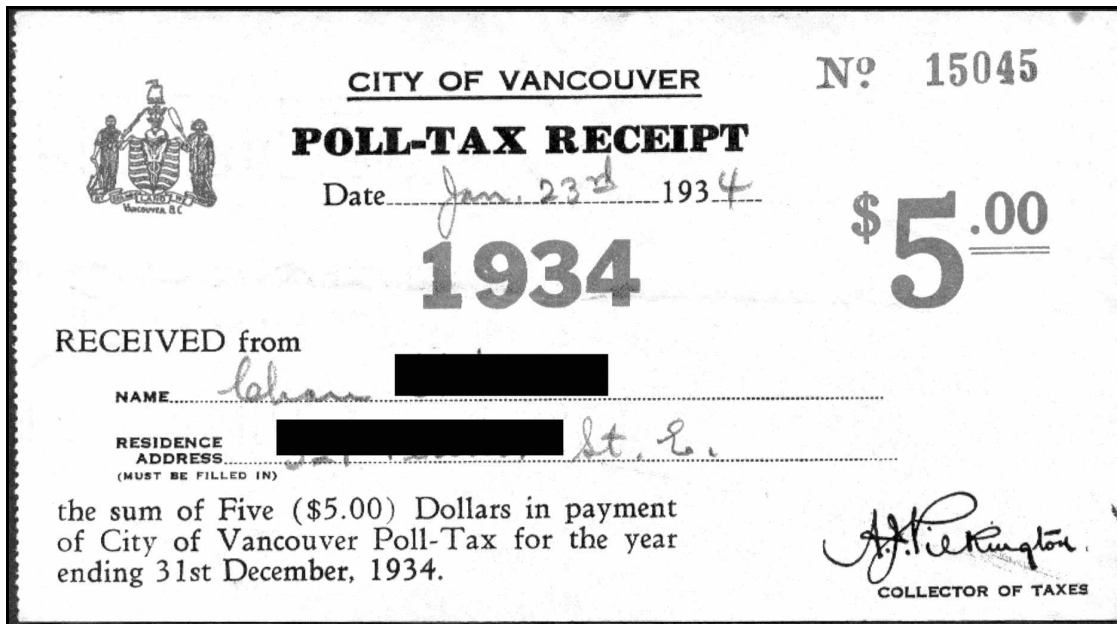


Figure 2: Original copy of Vancouver 1934 poll-tax receipt number 15045, issued January 23rd, 1934.

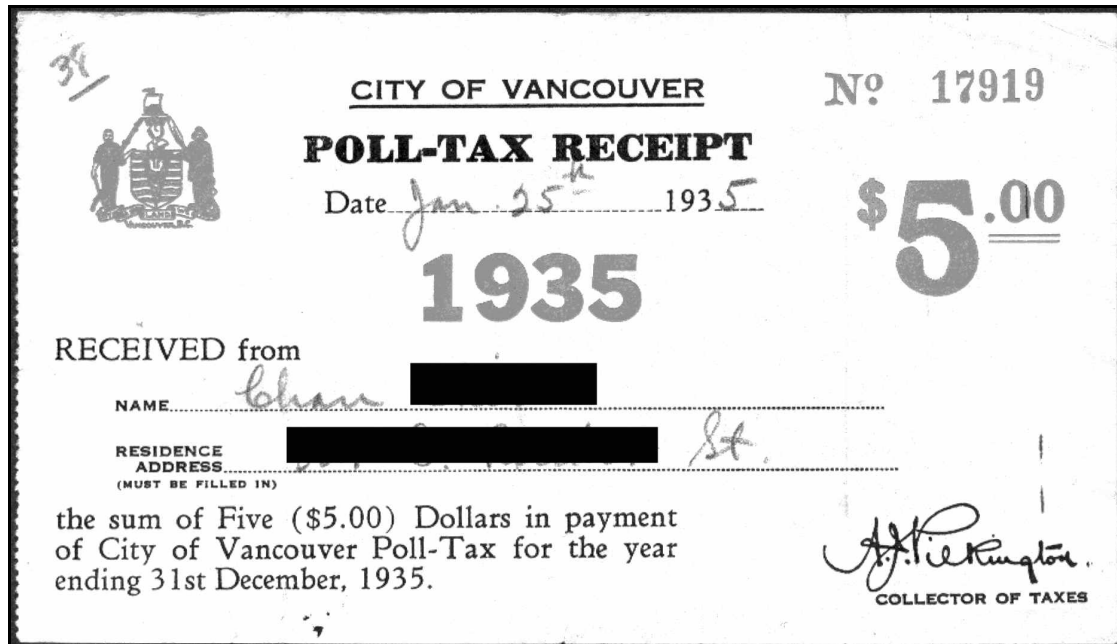


Figure 3: Original copy of Vancouver 1935 poll-tax receipt number 17919, issued January 25th, 1935.

A Survey of Newfoundland's Statutes Governing the use of Inland Revenue Stamps

Peter de Groot



This article is the fourth in a series describing Newfoundland's Statutes that required the use of stamps to collect fees and charges payable to the Crown. Part IV describes the intent and fee schedules of *The Conditional Sales Act, 1955*, and *The Bills of Sale Act, 1955*.



