



## CHAPTER 73

### An Act to amend the charter of the city of Montreal

[Assented to, the 29th of April, 1941]

**W**HEREAS the city of Montreal has, by its petition, Preamble.  
represented that it is in the interest of the said city and necessary for the proper administration of its affairs that its charter, the act 62 Victoria, chapter 58, and the acts amending the same, be further amended; and whereas it is expedient to grant its prayer;

Therefore, His Majesty, with the advice and consent of the Legislative Council and of the Legislative Assembly of Quebec, enacts as follows:

**1.** Article 21j of the act 62 Victoria, chapter 58, as enacted by the act 11 George V, chapter 112, schedule B, section 5, is amended by replacing the second and third paragraphs thereof by the following:

“The Council, by an absolute majority of its members, shall appoint an assistant to the director of departments on the recommendation of the latter. Such assistant shall have the powers of the director when the latter authorizes him, in writing, to replace him for specified periods which shall not exceed thirty days each. He may be dismissed by following the same procedure.”

In case of urgency, should the director of departments be physically unable to authorize his assistant to replace him, the city clerk may do so in his stead.”

**2.** Article 21k of the act 62 Victoria, chapter 58, as enacted by the act 11 George V, chapter 112, schedule B, section 5, is replaced by the following:

“**21k.** In the absence of the director of departments and of his assistant, the city clerk may, at the request

of the chairman of the executive committee, call a special meeting of the Council for the purpose of temporarily replacing the director. In such case the procedure prescribed for his appointment shall be followed. The same shall apply when the office of director of departments becomes vacant, but the Council shall then fill such vacancy within thirty days after it occurs."

62 Vict.,  
c. 58,  
art. 21l,  
replaced.

Powers of  
executive  
committee on  
report from  
director of  
department  
concerned.

**3.** Article 21l of the act 62 Victoria, chapter 58, as enacted by the act 11 George V, chapter 112, schedule B, section 5, is replaced by the following:

"**21l.** The executive committee is authorized, on a report from the director of the department concerned:

*a.* To accept, for municipal purposes, all cessions of immoveables, providing they be gratuitous and unconditional;

*b.* To establish and to remove homologated lines, by following the procedure determined by the charter;

*c.* To have the streets, lanes, roads or public places entered in the register of streets, lanes, roads and public places of the city;

*d.* To approve plans of boundaries between properties of the city and those of ratepayers;

*e.* To have any corrections made in the official plan and book of reference;

*f.* To assign names to the streets, lanes, roads and public places in the city;

*g.* In order to assure the collection of taxes, to acquire immoveables sold by authority of justice or sold for taxes;

*h.* To grant all discharges;

*i.* To enter into agreements with interested parties for the supply of water to their properties;

*j.* To approve any subdivision or resubdivision plan of an immoveable;

*k.* To approve any deed to correct the description of an immoveable sold by the city;

*l.* To enter into agreements with the persons interested for the use, by the city, of immoveables belonging to them;

*m.* To cancel any balance of credits when the purposes for which such credits have been voted are achieved".

62 Vict.,  
c. 58,  
art. 21s,  
repealed.

**4.** Article 21s of the act 62 Victoria, chapter 58, as enacted by the act 11 George V, chapter 112, Schedule B, section 5, is repealed.

**5.** Article 25 of the act 62 Victoria, chapter 58, as replaced by the acts 2 George V, chapter 56, section 3, and 11 George V, chapter 112, schedule B, section 10, and amended by the acts 25-26 George V, chapter 113, section 1, and 4 George VI, chapter 75, section 9, is again amended:

*a.* By replacing paragraph *a* thereof by the following:

*"a.* If he is not a municipal elector for the past three years, and, for the office of mayor, if he has not resided in the city for the past three years at least, and, for the office of councillor, if he has not resided for the past two years in the city or in one of the municipalities under the control of the Montreal Metropolitan Commission; the last two conditions to come into force from and after the general municipal elections of 1942;"

*b.* By adding thereto the following paragraph:

*"n.* If he collects, from any ratepayer, directly or indirectly, and in any capacity whatsoever, a tax, contribution or other sum of money owing and payable to the city, except when he is obliged to do so in virtue of the law."

**6.** Article 43 of the act 62 Victoria, chapter 58, as amended by the acts 3 Edward VII, chapter 62, section 7; 7 Edward VII, chapter 63, section 7, and 22 George V, chapter 105, section 6, and replaced by the act 1 George VI, chapter 103, section 3, is again replaced by the following:

**43.** The following persons, if of the full age of 21 years, British subjects and not legally disqualified nor otherwise deprived of the right to vote in virtue of this charter, shall be entered on the lists of electors, which shall be prepared in accordance with the following provisions, viz:

1. Every person whose name is entered on the valuation roll in force as owner of immoveable property in the city, of the assessed value of three hundred dollars or upwards, as entered on the said valuation roll. In cases where such property is held in usufruct, the name of the usufructuary shall alone be entered on the elector's list.

2. Every person, being an occupant or tenant in the city of an immoveable or part of an immoveable of an annual rental value of thirty dollars or upwards, according to the tax roll in force in the district for

which the list is made, and whose name is entered on such roll.

Husbands of women common as to property.

3. The husband of every woman common as to property, when she is seized as owner, usufructuary or institute of immoveable property of the value of three hundred dollars or upwards, as entered on the valuation roll in force, or, when she is entered on the tax roll in force for an annual rental value of thirty dollars or upwards."

62 Vict., c. 58, art. 44, replaced.

7. Article 44 of the act 62 Victoria, chapter 58, is replaced by the following:

Joint tenants, proprietors, occupants.

"44. When several persons are jointly tenants, proprietors or occupants, excepting for social, educational, philanthropic or other similar purposes, of an immoveable or part of an immoveable entered on the valuation roll or on the tax roll in force at a real or annual rental value sufficient to qualify each of them for electoral purposes, the name of each of such persons shall be entered on the electors' list."

62 Vict., c. 58, art. 44a, am.

8. Article 44a of the act 62 Victoria, chapter 58, as enacted by the act 1 George V (1911), chapter 60, section 5, and replaced by the acts 5 George V, chapter 89, section 1; 19 George V, chapter 97, section 5; 23 George V, chapter 123, section 5; 1 George VI, chapter 103, section 4, and 2 George VI, chapter 105, section 1; and amended by the act 3 George VI, chapter 104, section 1, is again amended by replacing the fourth paragraph thereof by the following:

Qualification of representative of company, etc.

"Such representative shall, however, when authorized and when called upon to cast his vote, be a director or employee of the said society or of the said company or corporation, as the case may be, be 21 years old and be a British subject."

62 Vict., c. 58, art. 45, replaced.

9. Article 45 of the act 62 Victoria, chapter 58, as replaced by the acts 3 Edward VII, chapter 62, section 8; 4 Edward VII, chapter 49, section 2, and 23 George V, chapter 123, section 6, is again replaced by the following:

Where electors are to vote. Where, for councillors, qualified in more than one district.

"45. Persons entitled to vote, as aforesaid, shall vote in the particular district in which the immoveable or part of an immoveable constituting their qualification to vote shall be situated; but, when any such person is qualified to vote as owner, tenant or occupant in one district and at the same time as owner, tenant or

occupant in another district, he may vote for the election of councillors in any of the districts wherein he is qualified so to do, and he shall be entered once only on the list of electors for each of such districts.

For the election of mayor, the elector shall vote only once, and the elector qualified to vote in more than one district shall register his vote for mayor in the district where the chief assessor has not marked after his name the words "does not vote for mayor".

Where, for mayor, if qualified in more than one district.

**10.** Article 46 of the act 62 Victoria, chapter 58, as replaced by the acts 5 George V, chapter 89, section 2, and 23 George V, chapter 123, section 7, is again replaced by the following:

62 Vict., c. 58, art. 46, replaced.

"**46.** The chief assessor shall designate where the vote for mayor may be most conveniently cast.

Place of voting for mayor.

Whenever the chief assessor has failed to designate the place where such elector may vote, or whenever the words "does not vote for mayor" shall have been affixed by error opposite his name, the elector deprived of his right to vote may obtain the same by declaring under oath before the city clerk, on election day, that he has not already voted at said election for the mayor, and the city clerk shall deliver to him a certificate authorizing him to vote and designating the place where he may vote.

Elector disfranchised may obtain certificate.

**11.** Article 47 of the act 62 Victoria, chapter 58, as amended by the acts 63 Victoria, chapter 49, section 2; 9 Edward VII, chapter 63, section 8, and replaced by the acts 2 George V, chapter 56, section 6, and 1 George VI, chapter 103, section 6, is again amended by striking out paragraph 5 thereof.

62 Vict., c. 58, art. 47, am.

**12.** Article 55 of the act 62 Victoria, chapter 58, as replaced by the acts 3 George V, chapter 54, section 4; 23 George V, chapter 123, section 9, and 1 George VI, chapter 103, section 11, and amended by the act 2 George VI, chapter 105, section 2, is again replaced by the following:

Id., art. 55, replaced.

"**55.** The city clerk shall be held to furnish, to any ratepayer asking for the same, a copy of any one or of all the electoral lists for the year and shall be allowed to charge a fee of one cent for each elector's name entered on such copy. The city clerk shall further, in the year when a general election is held, as

Furnishing copies of electoral lists to ratepayers.

soon as the list of electors is revised, have such list printed, numbering thereon successively the names of the electors of each poll, and shall give five copies, free of charge, of one district or all the districts, according as the office of councillor or the office of mayor is concerned, to each of the candidates officially nominated for the office of councillor or mayor who applies to him for the same. The city clerk shall, upon request and upon proof of payment to the director of finance of the sum of two hundred dollars for one district, or of one thousand five hundred dollars for all the districts give to any person a copy of such list on which shall be shown the address of the residence, or, as the case may be, of the place of business, according to the best information he may obtain, of every elector-proprietor appearing thereon not residing or, as the case may be, not having his place of business at the address where his name is entered on the said list. This sum of two hundred dollars or of one thousand five hundred dollars, as the case may be, shall, after the nomination of the candidates, be refunded only to those persons who, having paid such sum to the director of finance, shall have been officially nominated."

Furnishing, to candidates.

Id., to anyone on payment.

Payment refunded on nomination.