Part IV: The Bills of Sales Act, 1955, and The Conditional Sales Act, 1955

In 1955, the Province of Newfoundland enacted two new Statutes that required the use of revenue stamps: *An Act Respecting Bills of Sale and Chattel Mortgages*, simply cited as *The Bills of Sale Act, 1955* [1], and *An Act Respecting Conditional Sales of Goods*, simply cited as *The Conditional Sales Act, 1955* [2]. Both of these Acts came into force on 1 November 1956 [1,2]. In 1968 both Acts were amended deleting the requirement for the use of revenue stamps. These amendments did not come into force until 20 July 1971 [3,4]. Thus revenue stamps were required on documents as described in the Schedules from 1 November 1956 to 20 July 1971, a period of nearly 15 years. The application of these two Acts, some definitions, and the schedule of fees are described next.

The Bills of Sale Act, 1955

This Act applied to bills of sale of chattels and under this Act, "**bill of sale**" meant "...a document in writing in conformity with this Act evidencing a sale or mortgage of chattels...", and "**chattels**" meant "... goods and chattels capable of complete transfer by delivery and includes, when separately assigned or charged, motor vehicles, fixtures and growing crops..."[1]. Under section 24 of the Act, the Registrar of Deeds was required to collect the fees by means of stamps for the documents set forth in the schedule (see below), with the proviso that no person was liable to pay any amount greater than \$25 for the registration of any bill of sale or assignment, and that the Registrar was not to register any document under the Act until the fees had been paid [1]. Shown in Figure 1 is a document registered by the Registry of Deeds for a bill of sale.

The Act was amended in 1957 and 1960 [5,6] with the fees unaffected. In 1963 the fee structure for searches was changed [7]. The Act was amended again in 1967 [8] without any further change to the fees, and as noted previously, the Act was amended in 1968, removing the requirement for the use of revenue stamps [3].

Tariffs of Fees for The Bills of Sale Act:

- For registering all bills of sale when the amount of the bill of sale does not exceed one hundred dollars – \$1.00
 - When the amount exceeds one hundred dollars but does not exceed three hundred dollars – \$2.00
 - When the amount exceeds three hundred dollars but does not exceed five hundred dollars – \$3.00
 - When the amount exceeds five hundred dollars, at a rate of twenty cents for each additional one hundred dollars or parts thereof, up to a total maximum fee of \$25.
- For registering a renewal statement – \$1.00
- For registering an amended statement – \$0.50
- For registering an assignment of a bill of sale – \$1.00
- For registering a certificate of discharge or partial discharge – \$1.00
- For every certificate of the registrar – \$1.00

- For filing any order of a judge of the Supreme Court or District Court – \$0.50
- For every search [from 1 November 1956 to 19 June 1963]*, consisting of an inspection of the books containing records, or entry of documents registered or filed under this Act – \$0.25
- For every search [after 20 June 1963]*, consisting of an inspection of the books containing records or entry of documents relating to:
 - (a) one person or corporation
 - (b) one piece of property, or an aggregate of property forming a chain of title
 - (c) one financial transaction – \$0.25
- For every affidavit filed – \$0.25

* Words in bold and square brackets were not part of the wording in the original document, but are used here to indicate when these sections of the original and amended Schedule were in effect.

The Conditional Sales Act, 1955

This Act applied to conditional sales where "conditional sale" meant one of the following:

- "**(i) a contract for the sale of goods under which possession is or is to be delivered to a buyer and the property in the goods is to vest in him at a subsequent time on payment of the whole or part of the price or on performance of any other condition, or,**
- "**(ii) a contract for the hiring of goods under which it is agreed that the hirer will become or have the option of becoming the owner of the goods on compliance with the terms of the contract**". [2]

Further under the Act, "**goods**" meant "**chattels personal other than things in action or money, and includes emblements, industrial growing crops and things attached to or forming part of the land that are agreed to be severed before sale or under contract of sale, and motor vehicles.**"

Under section 23 of the Act, the Registrar of Deeds was required to collect by means of stamps the fees set forth in the schedule (see below), and the Registrar was not to register any document under the Act until the fees had been paid [2].

In 1959, this Act was amended [9] and indicated that "**... no person shall in any one year be required to pay more than a total of two hundred and fifty dollars in respect to inspections made by that person during the year...**". These inspections allowed any person to be able to inspect the books, documents or entries of documents in the Registry of Deeds (section 21 of Act) [2]. The Act was amended again in 1960, and 1962, [10,11] without affecting the fees but the fee structure for searches (see below) was changed in 1963 [12]. Like *The Bills of Sale Act, 1955*, *The Conditional Sales Act, 1955* was amended in 1968, removing the requirement for the use of revenue stamps [4].

Receipts showing the payment of the 25-cent fee for searches are shown in Figures 2 and 3. *(Text continues on page 6.)*

THIS INDENTURE made at St. John's in the Province of Newfoundland
this 29 day of May anno Domini One thousand
nine hundred and seventy

BETWEEN

████████████████████ (NEW-
FOUNDLAND) LIMITED, a company
incorporated under the laws of the
Province of Newfoundland and having
its Registered Office at St. John's
aforesaid, hereinafter called "the
Mortgagor"

OF THE ONE PART

AND



████████████████████ BANK
incorporated by Special Act of the
Parliament of Canada and having its
Head Office in the City of Ottawa in
the Province of Ontario; hereinafter
called "the Mortgagee"

OF THE OTHER PART



WHEREAS the Mortgagor at the time of the execution hereof is seized
of certain chattels more particularly mentioned and described in the
Schedule hereto annexed marked "A" (which said Schedule forms part
and parcel of these presents) all of which said chattels are now the
property of the Mortgagor AND WHEREAS the Mortgagor has applied
to the Mortgagee for a loan upon mortgage and charge thereof AND
WHEREAS the Mortgagee has agreed to advance to the Mortgagor up
to the sum of One hundred and seventy-five thousand dollars (\$175,000.00)
for purposes of its business, the said sum to be secured by a First
Mortgage upon the Mortgagor's real estate and a Chattel Mortgage on
the said chattels AND WHEREAS the sum of Ninety-eight thousand and
five dollars and sixty-five cents (\$98,005.65) has been advanced to the
Mortgagor by the Mortgagee and the remainder of the aforesaid sum
of One hundred and seventy-five thousand dollars (\$175,000.00) is to
be advanced to the Mortgagor at the discretion of the Mortgagee AND

Figure 1: Bill of Sale for a chattel mortgage filed in the Registry of Deeds, St John's, Newfoundland on June 1st, 1970. The chattel mortgage was for \$175,000.00 and therefore the maximum fee of \$25.00 was charged. An affidavit was also attached and registered (not shown), requiring an additional fee of 25 cents.

Tariffs of Fees for The Conditional Sales Act:

- For registering all conditional sales and notices filed pursuant to subsection (4) of Section 14 when the amount of the purchase price remaining unpaid thereunder does not exceed one hundred dollars
– \$1.00
- When the amount of the purchase price remaining unpaid thereunder exceeds one hundred dollars – \$2.00
- For filing a copy of an agreement pursuant to paragraph (b) of Section 6
– \$2.00
- For filing a renewal statement – \$1.00
- For filing an amended statement – \$0.50
- For filing certificate of discharge or partial discharge – \$1.00
- For filing any order of a judge of the Supreme Court or District Court
– \$0.50
- For every certificate by the registrar – \$1.00
- For every search [**from 1 November 1956 to 19 June 1963**]*, consisting of an inspection of the books containing records or entries of documents filed under this Act – \$0.25
- For every search [**after 20 June 1963**]*, consisting of an inspection of the books containing records or entry of documents relating to:
 - (d) one person or corporation
 - (e) one piece of property, or an aggregate of property forming a chain of title
 - (f) one financial transaction – \$0.25
- For every affidavit – \$0.25

* Words in bold and square brackets were not part of the wording in the original document, but are used here to indicate when these sections of the original and amended Schedule were in effect.

Reference Notes

- [1] - Newfoundland, *An Act Respecting Bills of Sale and Chattel Mortgages*, Act 22, 1955 Statutes of Newfoundland, In Force 1 November 1956.
- [2] - Newfoundland, *An Act Respecting Conditional Sales of Goods*, Act 62, 1955 Statutes of Newfoundland, In Force 1 November 1956.
- [3] - Newfoundland, *An Act Further to Amend The Bills of Sale Act, 1955*, Act 81, 1968 Statutes of Newfoundland, In Force 20 July 1971.
- [4] - Newfoundland, *An Act Further to Amend The Conditional Sales Act, 1955*, Act 64, 1968 Statutes of Newfoundland, In Force 20 July 1971.
- [5] - Newfoundland, *An Act to Amend The Bills of Sale Act, 1955*, Act 40, 1957 Statutes of Newfoundland, In Force 12 June 1957.
- [6] - Newfoundland, *An Act Further to Amend The Bills of Sale Act, 1955*, Act 10, 1960 Statutes of Newfoundland, In Force 30 May 1960.
- [7] - Newfoundland, *An Act to Amend The Bills of Sale Act, 1955*, Act 56, 1963 Statutes of Newfoundland, In Force 20 June 1963.
- [8] - Newfoundland, *An Act Further to Amend The Bills of Sale Act, 1955*, Act 24, 1966-1967 Statutes of Newfoundland, In Force 25 April 1967.
- [9] - Newfoundland, *An Act to Amend The Conditional Sales of Goods, 1955*, Act 74, 1959 Statutes of Newfoundland, In Force 6 July 1959.
- [10] - Newfoundland, *An Act Further to Amend The Conditional Sales of Goods, 1955*, Act 11, 1960 Statutes of Newfoundland, In Force 30 May 1960.
- [11] - Newfoundland, *An Act Further to Amend The Conditional Sales of Goods, 1955*, Act 67, 1962 Statutes of Newfoundland, In Force 20 March 1962.
- [12] - Newfoundland, *An Act Further to Amend The Conditional Sales of Goods, 1955*, Act 57, 1963 Statutes of Newfoundland, In Force 20 June 1963.