62 Vict.,  
c. 58, art. 105,  
am.

**13.** Article 105 of the act 62 Victoria, chapter 58, as replaced by the acts 4 Edward VII, chapter 49, section 3; 1 George V (1911), chapter 60, section 7; 15 George V, chapter 92, section 9, and 16 George V, chapter 71, section 5, is amended by replacing the last paragraph thereof by the following:

Electors to be notified where to vote.

"The returning-officer shall, between the day of the nomination and the day of the election, send to the electors cards or letters indicating the place where they are to vote. Such cards or letters shall be sent to the address mentioned on the voters' list or to any other place where, in the opinion of the returning-officer, the elector is most likely to be reached. But any error or omission committed by the city clerk or his representatives in connection with the transmission of such notice cannot in any way invalidate the election of any candidate nor give rise to any recourse whatsoever either against the city or against the city clerk or his representatives."

62 Vict.,  
c. 58,  
art. 105a,  
repealed.

**14.** Article 105a of the act 62 Victoria, chapter 58, as enacted by the act 1 George VI, chapter 103, section 21, replaced by the act 2 George VI, chapter 105, sec-

tion 3, and amended by the act 3 George VI, chapter 104, section 2, is repealed.

**15.** Article 134 of the act 62 Victoria, chapter 58, as replaced by the acts 15 George V, chapter 92, section 11; 16 George V, chapter 71, section 7, and 1 George VI, chapter 103, section 25, is again replaced by the following:

**134.** The deputy returning-officer shall then hand over to the voter the ballot-paper or ballot-papers, as the case may be, to which he is entitled and on the back whereof the said deputy returning-officer shall have previously put his initials.”

**16.** Article 147 of the act 62 Victoria, chapter 58, as replaced by the acts 15 George V, chapter 92, section 13; 16 George V, chapter 71, section 9, and 1 George VI, chapter 103, section 27, is again replaced by the following:

**147.** If a person, representing himself to be an elector named on the list of electors, applies for a ballot-paper after another person has voted as such elector, he shall be entitled to vote, provided that he take the oath or make the affirmation specified in article 135.”

**17.** Article 223 of the act 62 Victoria, chapter 58, as amended by the act 1 George V (1911), chapter 60, section 8, is again amended by replacing paragraph (f) thereof by the following:

“(f): Who, directly or indirectly, during the thirty days preceding the date of a municipal election, organizes or opens more than three electoral committees or information bureaux, as the case may be, in each district.”

**18.** Article 240 of the act 62 Victoria, chapter 58, as replaced by the acts 15 George V, chapter 92, section 14; 16 George V, chapter 71, section 10, and 1 George VI, chapter 103, section 31, is amended by striking out paragraph 4 thereof.

**19.** Article 241 of the act 62 Victoria, chapter 58, as replaced by the act 1 George VI, chapter 103, section 32, is again replaced by the following:

**241.** Every person who is guilty of any of the infringements mentioned in paragraphs 1 and 2 of

the foregoing article may be arrested on view or on a warrant by the returning-officer, a justice of the peace, an officer of the peace or a constable and be taken to and kept in a police station or incarcerated in the common gaol of the district of Montreal, until such election is over or until bail is given that such person so arrested shall appear to answer unto the charge to be brought against him respecting such act before the Recorder's Court."

62 Vict.,  
c. 58, art. 300,  
am.

**20.** Article 300 of the act 62 Victoria, chapter 58, as amended by the acts 63 Victoria, chapter 49, sections 7 and 8; 3 Edward VII, chapter 62, sections 22 and 23; 4 Edward VII, chapter 49, sections 6 and 7; 7 Edward VII, chapter 63, sections 10 and 11; 8 Edward VII, chapter 85, section 15; 9 Edward VII, chapter 81, sections 7, 8 and 9; 1 George V (1910), chapter 48, section 29; 1 George V (1911), chapter 60, sections 10 and 11; 2 George V, chapter 56, sections 11 and 12; 3 George V, chapter 54, section 8; 4 George V, chapter 73, section 8; 6 George V, chapter 44, section 12; 7 George V, chapter 60, section 2; 8 George V, chapter 84, section 29; 10 George V, chapter 86, section 2; 11 George V, chapter 111, section 1; 12 George V, chapter 105, section 4; 13 George V, chapter 91, section 5; 15 George V, chapter 92, section 17; 16 George V, chapter 71, section 11; 18 George V, chapter 97, section 5; 19 George V, chapter 97, section 14; 22 George V, chapter 105, section 14; 23 George V, chapter 123, section 14; 24 George V, chapter 88, section 6; 25-26 George V, chapter 113, section 4; 1 George VI, chapter 103, section 34; 2 George VI, chapter 105, section 4, and 3 George VI, chapter 104, section 6, is again amended:

*a.* By adding to paragraph 96 thereof the following paragraphs:

Safety-  
valves to  
prevent  
flooding  
from sewers.

"To oblige every owner of immoveable property to install therein a safety-valve or other safety appliance in order to prevent any back-flow of water from the sewers. The city shall not be responsible for damages resulting from flooding occasioned by failure to install a safety-valve or other safety appliance in accordance with a by-law enacted in virtue of this paragraph. This paragraph shall be in effect only until May 1st, 1944.

Examination  
by city before  
action in  
damages.

The city shall have the right to have examined by its investigators or experts, at any time before the institution of the action, between nine o'clock in the fore-

noon and six o'clock in the afternoon, the immoveables, as well as the moveables, which are the subject of a claim resulting from flooding.

No claimant who refuses, without valid reason, to allow such examination may exercise his right so long as he refuses to allow such examination.

Effect of refusal to allow examination.

If the claim is for damage to perishable effects the claimant shall notify the city, by registered letter, that he will hold such effects at the disposition of the city for examination, for the 72 hours following. He shall not, without reasonable excuse, dispose of them before the expiry of such delay, the whole on pain of forfeiting his right of action.

Notice to city of damage to perishable effects.

No action shall lie against the city for damages caused by the backing up of a sewer to goods, merchandise, objects or effects kept for any purpose whatever in a cellar, basement or sub-basement, if the claimant has already received compensation from the city for a similar occurrence at the same place and has not subsequently thereto installed in the cellar, basement or sub-basement a support, raised at least one foot from the floor and placed at least one foot from the outer walls, for keeping thereon all such goods, merchandise, objects or effects.

Precautions required where compensation previously received.

The burden of proof that such protection has been provided shall be upon the claimant.

Burden of proof.

In the event of water from the back-flow rising to over one foot in depth, this article shall not apply.”;

Restriction.

b. By replacing paragraph 104a thereof by the following:

“104a. To prohibit the sale, wholesale or retail, within the city limits, of ice the cutting whereof has not been carried out under the control of the city department of health and, when the ice has been cut under the control of the said department, to impose, notwithstanding the Motor Vehicle Act, a special annual tax not to exceed fifteen dollars for each horse-drawn or motor vehicle used for such business and of one dollar for each hand-cart used for the same purposes, the said taxes to be collected in addition to any other special taxes imposed on such vehicles by the city by-laws. This paragraph, as regards the control of the city department of health, shall come into force only as from the 1st of January, 1942.”;

Sale of ice.

c. By replacing paragraph 110 thereof by the following:

Unin-  
habitable  
buildings, etc.

"110. To provide, after giving notice to the interested parties, according to the charter of the city or its by-laws, for the closing, demolition and disposal or sale of the materials resulting therefrom, of buildings within the territory of the city which are no longer fit for human habitation or occupation and of all works or structures the solidity of which is impaired and which are dangerous, and to recover from the owners of such buildings, works or structures the cost of closing and demolishing the same, when the work has been done by the city or by any other person in its behalf, which cost shall constitute, after registration, an hypothecary or privileged charge on the property on which such buildings, works or structures have been erected, of the same nature as a municipal tax, and shall be collocated in the same order."

*d.* By replacing paragraph 125 thereof by the following:

Tax upon  
cellars, etc.,  
under streets,  
etc.

"125. *a.* To compel every person, firm, company or corporation to whom a permit has been granted for the construction of any cellar, vault, coal chute, or opening with permanent covering, tunnel, viaduct or conveyer either above or underground in any street, thoroughfare or public place of the city, and generally for the occupation of the public domain for private purposes, to pay an annual tax not exceeding five per cent of the superficial value of the land occupied as aforesaid, taking as a basis the municipal valuation, per foot, of the bordering property situated opposite, irrespective of the value of the building. The city is authorized to fix as a minimum of such tax a sum not exceeding two dollars (\$2.00). This paragraph shall not affect companies that have obtained this power in virtue of their charter.

Proviso.

Liability  
for damages,  
etc.

*b.* To hold such person, firm, company or corporation responsible for the damages or claims resulting from the construction, existence or maintenance of such works on the city property;

Where and  
how work to  
be done.

*c.* To determine the places where and the manner in which such works shall be done and the quality of the materials to be used in connection therewith;

Revocation  
of permit.

*d.* To revoke any such permit granted for any of the above purposes after a notice in writing of at least one month given to the proper party."

62 Vict.,  
c. 58,  
art. 307e,  
replaced.

**21.** Article 307e of the act 62 Victoria, chapter 58, as enacted by the act 25-26 George V, chapter 113, section 6, is replaced by the following:

**307e.** In every case where a person is found guilty before the Recorder's Court of having neglected to obtain any license required by the city by-laws concerning licenses, the court shall condemn such person to a fine at least equal to the fee payable for such license, whatever may be the amount of the fine fixed by the by-law. If the offender obtains his license within eight days after the sentence, and informs the court thereof, the latter shall change his sentence by condemning him to pay the costs only." Amount of fine for infraction of licensing by-laws.

**22.** Article 334 of the act 62 Victoria, chapter 58, as replaced by the acts 3 Edward VII, chapter 62, section 27, and 2 George V, chapter 56, section 13, and amended by the act 23 George V, chapter 123, section 17, is again amended by adding thereto the following sub-paragraph and paragraphs: 62 Vict., c. 58, art. 334, am.

"(h). All other capital expenditures or outlays and other extraordinary expenditures not provided for in this article which the city wishes to charge to revenue.

The budget submitted to the council must be accompanied by schedules enumerating the details of the expenditure under each head. Such schedules shall not form part of the budget. Details to accompany budget.

The council may adopt the budget by the majority of the members present. It may amend it by the majority of all its members by changing the amount entered under each head, but it cannot reject it. Powers of council.

If the council does not adopt the budget before the 16th of March of each year, such budget shall come into force automatically as from such date. Automatic coming into force.

In case of incompatibility, the provisions of this article shall prevail over all those which may be met with in this act and in any other law governing the city of Montreal." Interpretation.

**23.** The act 62 Victoria, chapter 58, is amended by inserting therein, after article 334c, as enacted by the act 23 George VI, chapter 123, section 18, the following article: 62 Vict., c. 58, art. 334d, added.

"**334d.** The moneys forming part of the general funds of the city may be employed for any purpose within the jurisdiction of the city." Use of moneys in general funds.

**24.** Article 337 of the act 62 Victoria, chapter 58, as amended by the act 3 George V, chapter 54, section 62 Vict., c. 58, art. 337, am.

12, and replaced by the acts 11 George V, chapter 112, schedule B, section 32, and 19 George V, chapter 97, section 19, is again amended by replacing the first paragraph thereof by the following:

Approval of contracts.

Exception.

“**337.** No contract or agreement whatsoever shall bind the city unless it has been approved by the council or by the executive committee, except, notwithstanding any provision to the contrary, the deeds of discharge executed before a notary and the deeds of retrocession or receipts in connection with immovables sold by the sheriff, or by a person designated by the Quebec Municipal Commission, for taxes and redeemed by the proprietor or his representative, which shall have been approved by the chief city attorney and which bear a certificate from the director of finance of the city attesting the payment of the amount due.”

62 Vict.,  
c. 58, art. 347,  
am.

**25.** Article 347 of the act 62 Victoria, chapter 58, as amended by the acts 10 George V, chapter 86, section 5, and 1 George VI, chapter 103, section 38, is again amended by replacing the third paragraph thereof by the following:

Portion received of proceeds of sale of certain immovables to be entered as ordinary revenue.

“Notwithstanding the provisions of sections 24, 25 and 26 of the act 2 George VI, chapter 105, and its amendments, and notwithstanding article 334 of this charter, as replaced by the acts 3 Edward VII, chapter 62, section 27; 2 George V, chapter 56, section 13, and 23 George V, chapter 123, section 19, the portion received of the proceeds of the sale of immovables acquired out of ordinary revenue, a loan, working capital, excepting, in the latter case, when the assessment roll for local improvements has not been homologated, shall be entered in whole or in part as ordinary revenue of any subsequent fiscal year.”

62 Vict.,  
c. 58,  
art. 351b,  
am.

**26.** Article 351b of the act 62 Victoria, chapter 58, as replaced by the act 13 George V, chapter 91, section 8, amended by the acts 18 George V, chapter 97, section 7; 22 George V, chapter 105, section 13; 23 George V, chapter 123, section 22, replaced by the act 24 George V, chapter 88, section 7, and amended by the acts 25-26 George V, chapter 113, section 7; 1 George VI, chapter 103, section 81, and 2 George VI, chapter 105, section 5, is again amended:

*a.* By replacing sub-paragraph *a* of paragraph 1 thereof by the following:

"a. For current expenditures in anticipation of ordinary revenue and for deferred expenses in anticipation of revenue of subsequent fiscal years limited to four years.";

Loans for certain expenses authorized.

b. By replacing sub-paragraph *b* of paragraph 1 thereof by the following:

"b. For the purchase of merchandise, materials, furnishings and other effects which the city may need in the ordinary course of administration, provided that the value of the said merchandise, materials, furnishings and other effects in stock does not exceed one million dollars according to the inventory.";

Idem.

c. By adding thereto, after sub-paragraph *e* of paragraph 1 thereof, the following:

"f. For the expenditures resulting from repairs to sidewalks and pavings, when the city decides to charge the payment thereof to the special tax hereinafter mentioned.

Idem.

The director of finance shall reimburse such expenditures to said working capital by charging to the special tax provided for by section 23 of the act 6 George V, chapter 44, as replaced by section 40 of the act 22 George V, chapter 105, the expenditures incurred in virtue of sub-paragraph *f*.";

Reimbursement.

d. By replacing paragraph 2 thereof by the following:

"2. The proceeds from the collection of the said special assessments may, with the permission of the Quebec Municipal Commission, be again utilized for the purposes mentioned in sub-paragraphs *d*, *e* and *f* above, or to repay at maturity the loans contracted under this article but shall not be used for other purposes."

Use of proceeds of special assessments.

27. Paragraph 6 of article 361 of the act 62 Victoria, chapter 58, as replaced by the act 25-26 George V, chapter 112, section 2, is again replaced by the following:

62 Vict., c. 58, art. 361, am.

"6. The city may make by-laws to impose and levy annually, on taxable immoveable property in the city, taking into account any special and general real estate tax, an assessment not exceeding one and three-fourths per cent of the value of the said immoveables as entered on the valuation roll in force at the time of the imposition, the rate of the general real estate tax, however, not to exceed one and fifteen-hundredths per cent. Such assessment shall be a charge upon such immoveables and the owners thereof shall be personally liable therefor."

Real estate tax.

Proviso.

62 Vict.,  
c. 58, art. 363,  
am.

**28.** Article 363 of the act 62 Victoria, chapter 58, as amended by the acts 1 Edward VII, chapter 43, section 1; 6 George V, chapter 44, section 15; 8 George V, chapter 84, section 32; 22 George V, chapter 105, section 19; 25-26 George V, chapter 112, section 4, and 1 George VI, chapter 103, section 41, is again amended by adding thereto the following paragraph:

Business tax  
may be  
proportion-  
ally reduced  
in cases of  
occupancy  
for part of  
year only.

“The city is authorized to claim from all persons occupying premises only during a period between the beginning of the current fiscal year and the date of completion of the revision of the tax roll, the proportion of the business tax due for the period of occupancy, based on the roll in force during the preceding fiscal year and established by the certificate of the chief assessor, provided that such certificate be issued before the tax roll of the current fiscal year comes into force.”

62 Vict.,  
c. 58,  
art. 363c,  
added.

**29.** The act 62 Victoria, chapter 58, is amended by inserting therein, after article 363b, as enacted by the act 8 George V, chapter 84, section 33, the following article:

Business,  
etc., taxes  
authorized  
where no  
charter  
provision.

“**363c.** 1. The council may determine, impose and collect certain annual dues or taxes, not exceeding two hundred dollars, from all businesses, manufactures, financial or commercial establishments, or because of occupations, arts, professions, trades or means of profit or livelihood, carried on or exercised by any person or persons, firms or corporations in the city, should there be no provisions in the charter to such effect.

Id., license  
in lieu  
thereof.

2. The council may amend and levy as a license any special tax imposed in virtue of this article. Such tax shall then be payable on such dates and subject to such conditions as the council shall determine.”

62 Vict.,  
c. 58, art. 364,  
am.

**30.** Article 364 of the act 62 Victoria, chapter 58, as amended by the acts 3 Edward VII, chapter 62, sections 37 and 38; 4 Edward VII, chapter 49, sections 13 and 14; 7 Edward VII, chapter 63, sections 21 and 22; 9 Edward VII, chapter 81, section 16; 1 George V (1911), chapter 60, section 19; 2 George V, chapter 56, section 20; 3 George V, chapter 54, section 17; 4 George V, chapter 73, section 15; 5 George V, chapter 89, sections 9 and 10; 7 George V, chapter 60, section 4; 8 George V, chapter 84, section 34; 10 George V, chapter 86, section 8; 11 George V, chapter 111, section 2; 12 George V, chapter 105, section 5; 13 George V, chapter 91, section 9; 15 George V, chapter 92,

section 25; 16 George V, chapter 71, section 14; 18 George V, chapter 97, section 9; 19 George V, chapter 97, section 20; 22 George V, chapter 105, section 20; 23 George V, chapter 123, section 25; 24 George V, chapter 88, section 11; 25-26 George V, chapter 112, section 5; 25-26 George V, chapter 113, section 10; 1 George VI, chapter 103, section 43, and 2 George VI, chapter 105, section 8, is again amended :

a. By adding to paragraph *f* thereof the following paragraph:

"Delivery-employees working for bakers and dairy-men shall not be considered as peddler-employees but must nevertheless obtain from the city a permit and for such permit the city shall exact a sum not exceeding one dollar. This provision shall be effective from and after the 1st of May, 1940.";

Permits for certain delivery-men.

b. By replacing sub-paragraph 2 of paragraph *z* thereof, as enacted by the act 23 George V, chapter 123, section 25, and replaced by the act 1 George VI, chapter 103, section 43, by the following:

"2. A special annual tax not to exceed one thousand dollars on every owner, occupant or lessee of concert-café, singing-café or dancing-café, and an annual tax of two hundred dollars on every owner, occupant or lessee of an establishment used as a club operated for any gain or profit whatever.

Tax on certain cafés and clubs.

The preceding paragraph of this sub-paragraph shall apply to by-law 1643 of the city of Montreal, and any charge in virtue of the said by-law upon clubs which do not come under this provision shall be cancelled, and any payment made by clubs, in virtue of the said by-law, which do not come under this provision, shall be reimbursed.";

Application.

Reimbursement.

c. By striking out paragraph (*dd*), as added by the act 4 Edward VII, chapter 49, section 14, and replaced by the act 24 George V, chapter 88, section 11.

**31.** The title of section XVII of the act 62 Victoria, chapter 58, is replaced by the following:

62 Vict., c. 58, sec. XVII: title replaced.

*"Assessors, Valuation and Assessment Rolls and Municipal and School Tax Rolls.*

1.—*Assessors.*"

**32.** Article 373 of the act 62 Victoria, chapter 58, *Id.*, art. 373, as replaced by the acts 1 George V (1911), chapter 60, *am.*

section 20, and 1 George VI, chapter 103, section 49, and amended by the act 2 George VI, chapter 105, section 10, is again amended:

- Assessors' dep't.** a. By replacing paragraph 1 thereof by the following:  
 "1. The chief assessor and the assessors constitute the assessors' department";
- Appointment, etc., of chief assessor.** b. By replacing paragraph 2 thereof by the following:  
 "2. The council, on a report of the executive committee, appoints or dismisses the chief assessor and the latter shall have the same responsibility and the same authority as the head of a department.
- Id., of assessors.** The executive committee, on the recommendation of the chief assessor, appoints or dismisses the assessors.";
- Assessors' salaries.** c. By replacing paragraph 3 thereof by the following:  
 "3. The executive committee determines the salary of the chief assessor and, on a report of the latter, those of the assessors."
- Present assessors.** d. By striking out paragraph 4 thereof;  
 e. By striking out paragraph 6 thereof;  
 f. By replacing paragraph 7 thereof by the following:  
 "7. The present assessors shall remain in office until they are replaced. The appointment of assessors shall be made in conformity with section 27 of the act 32 Victoria, chapter 16."
- Provision applicable.**

62 Vict.,  
 c. 58, art. 375,  
 replaced.

**33.** Article 375 of the act 62 Victoria, chapter 58, as replaced by the act 3 Edward VII, chapter 62, section 41, amended by the acts 7 Edward VII, chapter 63, section 23; 19 George V, chapter 97, section 22; 25-26 George V, chapter 112, section 6; 1 George VI, chapter 103, section 50, and 2 George VI, chapter 105, section 11, is replaced by the following:

**Valuation roll.**

"**375. a.** Every three years the assessors shall draw up in duplicate for each ward of the city a new valuation roll for all the immoveables in such ward. Such roll shall be completed and deposited on or before the first of December, after having been signed by the chief assessor.