MOVED? MOVING?
PLEASE SEND YOUR NEW ADDRESS
TO THE EDITOR.
NOTICES SENT TO BNAPS ARE NOT
FORWARDED TO THE STUDY GROUPS.

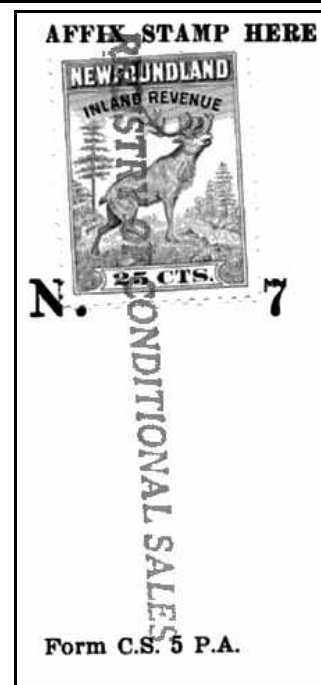
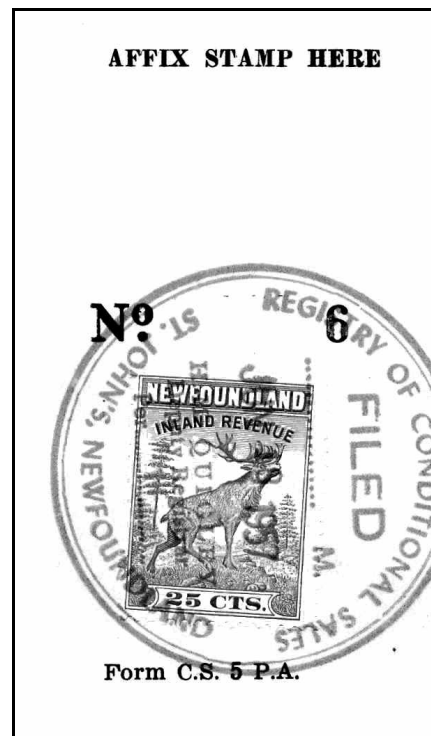


Figure 2. Two receipts (number 6 and 7) with different Registry of Conditional Sales cancels showing payment of 25 cents for the Search Fee. (110% of actual size)

Officers of the Revenue Study Group

☞ Chairman:

Fritz Angst, Briggs & Morgan P.A., 2200 IDS Center, 80 South 8th St., Minneapolis MN, USA, 55402

☞ Treasurer and Newsletter Editor:

Chris Ryan, 569 Jane Street, Toronto, Ontario, Canada, M6S 4A3

A Short-lived Application of the Retail Purchase Excise Tax

Christopher D. Ryan


For the 20-day period of June 24th through July 13th, 1942, sales to consumers of luggage and a number of other items (listed below) were included in a longer list of "luxury" goods that were subject to a 25% retail purchase stamp-tax. As of July 14th, luggage and the other items were removed from the retail stamp-tax and transferred to a new 35% tax to be paid by manufacturers without the use of stamps. Other goods on the list of luxury items remained subject to the 25% stamp-tax through March 1949. The two taxes were also applied to importations.

An example of the short-lived applications of the 25% retail stamp-tax is shown here. It is a July 11th, 1942, invoice for the purchase of one piece of luggage directly from its manufacturer, The L. McBrine Company, Limited of Kitchener, Ontario. (All sales to an end-user of an item were classified as "retail" sales for purposes of the stamp-tax.)

The \$5.33 in tax was paid by stamps (date-cancelled 'Jul 10, 1942') from all four series of Canada's excise tax stamps: 25¢ George V War Tax of 1915, \$5 George V Excise Tax of 1920, 2¢ Two Leaf Excise Tax of 1923, as well as 1¢ and 5¢ Three Leaf Excise Tax of 1935.

Goods included in the 25% retail purchase stamp-tax only for the period of June 24th through July 13th, 1942, were as follows, when sold at over \$1 per item:

- Luggage, purses, wallets, handbags, jewellery cases, dressing cases, shopping bags, sports bags and similar items.
- Smokers' accessories other than lighters, matches and tobacco, which were exempt.
- Fountain pens, mechanical pencils and desk accessories.



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" McBRINE AROUND-THE-WORLD BAGGAGE "

KITCHENER, CANADA

VIA **Can. Pac. Exp.**
TERMS **net**

SALESMAN **Office**

OUR ORDER No. **3983**
YOUR ORDER No. **518**
SOLD TO **Spencer Corsets (Canada) Limited,
Box 180,
Rock Island, Que.**


DATE **July 11/42.**

No. 1359

ALL GOODS SHIPPED AT PURCHASER'S RISK. GOODS LEAVE FACTORY IN GOOD ORDER. EXAMINE BEFORE ACCEPTING.

No.	QNTY	ARTICLES	TOTAL
4369	1	Gladstone 1/24 blk. Plus 25% Purchase tax	<div style="display: flex; justify-content: space-between;"> 21.30[✓] 5.33[✓] </div> <hr style="width: 100%;"/> 26.63[✓]

26.63
270 53
80
\$274.96



JZ

Goods Rec'd & Ok'd.