**Id.: contents.**

This roll and each of the supplementary rolls mentioned in paragraph **b** shall contain:

**Street names, etc.; cadastral numbers.**

1. The street names and numbers where such immovables are located as well as the cadastral numbers, making a distinction between the immovables subject to the real estate tax and those which are exempt therefrom, and also between the land and buildings, and valuing each lot separately, excepting, however, when

a building is built upon several lots or when several lots owned by the same proprietor are used for one and the same purpose; in such cases the whole may be valued as a single lot;

2. The surnames, Christian names and occupations Names, etc., of proprietors. of the last proprietors entered in the registry office and their then present residence as far as can be ascertained; the surnames, Christian names and the then present residence of usufructuaries, in the case of usufruct created by will, donation or by the law; the surnames, Christian names and the then present residence of the institutes named in the document registered and creating the substitution; in cases where there is neither substitution nor usufruct the surnames, Christian names and the then present residence of the legatees or heirs appearing on the document registered or the name of the deceased with the word: "estate" (a) when the deceased has appointed trustees or executors having, without the concurrent action of the heirs, the seizin of the immovables of his estate, or (b) when the names of the heirs or legatees are unknown;

3. The actual value of the immoveables; Value.

4. The designation of every immovable in front, Data re sidewalks. alongside or in the rear of which a part or the whole of the sidewalks have been maintained during the whole of the year or part of the year;

4a. The designation of every immovable in front, Id., re lanes. alongside or in the rear of which a part or the whole of private or public lanes have been maintained during the whole year or part of the year;

5. The necessary information for the preparation of Id., re school-taxes. the rolls for the school-tax;

6. Any other information required by law, by the Other data. council or by the chief assessor;

7. Notwithstanding the foregoing provisions, the Transitory provisions. valuations entered on the valuation roll completed and deposited on the 1st December, 1937, with the changes which may have been made thereto, shall be entered by the assessors on the valuation rolls which must be completed and deposited on the 1st December of the years 1938, 1939 and 1940, provided that:

(a) Whenever buildings or constructions erected Restrictions. upon an immovable entered in the previous roll have been changed or altered, or whenever a lot has been subdivided or resubdivided, a new valuation of such property be made according to law and entered on the valuation roll by the assessors;

(b) Notwithstanding the first paragraph of article 379a, as enacted by the act 1 George VI, chapter 103, section 54, and notwithstanding article 380, as replaced by the act 1 George VI, chapter 103, section 55, no complaint shall be received respecting any entry in the valuation rolls deposited on the 1st of December of the years 1938, 1939 and 1940, except as to the valuation made in virtue of paragraph (a) above, and the chief assessor shall, in such case, give notice to all the interested owners, by registered letter to their address as entered on the roll, of such new valuation and of the delay to bring complaint;

(c) No public notice that the rolls mentioned in this paragraph 7 are completed and deposited shall be required;

(d) Subject to the restrictions or modifications enacted by this act, the powers conferred upon the board of revision of valuations are not otherwise altered.

Transfers  
between  
deposit of  
roll and  
March 1st.

When an immovable is transferred, by way of sale or otherwise, by deed registered in the registry office between the deposit of the valuation roll and the first of March following, the chief assessor shall strike from the valuation roll which has just been deposited the name of the proprietor entered thereon and shall enter therein the name of the new proprietor, and make, if necessary, the changes required for school purposes.

Id.: part only  
transferred.

If a part of an immovable is transferred, by way of sale or otherwise, by deed registered in the registry office between the deposit of the valuation roll and the first of March following, or if an immovable is subdivided or resubdivided and the plan is deposited in the registry office between the deposit of the valuation roll and the first of March following, the assessors shall determine the real value of each part of such immovable and shall report these valuations to the chief assessor who shall transmit them to the board of revision. The latter, after the notice to the proprietors prescribed by paragraph 16 of article 382, shall issue a valuation certificate authorizing the required changes.

Changes  
in roll.

On delivery of this certificate, the necessary changes shall be made in the valuation roll and in the real estate assessment roll by the chief assessor or the director of finance, as the case may be.

Supple-  
mentary roll.

**b.** In each of the two years following the deposit of the valuation roll, the assessors shall draw up in duplicate, for each ward of the city, a supplementary roll for the immovables including the buildings which have been

altered or changed; the immovables which since the preceding first of March have been subdivided or re-subdivided; and the immovables which have changed ownership in whole or in part since the preceding first of March. Such supplementary roll shall be completed and deposited on or before the first of December, after having been signed by the chief assessor.

When an immovable is transferred, by way of sale or otherwise, by deed registered in the registry office between the deposit of a supplementary roll and the first of March following, the chief assessor shall enter such immovable on the supplementary roll in the same manner as if such immovable had been transferred by deed registered prior to the deposit of such roll.

Transfers between deposit of roll and March 1st.

If a part of an immovable is transferred, by way of sale or otherwise, by deed registered in the registry office between the deposit of a supplementary roll and the first of March following, or if an immovable is subdivided or resubdivided and the plan is deposited in the registry office between the deposit of a supplementary roll and the first of March following, the assessors shall determine the real value of each part of such immovable and shall report these valuations to the chief assessor who shall transmit them to the board of revision. The latter, after the notice to the proprietors prescribed in paragraph 16 of article 382, shall issue a valuation certificate authorizing the required changes. On delivery of such certificate, the necessary changes shall be made in the supplementary roll and in the real estate assessment roll by the chief assessor or the director of finance, as the case may be.

Id.: part only transferred.

The entries in the supplementary roll shall replace in the valuation roll or in the previous supplementary roll the entries in connection with the same immovables and the supplementary roll shall form part, for all legal purposes, of the valuation roll.

Effect of supplementary roll.

**c.** The chief assessor shall divided the work in such a manner that at least two assessors shall act together in drawing up the valuation roll or the supplementary rolls.

At least two assessors must collaborate.

**d.** A mere change of ownership shall not necessitate a new valuation of an immovable entered on a supplementary roll.

Effect of change of ownership.

**e.** The roll which shall be prepared and deposited on the 1st of December, 1941, shall be made according to the provisions of this article.”

Roll, Dec. 1st, 1941.

62 Vict.,  
c. 58,  
art. 375a,  
replaced.

**34.** Article 375a of the act 62 Victoria, chapter 58, as enacted by the act 1 George VI, chapter 103, section 51, and amended by the acts 2 George VI, chapter 105, section 12, and 3 George VI, chapter 104, section 12, is replaced by the following:

Reduction of  
tax on  
building  
razed by fire,  
etc.

**“375a.** 1. If a building entered on the real estate assessment roll is razed to the ground by fire or *force majeure*, the person held to pay the tax on such building shall be entitled to a reduction in proportion to the part of the year remaining, reckoning from the date of the production of a demand for such reduction to the chief assessor, who shall transmit it to the board of revision.

Id.: amend-  
ing roll.

On receiving the certificate from the board of revision the chief assessor shall change the entry of the immovable in question on the duplicate of the valuation roll or on the duplicate of any supplementary roll relating thereto; he shall report this to the director of finance who shall make the same changes on his duplicates of the said rolls and also on the real estate assessment roll.

Valuing new  
buildings.

2. The assessors shall determine the real value of every building the construction of which is completed and which is ready to be occupied or which is wholly or partly occupied on or after the first of May, and they shall make a report of this valuation to the chief assessor indicating therein the date on which the construction of the building was terminated or on which the building was ready to be occupied or was occupied as aforesaid. The chief assessor shall transmit this valuation to the board of revision which shall give to the interested ratepayer the notice prescribed in paragraph 16 of article 382 of the charter.

Id.: amend-  
ing roll.

On delivery of the certificate issued by the board of revision, the necessary changes shall be made in the valuation roll and in the real estate assessment roll by the chief assessor or the director of finance, as the case may be.

Id.: fixing  
amount of  
tax.

When these changes have been made, the director of finance shall determine the proportion of the real estate assessment which shall be paid for that part of the fiscal year remaining after the date indicated in the certificate of the board of revision.

Id.: notice to  
proprietor.

For the purposes of this paragraph the prescribed notice shall be given to the proprietor of the land on which the said building has been erected and whose name is entered on the valuation roll in force, but if, in

the meantime, the ownership of the immovable shall have changed, the notice shall also be addressed to the last registered owner.

If a lot entered on the valuation roll as an exempt immovable is subsequently sold and a building is erected thereon, the new valuation shall include the land and building, which shall be assessed in the name of the registered owner, and the taxes on such immovable shall be imposed in the manner prescribed in this paragraph of this article. New valuation, in certain case.

3. If, after the deposit of a valuation roll or a supplementary roll, it is found that the entry or the valuation of an immovable has been omitted or is incomplete, the assessors shall make or complete the entry or the valuation and make a report to the chief assessor who shall transmit this report to the board of revision, which shall issue its certificate in accordance with the provisions of the charter. Correction of omissions, etc.

On delivery of this certificate the necessary changes shall be made in the valuation roll and in the real estate assessment roll by the chief assessor or the director of finance, as the case may be, and the director of finance shall in consequence impose on the said immovable the real estate assessments which would have been imposed thereon if the entry or the valuation of such immovable had not been omitted or had not been incomplete. Id.: amending roll.

4. The board of revision may modify any valuation made by the assessors in accordance with the provisions of this article, and its decision shall be rendered by the issuing of the certificate previously prescribed. Valuation may be modified.

5. The board of revision shall not issue its certificate in the cases referred to in paragraphs 2, 3 and 4 unless the provisions, the notices and the delays prescribed in paragraph 16 of article 382 have been observed. Formalities.

6. When a new building is erected on the site where an old building has been demolished and a certificate is issued by the board of revision authorizing the inscription of the value of such new building on the valuation roll of the then current fiscal year and the valuation of the demolished building appears on the roll, the additional taxes to be imposed on such new building, from the date of its completion as indicated on the certificate of the board of revision, shall be calculated on the difference in the valuations, if that of the new building is higher than that of the old, and, in all other cases, no additional tax shall be imposed for that year. Valuation where demolished building is replaced.

Provision applicable. 7. Article 385a shall also apply to this article."

62 Vict., c. 58, art. 376, replaced. **35.** Article 376 of the act 62 Victoria, chapter 58, as replaced by the acts 7 Edward VII, chapter 63, section 24, and 1 George VI, chapter 103, section 52, is again replaced by the following:

Annual tax roll, etc. **"376.** Each year, before the 1st of August, the assessors shall draw up by wards a tax roll specifying all personal, business and water taxes due to the city in virtue of any law, resolution or by-law, and indicating the names of the persons subject thereto. The assessors shall enter thereon the annual rental value of every immovable or part of immovable, whether occupied or capable of being occupied by persons subject to the said taxes.

Signature, etc. The said roll shall be signed by the chief assessor and deposited not later than the first of August and shall be used for the then current fiscal year."

62 Vict., c. 58, art. 377a, added. **36.** The act 62 Victoria, chapter 58, is amended by adding thereto, after article 377 thereof, the following article:

Correction of tax roll. **"377a.** If, after the tax roll comes into force, it is found that the entry of a special or personal tax has been omitted or is incomplete, the chief assessor shall transmit a certificate to that effect to the director of finance who shall amend the tax roll accordingly and such certificate shall form part of the said roll.

Special entry. After the revision of the tax roll is put into force, any person becoming liable during the then current fiscal year for a special or personal tax shall be entered on the said roll in the manner prescribed above for the amount of such tax."

62 Vict., c. 58, art. 379a, replaced. **37.** Article 379a of the act 62 Victoria, chapter 58, as enacted by the act 1 George VI, chapter 103, section 54, is replaced by the following:

Notice of completion of valuation or supplementary roll. **"379a.** As soon as the valuation roll or a supplementary roll is completed, the chief assessor shall give notice in a daily newspaper published in French and in a daily newspaper published in English, in Montreal, that the valuation roll or one of the supplementary rolls has been completed and deposited and that every complaint against any entry on one or other of such rolls must be filed in his office on or before the 20th of December on pain of foreclosure.

As soon as the formalities required have been complied with, but not later than the first of March following, one of the duplicates of the roll thus deposited shall be transmitted to the director of finance and, except the contested parts thereof, such roll shall come into force without any other formality and shall be obligatory for all parties concerned. Such valuation roll and any supplementary roll since put in force shall be used each year, until the putting in force of a new valuation roll, as the basis for the imposition of the real estate taxes, including the school tax.

Article 385a shall apply to this article."

Transmission  
of duplicate.  
  
Provision  
applicable.

**38.** Article 379b of the act 62 Victoria, chapter 58, as enacted by the act 1 George VI, chapter 103, section 54, is amended by replacing the first paragraph thereof by the following:

62 Vict.,  
c. 58,  
art. 379b,  
am.

"**379b.** Each year, on receipt of one of the duplicates of the valuation roll or of one of the duplicates of a supplementary roll, and as soon as the council shall have fixed the rates of the taxes, the director of finance shall prepare the real estate assessment roll for the following fiscal year. Such roll shall not be subject to revision nor to homologation. As soon as it is completed, the director of finance shall give public notice, as per form No. 25, in which he shall announce that the real estate assessment roll has been completed and deposited in his office, and shall require all persons held to pay the sums mentioned therein to pay the same at his office within ten days, without further notice."

Preparation  
of real estate  
assessment  
roll.

Notice.

**39.** Article 379f of the act 62 Victoria, chapter 58, as enacted by the act 1 George VI, chapter 103, section 54, is replaced by the following:

62 Vict.,  
c. 58,  
art. 379f,  
replaced.

"**379f.** Whenever, in the charter, reference is made to the valuation roll or to the real estate assessment roll, or to the valuation and real estate assessment roll, such reference shall apply, as the case may be, to the valuation roll, comprising the supplementary roll or rolls, or to the real estate assessment roll, prepared according to the provisions of the charter."

Interpreta-  
tion.

**40.** Article 380 of the act 62 Victoria, chapter 58, as amended by the act 4 Edward VII, chapter 49, section 15, and replaced by the acts 25-26 George V, chap-

62 Vict.,  
c. 58, art. 380,  
replaced.

ter 113, section 13, and 1 George VI, chapter 103, section 55, is again replaced by the following:

Complaints  
against rolls.

**“380.** During the delays fixed by the notices prescribed by articles 379 and 379a, the chief assessor shall receive complaints that may legally be filed with him respecting any entries or omissions in the valuation roll or in one of the supplementary rolls or the tax roll, at the times and places mentioned in such notices, and, if need be, according to the charter, he shall transmit them immediately to the board of revision. No complaint shall be received after the delays fixed as aforesaid.

Limitation.

A complaint against the real value of an immoveable may be made only once in the three years following the deposit of the valuation roll, unless a new valuation of such immoveable has been made, in which case, a complaint may be made against such valuation. Any complaint referred to in this paragraph shall be produced within the delay fixed by article 379a.”

62 Vict.,  
c. 58, art. 381,  
am.

**41.** Article 381 of the act 62 Victoria, chapter 58, as amended by the act 12 George V, chapter 105, section 7, and replaced by the acts 25-26 George V, chapter 113, section 14, and 1 George VI, chapter 103, section 56, is again amended by replacing the first paragraph thereof by the following:

Complaints  
to be in  
writing.

**“381.** All complaints in respect of an entry in the valuation roll or in one of the supplementary rolls must be made in writing.”

62 Vict.,  
c. 58, art. 382,  
am.

**42.** Article 382 of the act 62 Victoria, chapter 58, as replaced by the acts 25-26 George V, chapter 113, section 15, and 1 George VI, chapter 103, section 57, and amended by the acts 2 George VI, chapter 105, section 14, and 3 George VI, chapter 104, section 13, is again amended:

*a.* By replacing paragraph 1 thereof by the following:

Board of  
revision of  
valuation.

**“382.** 1. There is created by the present act a board of revision of valuation which shall be composed of three members, whom the council shall appoint on a report of the executive committee, and who may not be dismissed by the council, on a report of the executive committee, except by the vote of two-thirds of all the members of said council. The persons thus appointed shall reside in the city of Montreal.”;

b. By replacing paragraph 2 thereof by the following:

"2. The council designates the president and the vice-president of the board, following the procedure established in the preceding paragraph. The president must have been a member of the Bar of the Province of Quebec or of the Order of Notaries of the said Province for at least ten years." <sup>President, etc.</sup>

c. By replacing paragraph 4 thereof by the following:

"4. No vacancy among the members of the board shall deprive the remaining members of the right to exercise their functions, but such vacancy shall be filled by the council, on a report from the executive committee, within a delay of sixty days. If such vacancy is not filled within the said delay, it shall be filled by the council, without report from the executive committee, at the first regular meeting of said council following such delay." <sup>Vacancy.</sup>

d. By replacing paragraph 6 thereof by the following:

"6. The quorum for meetings of the board shall be two members, but in the case of a tie vote, the president shall have, in addition to his vote as member of the board, a casting-vote." <sup>Quorum. Casting-vote.</sup>

e. By replacing paragraph 7 thereof by the following:

"7. In the absence of the president, the vice-president shall preside at the meeting, and he shall then have all the powers and duties of the president, excepting the powers mentioned in paragraph 12a of this article." <sup>In absence of president.</sup>

f. By replacing paragraph 8 thereof by the following:

"8. The salaries of the members of this board shall be determined by the council following the procedure established in paragraph 1 of this article. The provisions of the seventh paragraph of article 477 of this charter shall apply to such persons *mutatis mutandis*." <sup>Salaries.</sup>

g. By replacing paragraph 10 thereof by the following:

"10. The secretary of the board shall have charge of its records and shall attend all its meetings. He shall fulfil all the other duties assigned to him by the president." <sup>Secretary.</sup>

The assistant secretary shall have the same powers as the secretary, in case the latter shall be absent." <sup>Asst. secretary.</sup>

h. By replacing paragraph 12 thereof by the following:

Full time.	“12. The members of the board shall devote all their time to the duties of their office.
Convening meetings.	The president shall convene his colleagues whenever a regular meeting of the board is held or whenever the latter is to consider a complaint, or when he needs to consult them, or desires to entrust them with the study of particular questions on which he wishes to have their advice. These convocations shall be made by the secretary on the order of the president.
Public meetings.	Each time the board hears a complaint relating to an entry in the roll, its meetings shall be public, unless it shall decide otherwise. The witnesses who appear before it shall be sworn by the president or by the secretary, who are authorized to do so.”;
Questions of law.	<p><i>i.</i> By adding thereto, after paragraph 12 thereof, the following paragraph:</p> <p>“12a. The president shall decide questions of law relating to the complaints which are within the competence of the board.”;</p> <p><i>j.</i> By replacing paragraph 13 thereof by the following:</p>
Rules for transaction of business.	“13. The board shall adopt rules for the transaction of the business brought before it, require the production of all information and documents calculated to enlighten it and, in a general way, determine the procedure to be followed for the examination of the matters submitted to it.
Approval.	The rules of procedure thus adopted by the board shall be submitted to the council and approved by the latter, by by-law, on the recommendation of the executive committee.
Rules continued.	The rules of practice or of procedure adopted by the former board shall continue in force but they may be amended.”;
Summoning of assessors.	<p><i>k.</i> By replacing paragraph 15 thereof by the following:</p> <p>“15. The board is authorized to compel the appearance before it of one or several assessors in order to know in what manner and according to what principles they have proceeded to establish their valuations generally or in a particular case, or on what basis such valuations are founded.</p>
Determining valuations.	The board may, whenever it deems it proper, after having heard the interested assessors, determine itself or with the assistance of experts, the valuation in question.

The decision shall take effect from the date of the notice given to the taxpayer in accordance with paragraph 16 of this article. When decision takes effect.