Prices Quoted O.K.

Ent'd Inventory

O. K. for Payment

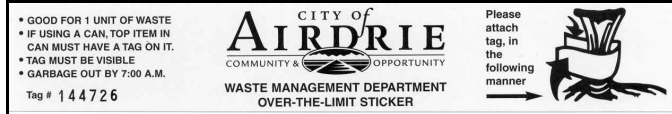
Ch. No. **18148**

Alberta Municipal User-pay Garbage Tags and Bags

Christopher D. Ryan

Unless otherwise noted, the population ('pop') quoted for each municipality is taken from the 2006 Census of Canada as given by the Community Profiles page of the Statistics Canada web site.

City of AIRDRIE (pop: 28,927) in Rocky View District

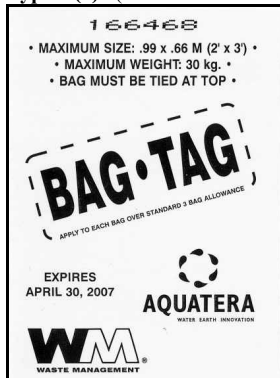


Description: Black on light green, black serial number, 213 by 35 mm. Cost: \$2.00 each. Comments: Residents allowed 2 untagged bags per week. An additional 3 tagged bags can also be put out each week.

AQUATERA UTILITIES

(City of GRANDE PRAIRIE (pop: 47,076) in Grande Prairie County)

Type 2 (?): (Declared obsolete as of September 1st, 2006.)



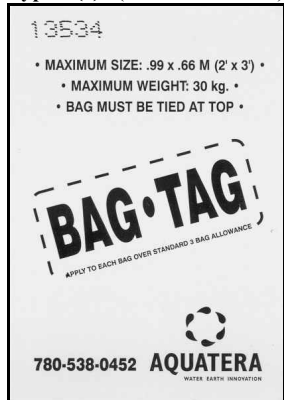
Description: Black on light-green, black, dot-matrix serial number, 70 by 96 mm. Cost: \$1.00 each.

Comments: Residents of the City of Grande Prairie are allowed 3 untagged bags per week, excess to be tagged. Initially, tags could be purchased individually at \$1.00 each. As of September 1st, 2006, individual tags were sold at \$3.00 each, with the \$1.00 price applying only to tags purchased in lots of 20. Sales of the \$1.00 tags were discontinued as of May 1st, 2007.

Three types of tags are shown here. In addition to these, there is at least one earlier type in yellow that expired in 2004.

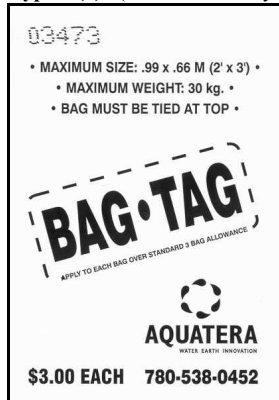
Aquatera Utilities is a regional authority formed by the City and County of Grande Prairie and the Town of Sexsmith. Aquatera administers solid waste collection, as well as water and sewage treatment.

Type 3 (?): (Sold in lots of 20.)



Description: Black on light-green, black, dot-matrix serial number, 70 by 102 mm. Cost: \$1.00 each.

Type 4 (?): (Sold individually.)



Description: Black on light-yellow, black, dot-matrix serial number, 70 by 102 mm. Cost: \$3.00 each.

Town of ATHABASCA (pop: 2575) in Athabasca County



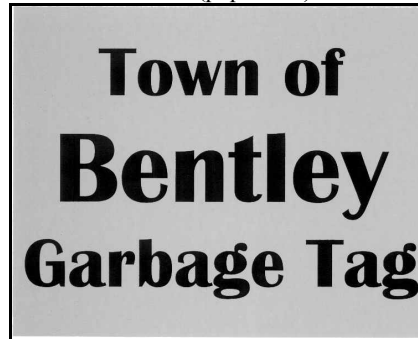
Description: Glossy green on white, 38 by 38 mm. Cost: \$1.50 each. Comment: Residents allowed 3 untagged bags per week, excess to be tagged.

Town of BEAVERLODGE (pop: 2264) in Grande Prairie County



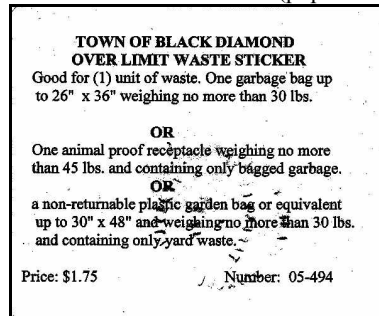
Description: Black on fluorescent orange, black serial number, 88 by 105 mm. Cost: \$2.00 each. Comments: Residents allowed 3 untagged bags per week, excess to be tagged.

Town of BENTLEY (pop: 1083) in Lacombe County



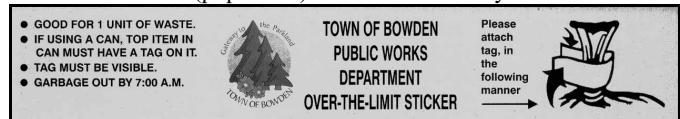
Description: Black on fluorescent red-orange, 127 by 102 mm. Cost: \$1.00 each. Comment: Residents allowed 4 untagged bags per collection, excess to be tagged.