If the board finds, in the course of its inquiries, that one or more of the assessors are incompetent or negligent in the exercise of their duties, it shall, in writing, report its findings to the chief assessor.”; Report by board.

l. By replacing paragraph 16 thereof by the following:

“16. The board can neither authorize nor order any change in the valuation roll, unless it has advised the interested taxpayer of the proposed change and has at the same time given him, by registered letter, at least ten day’s previous notice to appear before the board in order to present his objections. Notice before changing roll.

The valuation certificate prescribed by this act must indicate that this notice has been given and that the interested party has neglected to appear, or to present himself after having appeared, or has been heard.”; Contents of valuation certificate.

m. By replacing the second paragraph of paragraph 20 thereof by the following:

“In the case where the said valuation is increased, the taxpayer shall be bound to pay the increase in the tax resulting therefrom.”; Payment of increase in tax.

n. By replacing paragraph 23 thereof by the following:

“23. In every case, the board, in issuing the valuation certificate, shall give briefly the reasons for the change ordered.”; Reasons for decisions.

o. By replacing paragraph 24 thereof by the following:

“24. The chief assessor may submit any valuation for examination by the board of revision.”; References by assessors.

p. By replacing paragraph 25 thereof by the following:

“25. When the board of revision remakes a valuation, or when it orders or authorizes a change in the roll, it shall advise the chief assessor thereof by delivering to him a valuation certificate signed by its president.”; Notification of changes.

q. By striking out paragraph 26 thereof;

r. By replacing paragraph 28 thereof by the following:

“28. The witnesses shall be called in the manner determined, *mutatis mutandis*, by article 532 of this charter. They shall have the right to claim from the party summoning them the payment of the costs How witnesses called, etc.

which the Superior Court generally allows in similar matters.

Taking of depositions.

The depositions may be taken in shorthand by an official stenographer chosen by the board, when one or other party or the board requires it. Such stenographer shall be sworn in each case in which he acts. The losing party shall pay all the costs of stenography and transcription, in accordance with the tariff established by the Superior Court of the District of Montreal, unless, for special reasons, the board shall order otherwise. For his fees the stenographer shall have recourse against the party condemned by the board to pay them.”;

s. By replacing paragraph 31 thereof by the following:

Appointment of first members of board.

“31. The council shall, on a report from the executive committee, appoint, before the 1st of July, 1941, the members of the board of revision, who shall replace the members of the present board.

Idem.

If such appointments be not made within the prescribed delay, they shall be made by the council, without report from the executive committee, at the first meeting of the said council following the 1st of July, 1941.

Present vacancy.

It was not nor is it necessary to fill the vacancy now existing in the present board and such vacancy shall not affect its decisions.

Continuation in office.

The present members of the board of revision shall remain in office until the appointment of their successors.

Disposing of pending appeals.

The present members of the board of revision, who have heard certain appeals upon which the board has not yet made a decision, may dispose of such appeals even if the said members be fewer in number than the quorum required by law.”

62 Vict., c. 58, art. 393, am.

**43.** Article 393 of the act 62 Victoria, chapter 58, as amended by the act 3 George VI, chapter 104, section 14, is again amended by replacing the second paragraph thereof by the following:

Complaints respecting school taxes.

“All complaints received by the director of finance with respect to any school tax shall be transmitted by him to the chief assessor who shall, notwithstanding any general or special law to the contrary, determine any changes as to denominations. The interested parties shall be notified by the chief assessor of the changes decided upon and shall have the right of appeal

Appeal.

to the Recorder's Court of the city within ten days from the date of such decision, as provided by law. The chief assessor shall also notify, in writing, the director of finance of the changes decided upon and the latter shall revise the panels of such school roll in the same manner and with the same effect as if they were entered in a separate book or roll." Notice.

**44.** Article 396 of the act 62 Victoria, chapter 58, replaced by the acts 7 Edward VII, chapter 63, section 26, and 8 George V, chapter 84, section 37, amended by the act 10 George V, chapter 86, section 9, and replaced by the acts 19 George V, chapter 97, section 23, and 22 George V, chapter 105, section 23, is amended by adding thereto the following paragraphs:

"The director of finance shall proceed in the same manner for a vacant immovable or part of a vacant immovable, of a municipal valuation of four hundred dollars or less, upon which at least three years arrears of real estate assessments are due in whole or in part, and which appears on the roll as belonging to one or several institutes or to one or several usufructuaries. Certain vacant immovables in arrears for taxes.

The sale of such immovable or part of immovable, according to the procedure indicated in the following articles of this charter, frees the immovable or part of immovable from the usufruct or from the substitution not yet opened, as the case may be, and the purchaser becomes absolute owner thereof even against the person vested with the naked ownership or the substitutes, as the case may be. Id.: effect of sale for taxes.

Such power granted to the director of finance may be exercised by the Quebec Municipal Commission in the case of the sale of immovables in the city for taxes". Power of Quebec Municipal Commission.

**45.** Article 397 of the act 62 Victoria, chapter 58, as amended by the acts 8 George V, chapter 84, section 38; 15 George V, chapter 92, section 30; 19 George V, chapter 97, section 24, and 22 George V, chapter 105, section 24, is again amended by adding thereto the following paragraph:

"If the taxed immovable is entered on the valuation and real estate assessment roll as belonging to an institute or to a usufructuary, the serving of the notice or the sending thereof by post by registered letter must be made to the institute and to the substitute or to the curator of the substitution, or to the usufructuary and to the person vested with the naked ownership, as the Notice of intended tax sale to institutes, etc.

case may be. If there be several of them, the serving or the sending of the notice to two of them shall be sufficient."

62 Vict.,  
c. 58, art. 401,  
am.

**46.** Article 401 of the act 62 Victoria, chapter 58, as amended by the acts 18 George V, chapter 97, section 10; 22 George V, chapter 105, section 27, and 1 George VI, chapter 103, section 62, is again amended by adding thereto the following paragraph:

Church, etc.,  
assessments:  
how  
collocated.

"No claim for the instalments due of assessments for the construction or repair of churches, parsonages or cemeteries shall be collocated in preference to municipal or school taxes, unless it be filed in the office of the sheriff at least eight days prior to the sale."

62 Vict.,  
c. 58,  
art. 402a,  
am.

**47.** Article 402a of the act 62 Victoria, chapter 58, as enacted by the act 10 George V, chapter 86, section 10, is amended by replacing the second paragraph thereof by the following:

Property to  
be carried in  
city's name.

"Until redemption, the city shall enter such immovable on the valuation roll and on the real estate assessment roll and on the special assessment or special apportionment roll, in its name, and shall tax it as any other immovable liable to taxation. Nevertheless the school taxes thus imposed shall not be exigible from the city. After redemption the instalments not yet due of special taxes shall continue to affect the immovable and the proprietor shall be personally responsible therefor.

Proviso.

City exempt  
from school  
taxes in  
certain cases.

After the delay for redemption, so long as the city remains owner of the immovable without deriving revenue therefrom, it shall be exempt from the school tax, and the school tax and any other municipal tax imposed during the term fixed for the redemption shall be struck from the real estate assessment rolls."

62 Vict.,  
c. 58,  
art. 402b,  
replaced.

**48.** Article 402b of the act 62 Victoria, chapter 58, as enacted by the act 3 George VI, chapter 104, section 15, is replaced by the following:

Liability of  
purchaser for  
taxes in  
certain cases.

"**402b.** When an immovable is sold by sheriff's sale after the passing by the council of the by-law fixing the tax rates but before the notice prescribed by article 379b is given, the purchaser shall be liable for the municipal taxes which were not exigible at the time of the sale, and the privilege securing the payment of such taxes shall not be discharged by such sheriff's sale."

**49.** Article 419a of the act 62 Victoria, chapter 58, as enacted by the act 7 Edward VII, chapter 63, section 30, and replaced by the acts 15 George V, chapter 92, section 34, and 22 George V, chapter 105, section 30, is again replaced by the following:

**“419a.** Whenever the city lays out and homologates a line through vacant lots, the owner of such lots shall not pay any tax or assessment or school tax or special tax for local improvements or the sidewalk maintenance tax, nor shall he pay the special taxes provided by the act 18 George V, chapter 97, section 15, as amended by the acts 19 George V, chapter 97, section 26, and 22 George V, chapter 105, section 32, and by the act 22 George V, chapter 105, section 40, on the portion of such lots reserved for public or municipal purposes, although the city may not have taken possession thereof. This provision shall apply to vacant lots in connection with which lines have already been laid out or homologated on the city plan.

Homologated lines through vacant lots: exemption from certain taxes, etc.

In the case where a vacant lot is crossed or affected by a homologated line and continues to front on a street, the proprietor shall pay the taxes mentioned in the previous paragraph on the residue of the lot unless such residue has been rendered useless by such homologated line. On the demand of the interested party, the board of revision shall decide whether the residue of the lot has been rendered useless and shall issue a certificate to this effect which it shall deliver to the chief assessor, and the exemption provided for above shall take effect for the then current fiscal year.

Id.: where street frontage remains.

If streets are homologated through lands under cultivation, the cost of the local improvements made in front of such homologated streets shall be charged to the special tax provided for by section 23 of the act 6 George V, chapter 44, as replaced by section 40 of the act 22 George V, chapter 105, and the rolls already in force shall be amended accordingly by the chief assessor and approved by the executive committee.

Homologated streets through cultivated land: certain costs, how charged.

For the purpose of this article, the words “vacant lots” shall mean the lots on which there is no building and which are not used or occupied.”

Interpretation.

**50.** Article 442 of the act 62 Victoria, chapter 58, is amended by adding thereto the following paragraphs:

“When an immovable is wholly expropriated, the instalments not yet due of taxes for expropriations and

62 Vict., c. 58, art. 442, am. Certain taxes on expropriated immovables.

local improvements affecting such immovable shall be charged to the special tax provided for in section 40 of the act 22 George V, chapter 105, but the instalments not yet due of consolidated taxes shall be paid by the expropriated party out of his indemnity.

Taxes where partial expropriation.

When only a part of an immovable is expropriated and the land continues to front upon a street, the instalments not yet due of taxes for expropriations and local improvements which affect such immovable shall not be exigible, and the city shall retain its privilege for all such instalments upon the residue of the land.

Id.: where frontage reduced.

When the frontage of any immovable affected by taxes for expropriations or local improvements is reduced through an expropriation, the proportion of the instalments not yet due of such taxes corresponding to the extent of the frontage so reduced shall be charged to the special tax contemplated in section 40 of the act 22 George V, chapter 105, and the city shall retain its privilege for the balance on the remainder of the immovable.

Id.: certain partial expropriations.

When any land, affected by an expropriation tax based upon its value, is partly expropriated, the proportion of the instalments not yet due of such tax, corresponding to the municipal valuation of the expropriated strip, as established at the time of drawing up the apportionment roll for such tax, shall be charged to the special tax contemplated in section 40 of the act 22 George V, chapter 105, the city retaining its privilege for the balance on the residue of the land.

Partial expropriation: how consolidated taxes paid.

In every instance in which a part only of an immovable is expropriated, the instalments not yet due of consolidated taxes affecting such immovable shall be payable out of the indemnity owing to the party expropriated, proportionately to the expropriated part of such immovable, and the balance of the instalments shall continue to affect the residue of the immovable by privilege.

Rolls to be amended.

In the cases covered by the last three paragraphs, the city must amend its rolls accordingly."

62 Vict., c. 58, art. 451, repealed.

**51.** Article 451 of the act 62 Victoria, chapter 58, as enacted by the act 6 George V, chapter 44, section 19, is repealed.

Id., art. 455, am.

**52.** Article 455 of the act 62 Victoria, chapter 58, as enacted by the act 1 George V (1911), chapter 60, section 25, replaced by the acts 3 George V, chapter 54,

section 29; 4 George V, chapter 73, section 26; 18 George V, chapter 97, section 15, and amended by the acts 19 George V, chapter 97, section 26; 22 George V, chapter 105, section 32; 23 George V, chapter 123, section 31, and 3 George VI, chapter 104, section 18, is again amended by replacing paragraph 14 thereof by the following:

“14. Notwithstanding the provisions of this article, the executive committee is authorized to order the construction of macadam or asphalted macadam pavings in any street, lane or public place where it shall believe that said macadamizing shall suffice for the needs of traffic. It may apportion the total cost thereof and of the accessories thereto among the bordering proprietors, according to the number of square yards of macadam or of asphalted macadam, provided such cost do not exceed three dollars per square yard. All the other provisions of this article shall apply, except that the cost of renewing shall be apportioned among the bordering properties.”

Apportioning certain paving costs.

Proviso.

**53.** Article 468 of the act 62 Victoria, chapter 58, as amended by the acts 1 George V (1911), chapter 60, section 26; 22 George V, chapter 105, section 34, and 1 George VI, chapter 103, section 63, is again amended by adding thereto, after paragraph 3a thereof, the following paragraph:

62 Vict., c. 58, art. 468, am.

“3b. The city is authorized to claim from any person only occupying premises for a period between the beginning of the current fiscal year and the date when the revision of the tax collection roll is completed, the proportion of the water tax due for the period of occupancy, based on the roll in force during the preceding fiscal year and established by the certificate of the chief assessor, provided that such certificate be issued before the tax collection roll for the current fiscal year comes into force.”

Proportion of water tax for period of occupancy.

Proviso.

**54.** Article 536d of the act 62 Victoria, chapter 58, as enacted by the act 3 George VI, chapter 104, section 19, is replaced by the following article:

62 Vict., c. 58, art. 536d, replaced.

**536d.** If the claim be for damage caused to an automobile, the claimant shall likewise give to the city, by registered letter, a notice allowing it at least 48 hours in which to examine such automobile, and no repairs shall, without reasonable excuse, be com-

Notice of claim: damaged automobile.

menced prior to the expiry of such delay, the whole on pain of forfeiture of his right of action.

62 Vict.,  
c. 58,  
art. 537a,  
repealed.

**55.** Article 537a of the act 62 Victoria, chapter 58, as enacted by the act 2 George VI, chapter 105, section 16, is repealed.

Id., art. 564,  
repealed.

**56.** Article 564 of the act 62 Victoria, chapter 58, as replaced by the act 7 Edward VII, chapter 63, section 47, is repealed.

Id., art. 564g,  
am.

**57.** Article 564g of the act 62 Victoria, chapter 58, as added by the act 1 George V, chapter 48, section 46, is amended by replacing the first paragraph thereof by the following:

Right of way  
of certain  
vehicles.

**“564g.** Every ambulance and every vehicle of the police and fire departments or of the water-works division of the city, when it answers a call, shall have precedence and right of way over all other vehicles in the streets, lanes or public places of the city.”

3 Geo. V,  
c. 58, s. 5,  
replaced.

**58.** Section 5 of the act 3 George V, chapter 58, as replaced by the acts 15 George V, chapter 92, section 60, and 24 George V, chapter 88, section 20, is again replaced by the following:

Building  
regulations  
on Blvd.  
Pius IX.

**“5.** There shall not be, in the future, erected,—on the Boulevard Pius IX, from the river St. Lawrence to the Rivière des Prairies, except between Notre-Dame street and the river St. Lawrence and on the lots of land hereinafter described, to wit: a lot of land known and described as forming part of the lot of land bearing No. 1, of the official subdivision of lot No. 14, (14-1); a lot of land forming part of lot No. 28 of the official subdivision of lot No. 14, (14-28); a lot of land forming the rear portion of the lot of the official subdivision No. 28, of the original official lot number 14, (14-28); a lot of land forming part of original lot number 13; a lot of land forming part of the lot known and described under the No. 28 of the official subdivision of lot No. 14, (14-28); all such lots being of the official plan and book of reference of the incorporated village of Hochelaga, and except from Ontario street to the tracks of the Canadian Pacific and of the Canadian Northern Railways,— any manufactory, factory or workshop whatsoever. Wood and coal yards and the construction of ice-houses are likewise prohibited thereon. Dwelling-houses, shops and stores, which alone may be there

erected,— except the properties forming the corner of St. Catherine street and the constructions situated on the following lots, to wit: a lot of land known and described as forming part of the lot of land bearing No. 1 of the official subdivision of lot No. 14, (14-1); a lot of land forming part of lot No. 28, of the official subdivision of lot No. 14, (14-28); a lot of land forming the rear portion of the lot of the official subdivision No. 28, of the original official lot number 14, (14-28); a lot of land forming part of the original lot number 13; a lot of land forming part of the lot known and described under the No. 28 of the official subdivision of lot No. 14, (14Pt. 28); all such lots being of the official plan and book of reference of the incorporated village of Hochelaga,— shall be at least twelve feet from the homologated line of the said Boulevard, have at least two stories in height, and be built of stone or brick, or wood encased in stone or brick.

Stairs constructed on the face of the above buildings or constructions are prohibited.” Outside stairs prohibited.

**59.** Section 45 of the act 4 George V, chapter 73, as replaced by the act 25-26 George V, chapter 113, section 22, is again replaced by the following: 4 Geo. V, c. 73, s. 45, replaced.

“**45.** The executive committee may cause to be sold by auction by a bailiff of the Superior Court, without any legal formality, and after the notices required for a sale of personal property on execution, the moveables which have remained unclaimed for twelve months following their having been received, and which were in the city’s possession following seizure or confiscation by its police officers, or which have been left by deceased persons whose funeral expenses the city has had to bear or which were entrusted to the city’s care by persons who were then without shelter. Selling unclaimed articles.

In such cases the city shall be responsible towards the owner only to the extent of the proceeds of the sale thereof, after deducting the costs of sale and of storage. City’s responsibility limited.

If the moveables above-mentioned cannot be sold, either because they have no market value or because of the illegal use to which they might be put, such as weapons, slot machines, or other such devices, or if no court or judge has ordered the confiscation or destruction thereof, they may be destroyed following notice as contemplated in the first paragraph of this section, but the city shall not in such cases be held Destruction of unsaleable articles.

to pay any indemnity or damages whatsoever to the owner."

6 Geo. V,  
c. 44, s. 23,  
am.

**60.** Section 23 of the act 6 George V, chapter 44, as replaced by the acts 18 George V, chapter 97, section 20; 19 George V, chapter 97, section 36; 22 George V, chapter 105, section 40, and amended by the act 23 George V, chapter 123, section 36, is again amended by replacing the fifth paragraph thereof by the following:

Charges  
against  
special tax.

"All special taxes for a local improvement which cannot be imputed to the bordering proprietors, all corrections in a local improvement assessment roll entailing a loss for the city, and all premiums paid in the reimbursement of loans effected in a foreign currency under article 351*b*, as well as the interest on such loans, shall be charged against the above-mentioned special tax."

13 Geo. V,  
c. 91, s. 17,  
am.

**61.** Section 17 of the act 13 George V, chapter 91, as replaced by the act 24 George V, chapter 88, section 23, is amended by adding thereto the following paragraphs:

Limitation of  
assessments  
for water  
mains.

"Whenever, during five consecutive years, the amounts collected for the supply of water to premises supplied by such main shall represent an annual revenue of at least six per cent of the cost of such main and of the expenses entailed by the laying thereof, no assessment may be levied against the bordering proprietors of the immoveables in front of which such main has been laid.

Application.

This provision shall apply to water mains already laid and to be laid."

25-26 Geo. V,  
c. 112, s. 10,  
am.

**62.** Section 10 of the act 25-26 George V, chapter 112, as amended by the act 1 George VI, chapter 103, section 72, is again amended:

*a.* By replacing subsection 1 thereof by the following:

Interpreta-  
tion.

"1. For the purposes of this section, unless the context implies a different meaning, the word "person" includes an individual, a firm, a company, a corporation, an association of persons, an estate, a sequestrator, a trustee in bankruptcy, a liquidator, a fiduciary trustee, an administrator or an agent; the word "sale" includes the sale pure and simple, the conditional sale, the sale by instalments, the exchange and any other contract

whereby, at a price, a person transfers or binds himself to transfer to another the property of the thing concerned, it also includes the lease of moveables; the words "sale price" or "purchase price" include not only a price in money, but also the value of services rendered or other considerations or prestations accepted by the seller as price or value of the thing covered by the contract, they also include the rental of moveables; the words "seller" and "purchaser" have the same meaning as the word "person" hereinabove defined and also include their representatives, managers and employees; the word "seller" includes the lessor of moveables and the word "purchaser" the lessee of moveables; the word "territory" means the territory of the municipalities mentioned in this section.";

b. By replacing subsection 2 thereof by the following:

"2. The city may impose by by-law and levy, from the first of May, 1935, inclusive, in addition to any other tax, a special tax called "sales tax" not exceeding two per cent of the sale or purchase price, retail, except the exemptions hereinafter enumerated, of any moveables, any moveable effects, any merchandise and any article of trade whatsoever, including gas and electricity used for lighting, power or heating, sold in the territory of the city of Montreal or in that of the municipalities under the control of the Montreal Metropolitan Commission.