Town of BLACK DIAMOND (pop: 1900) in Foothills District



Description: Black on white with colourless embossing of municipal seal, black serial number, 102 by 85 mm. Cost: \$1.75 each. Comments: Residents allowed 3 untagged bags per week, excess to be tagged.

Town of BOWDEN (pop: 1205) in Red Deer County



Description: Black on fluorescent red-orange, 216 by 38mm. Cost: \$1.00 each. Comments: Residents allowed 3 untagged bags per week, excess to be tagged.

Town of COCHRANE (pop: 13,760) in Rocky View District



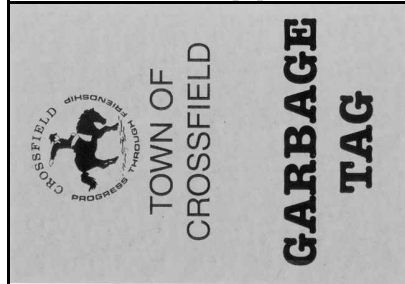
Description: One 32.6 by 13.3 cm black impression on one side of a colourless, transparent plastic bag, 66 by 93 cm. Cost: \$2.00 each. Comment: Residents allowed 2 'free' bags per week, excess must be in paid Town bags.

City of **COLD LAKE** (pop: 11,991) in Bonnyville District



Description: Black and grey on glossy yellow, 177 by 25 mm. Cost: \$2.50 each. Comments: Tags introduced October 2nd, 2006. Residents allowed 3 untagged bags per week, excess to be tagged.

Town of **CROSSFIELD** (pop: 2648) in Rocky View District



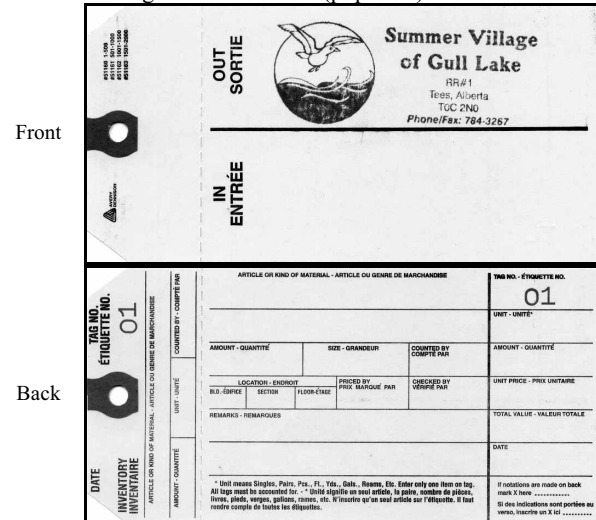
Description: Black on fluorescent red-orange, 76 by 108 mm. Cost: \$1.00 each. Comments: Residents allowed 3 untagged bags per week, excess to be tagged.

Town of **EDSON** (pop: 8098) in Yellowhead County.



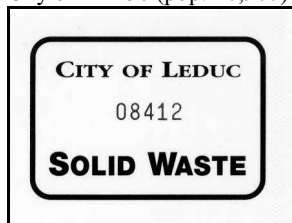
Description: Black and blue on white, black serial number, 216 by 38 mm. Cost: \$2.00 each. Comments: Residents allowed 2 untagged bags per week, excess to be tagged.

Summer Village of **GULL LAKE** (pop: 204) in Lacombe County



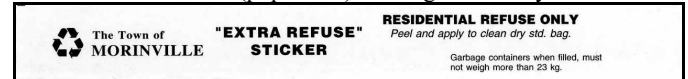
Description: Blue rubber-stamped impression and black printing on a beige, cardboard inventory tag, red serial number on back, 158½ by 79 mm. Cost: \$1.50 each. Comments: Tags introduced May 2005. Residents allowed 5 untagged bags per week, excess to be tagged. Gull Lake is a vacation community with a large seasonal population that is not reflected in the official Census figure of 204 permanent residents.

City of **LEDUC** (pop: 16,967) in Leduc County



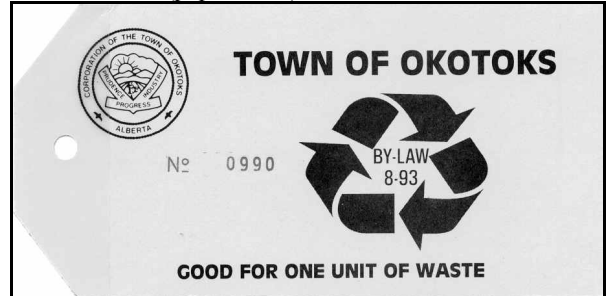
Description: Black on yellow, covered by a polymer coating, black serial number, 74 by 57 mm. Cost: \$1.00 each. Comments: Residents allowed 4 untagged bags per week, excess to be tagged.

Town of **MORINVILLE** (pop: 6775) in Sturgeon County



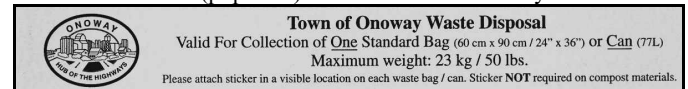
Description: Black on yellow, 216 by 24 mm. Cost: \$1.00 each. Comments: Residents allowed 4 untagged bags per week, excess to be tagged.

Town of **OKOTOKS** (pop: 17,145) in Foothills District



Description: Black on yellow cardboard tag, tapered left end covered by polymer coating, no adhesive, red serial number, 154 ½ by 77 mm. Cost: \$2.00 each. Comments: Residents allowed 3 untagged bags per week, excess to be tagged.

Town of **ONOWAY** (pop: 875) in Lac Ste. Anne County.



Description: Black on fluorescent red-orange, 204 by 26½ mm. Cost: \$1.50 each. Comments: All bags must be tagged. Residents receive a bi-monthly supply of 8 tags for \$7.25. Additional tags, if required, must be purchased at \$1.50 each.

City of **RED DEER** (pop: 82,772) in Red Deer County

Type 1: Issued 1999



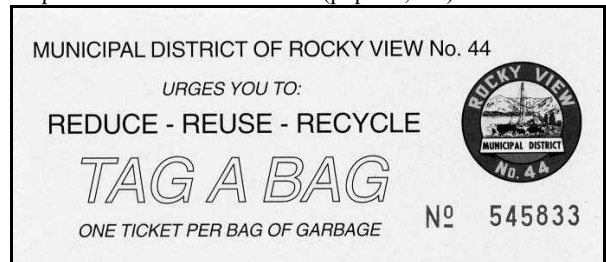
Description: Black on fluorescent emerald-green, 228 by 50 mm.

Type 2: Issued 2005



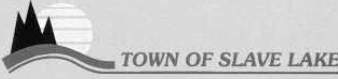
Description: Black on fluorescent green, 255 by 51 mm. Comment: Residents allowed 5 untagged bags per week, excess to be tagged at \$1.00 each.

Municipal District of **ROCKY VIEW** (pop: 34,171)



Description: Black on light blue cardboard ticket, no adhesive, red serial number, 116 by 51 mm. Cost: Sold in books of 56 for \$25. Comments: Each ticket pays the disposal fee for one bag of residential garbage brought to a municipal landfill site or waste-transfer station. Non-residents are charged \$1.00 per bag.

Town of SLAVE LAKE (pop: 6703) in Lesser Slave River District

<p>0001</p> <p>Garbage out by 7:00 A.M.</p>	 <p>TOWN OF SLAVE LAKE</p> <p>Extra Unit Sticker for Collection of Waste</p>	<p>One Sticker per garbage bag. Sticker must be visible.</p>
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Description: Black, grey and white on golden brown, red serial number, 216 by 22 mm. Cost: \$10 per 12 tags. Comments: Tags introduced September 1st, 2006. Initially, residents were allowed 6 untagged bags per week, excess to be tagged. As of January 1st, 2007, the number of untagged bags was reduced to 4 per week. As of January 1st, 2008, the number of untagged bags will be further reduced to 2.

SMOKY RIVER REGIONAL WASTE MANAGEMENT COMMISSION



№ J00885

BAG MUST BE TIED ON TOP
BUNDLES NEED TO BE TIED AND BE NO MORE THAN (4) FEET IN LENGTH
MAXIMUM WEIGHT: 50 lbs. (23 kg.)

TAG 'n' BAG

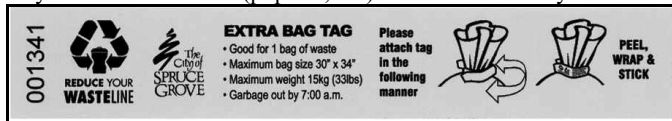
APPLY TO EACH BAG OVER STANDARD 4 BAG ALLOWANCE

EXPIRES 2007

Questions?
Please call your Municipal Office:
Village of Donnelly: 925-3835
Town of Falher: 837-2247
Town of McLennan: 324-3065

Description: Black on fluorescent green, red serial number, 50 by 101 mm. Cost: \$1.00 each. Comments: Residents allowed 4 untagged bags per week, excess to be tagged. SRRWMC is a regional authority formed in 2003 by the Town of Falher (pop: 941), the Town of McLennan (pop: 824), the Village of Donnelly (pop: 293) and the Village of Girouxville (pop: 282), all of which are located in the Smoky River District.

City of SPRUCE GROVE (pop: 19,496) in Parkland County



001341

REDUCE YOUR WASTELINE

City of SPRUCE GROVE

EXTRA BAG TAG

- Good for 1 bag of waste
- Maximum bag size 30" x 34"
- Maximum weight 15kg (33lbs)
- Garbage out by 7:00 a.m.

Please attach tag in the following manner

PEEL, WRAP & STICK

Description: Black on shiny orange-brown, black serial number, 153 by 25½ mm. Cost: \$1.00 each. Comments: Tags introduced April 2007. Each residence is issued one standard garbage bin by the City with a capacity of approximately 4 standard bags. Any excess garbage must be bagged and tagged. At the April introduction of the new system, each residence was given 10 free tags.

Town of STRATHMORE (pop: 10,225) in Wheatland County



GOOD FOR 1 UNIT OF WASTE
TAG MUST BE VISIBLE
IF USING A CAN TOP ITEM IN CAN MUST HAVE TAG ON IT
GARBAGE OUT BY 7:00 A.M.

Tag # **0933**

TOWN OF STRATHMORE
WASTE MANAGEMENT DEPARTMENT
OVER-THE-LIMIT STICKERS

Please Attach Tag in the following manner

Description: Black on fluorescent orange, red serial number, 159 by 38 mm. Cost \$2.00 each. Comments: Residents allowed 3 untagged bags per week, excess to be tagged.

Town of SYLVAN LAKE (pop: 10,208) in Red Deer County



TOWN OF SYLVAN LAKE
A Town For All Seasons

SOLID WASTE GARBAGE BAG TAG

Attach 1 Tag to Each Unit of Garbage Over the 3 Bag Limit

Phone: 403-887-2800

Description: Black on fluorescent red-orange cardboard with a metal grommet at top-centre, no adhesive, 76 by 95 mm. Cost: \$1.00 each. Comments: Residents allowed 3 untagged bags per week, excess to be tagged. A piece of thin wire is provided with each tag to attach it to the bag.

Town of THREE HILLS (pop: 3089) in Kneehill County

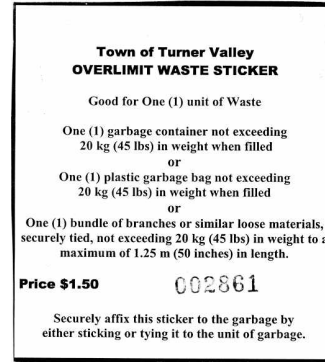


Town Of
Three Hills

Additional Garbage Bag Sticker

Description: Black on fluorescent red-orange, 165 by 38 mm. Cost: \$1.00 each. Comments: Residents allowed 3 untagged bags per week, businesses 6 per week, excess to be tagged.

Town of TURNER VALLEY (pop: 1908) in Foothills District



Town of Turner Valley
OVERLIMIT WASTE STICKER

Good for One (1) unit of Waste

One (1) garbage container not exceeding 20 kg (45 lbs) in weight when filled
or
One (1) plastic garbage bag not exceeding 20 kg (45 lbs) in weight when filled
or
One (1) bundle of branches or similar loose materials, securely tied, not exceeding 20 kg (45 lbs) in weight to a maximum of 1.25 m (50 inches) in length.

Price \$1.50 002861

Securely affix this sticker to the garbage by either sticking or tying it to the unit of garbage.

Description: Black on white, black serial number, approx. 89 by 98 mm, due to irregular cutting form a larger sheet. Cost: \$1.50 each. Comments: Residents allowed 3 untagged bags per week, excess to be tagged.

City of WETASKIWIN (pop: 11,673) in Wetaskiwin County



Wetaskiwin
City in motion.

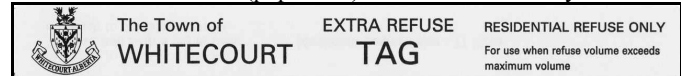
EXTRA BAG STICKER

For Use When Refuse Volume Exceeds Subscription Volume

Apply to clean dry bag.

Description: Black on yellow, 64 by 51 mm. Cost \$2.00 each. Comments: Residents are required to subscribe to a garbage collection program under which they are allowed 1, 2 or 3 untagged bags per week, based on the amount of the monthly fee. All bags must be enclosed within rigid containers. If the 2 or 3-bag option applies, the containers are marked as such with an official label. Any bags in excess of a resident's normal allotment must be tagged.

Town of WHITECOURT (pop: 8971) in Woodlands County



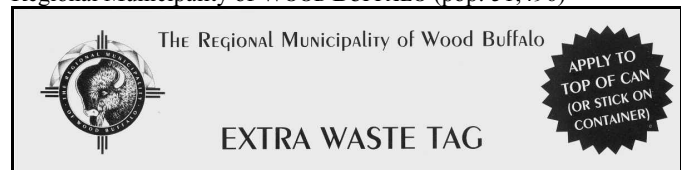
The Town of WHITECOURT

EXTRA REFUSE TAG

RESIDENTIAL REFUSE ONLY
For use when refuse volume exceeds maximum volume

Description: Black on yellow, 216 by 18½ mm. Cost: \$2.00 each. Comments: Residents allowed 2 untagged bags per week, excess to be tagged.

Regional Municipality of WOOD BUFFALO (pop: 51,496)



THE REGIONAL MUNICIPALITY OF WOOD BUFFALO

EXTRA WASTE TAG

APPLY TO TOP OF CAN (OR STICK ON CONTAINER)

Description: Black on fluorescent emerald-green, 203 by 50½ mm. Cost: \$1.00 each. Comments: Residents allowed 4 untagged bags per week, excess to be tagged. The principal settlement in Wood Buffalo is Fort McMurray.