The tax may also be imposed and levied in the case of a sale made outside of the said territory, whether the purchaser resides or has his place of business in the said territory or outside thereof, provided that in such case the thing covered by the contract is within the said territory either at the time of the sale or at the time of the delivery except if it is brought therein for purposes of delivery only, or that the thing which is in the said territory has been carried out of the said territory with the intent of evading the payment of the tax.

The tax may also be imposed and levied in the case of a sale of a motor vehicle as defined in the Motor Vehicle Act (Revised Statutes, 1925, chapter 35), a piano, an electric refrigerator or a radio, or of any other merchandise that the council may determine by by-law, to a purchaser who has his domicile or ordinary residence or place of business in the said territory, whatever be the place, outside of the said territory, where the sale or delivery is made.";

- Exemptions.
- c. By replacing subsection 3 thereof by the following:  
 "3. This tax shall not apply to the following:
- a. Bonds and shares of a corporation;
  - b. All other intangible property, all securities, all moneys;
  - c. All transactions made through the Canadian Commodity Exchange Inc.;
  - d. All debts, rights of action, incorporeal rights, annuities, insurance premiums;
  - e. Beer and tobacco;
  - f. Gasoline and kerosene (coal oil);
  - g. Foodstuffs, not including candies and confectioneries;
  - h. Provisions or merchandise sold by a farmer, horticulturist, nurseryman, aviculturist or apiculturist and produced through the pursuit of his undertaking;
  - i. Tools, farm implements and parts, farm machinery and tractors, acquired by a *bona fide* farmer to be used for the needs of his farm; nor animal-drawn vehicles, grain and mill feeds, seeds, fertilizers, horses, harness for horses, livestock and drain tiles for agricultural purposes, also purchased by a *bona fide* farmer;
  - j. Boats, fishing nets and any other fishing apparatus purchased by a *bona fide* fisherman to be used in his trade;
  - k. Natural water, distilled water and ozonized water;
  - l. Medicaments on doctors' prescriptions;
  - m. Fares on tramways, autobuses, boats, railroads or other transportation systems by land, water or air and toll fares;
  - n. Price of admission to places of amusement, as defined by the Amusement Tax Act (Revised Statutes, 1925, chapter 125), as amended;
  - o. Sales to the Federal Government or to the Provincial Government;
  - p. Sales made to a *fabrique* or the trustees of a parish or to a cemetery society or company or to a hospital, for the purposes of their work, and sales made by them;
  - q. Sales by judicial authority;
  - r. Sales made by a person carrying on business outside of the territory subject to the tax, except in the cases provided for in the last two paragraphs of subsection 2;
  - s. Meals;
  - t. School books, Bibles and Prayer Books;
  - u. Telegraph messages;

v. Sales for a price of ten cents or less, save where soft drinks or aerated waters are concerned.

The tax is not exigible when the sale has been effected in good faith before the 1st of May, 1935. <sup>When tax not exigible.</sup> The tax is not exigible in the case of purchases made to carry out a contract for an undertaking by the job entered into before the 1st of March, 1935, and, if paid, the city is authorized to remit the same.

Nevertheless any goods delivered, after the 1st of May, 1940, under a contract by the job or under a contract for delivery entered into prior to the 1st of May, 1935, shall be subject to the tax. <sup>Exception.</sup>

When a sale is annulled, the tax is levied only on that part of the price retained by the seller. <sup>When sale annulled, etc.</sup> The case is the same when the thing sold is returned or refused.

When a person gives in exchange, for part of the price of merchandise purchased by him, other merchandise of the same kind, the tax shall be payable only on the balance of the purchase price. <sup>Exchange.</sup>

Notwithstanding section 13 of the act 4 George VI, chapter 14, no sale made within the territory subject to the tax shall be exempt from such tax because the merchandise thus sold is shipped outside of such territory, for consumption or use outside of the said territory. <sup>Goods shipped outside territory.</sup> Nevertheless, the city of Montreal, through its executive committee, upon the recommendation of the director of finance, is authorized not to avail itself of the provisions of this paragraph in cases where, by law, it decides to exempt the purchaser from the payment of such tax.”;

d. By replacing the first paragraph of subsection 20 thereof by the following:

“20. The annual revenue collected by the city of Montreal from the said tax shall, after deducting the expenses incurred by the city for the imposition and collection of such revenue, be apportioned each year by the city of Montreal between itself and the municipal corporations mentioned in subsection 2 of this section, in proportion to their respective populations as established, in the case of the city of Montreal, by its chief assessor, and, in the case of the other municipalities, by the respective censuses of such municipalities taken during the year preceding the distribution and approved by the Montreal Metropolitan Commission, or, failing such census or failing its approval as aforesaid, in accordance with the means placed at their disposal by <sup>Apportionment of tax.</sup>

the Montreal Metropolitan Commission. This provision shall apply to all subsequent distributions in favour of the municipalities entitled to participate therein."

25-26 Geo. V, c. 112, s. 12, am. **63.** Section 12 of the act 25-26 George V, chapter 112, as amended by the acts 1 George VI, chapter 103, section 73, and 2 George VI, chapter 105, section 20, is again amended by replacing the ninth and tenth paragraphs thereof by the following:

Rate of income tax.

"The rate of such tax shall be fixed and determined by by-law which the city is authorized to adopt for such purpose. Such rate may be graduated according to the amount of tax payable to the Federal Government (exclusive of the levy known as the "National Defence Tax").

Maximum sum.

The city may also fix, by by-law, the maximum sum which an individual may be called upon to pay.";

25-26 Geo. V, c. 112, s. 13, replaced.

Territory affected.

**64.** Section 13 of the act 25-26 George V, chapter 112, is replaced by the following:

"**13.** The territory designated in this act as being under the control of the Montreal Metropolitan Commission shall only include the cities of Montreal, Westmount, Outremont and Verdun and the towns of St. Laurent, Montreal West, Montreal East, Mount Royal, Pointe-aux-Trembles, St. Michel, Montreal North and, from and after the 1st of May, 1941, for the purposes of section 10 only, the towns of Hampstead, Lasalle and St. Pierre and the city of Lachine."

Provisions applicable to 1940 income.

Fixing new rates.

**65.** The provisions of the section 63 of this act shall be applicable to the tax payable to the city upon income for the year 1940.

The Quebec Municipal Commission may fix new rates in conformity with the provisions of this section.

Income tax abolished.

**66.** Only income for the year 1940 shall, in the future, be subject to the tax provided in section 12 of the act 25-26 George V, chapter 112, and its amendments.

11 Geo. V, c. 112, sch. B, s. 36, repealed.

City Planning Department authorized.

**67.** Section 36 of schedule B of the act 11 George V, chapter 112, as replaced by the act 25-26 George V, chapter 113, section 26, is repealed. The city may, to replace the City Planning Commission so abolished, created an administrative department designated under

the name of "The City Planning Department of Montreal", the head of which shall be appointed according to the procedure contemplated in section 21*m* of the city charter.

The council shall determine by by-law the duties of the said department. The council may also by by-law add to this department a consulting committee composed of not less than seven members and not more than fifteen.

Department's duties.

Consulting committee.

**68.** Section 39 of the act 25-26 George V, chapter 113, is amended by replacing the first paragraph thereof by the following:

25-26 Geo. V, c. 113, s. 39, am.

"**39.** The city is authorized to add to any employees' pay-roll, as provided for by the Workmen's Compensation Act, a percentage, not exceeding three per cent of the salaries of such employees, to constitute an insurance fund against labour accidents, out of which shall be paid the compensation and other expenses chargeable to the city in virtue of the Workmen's Compensation Act."

Creation of accident insurance fund authorized.

**69.** Section 82 of the act 1 George VI, chapter 103, is replaced by the following:

1 Geo. VI, c. 103, s. 82, replaced.

"**82.** The signature of the mayor or of the chairman of the executive committee, or of the acting chairman of the executive committee, as the case may be, may, upon authorization to that effect by the council, on a report from the executive committee, be lithographed on the bonds or treasury bills which the city shall issue."

Lithographing of certain signatures.

**70.** Sections 24, 25 and 26 of the act 2 George VI, chapter 105, as amended by the act 3 George VI, chapter 104, sections 25 and 26, shall not be interpreted as annulling the general borrowing power or the special borrowing powers which the city possessed on the date of the sanction of the said acts, which said sections have only as their object to suspend until the 1st of May, 1941, the exercise of the said borrowing powers, and, as from such last-mentioned date, the city shall enjoy its said borrowing powers as fully as if the said sections had not been enacted.

Interpretation.

**71.** Section 22 of the act 4 George VI, chapter 75, is amended:

4 Geo. VI, c. 75, s. 22, am.

a. By adding thereto, after the third paragraph thereof, the following paragraph:

Certain special meetings of council: how called.

"If, at any time, the executive committee refuses to call a special meeting of the council when such is deemed necessary by at least twenty members of said council, the latter may order the calling of such meeting by making a request therefor in writing, signed by them, to the city clerk; and, on receipt of such request, the city clerk shall prepare a notice of meeting, which he shall transmit in the manner indicated in article 286 of the charter, provided that such request specify the business for which the meeting is called.";

b. By replacing the fourth paragraph thereof by the following:

When business of council unfinished: procedure.

"If, at any special or regular meeting, the business submitted could not be entirely disposed of on the first day, the council must adjourn to the following juridical day,—Saturday, for the purposes of this paragraph, being considered as non-juridical—, and then from day to day, until the items of the agenda have been decided affirmatively or negatively".

4 Geo. VI, c. 75, s. 47, repealed.

**72.** Section 47 of the act 4 George VI, chapter 75, is repealed, but such repeal shall take effect only from the 1st May, 1941.

Restriction.

The obligation of the clerk or secretary-treasurer of the cities of Westmount and Outremont and of the towns of St. Pierre, Montreal-East and La Pointe aux Trembles to transmit to the chief assessor of the city, on demand, a certified copy of the valuation roll in force in his municipality, shall continue to be in force.

4 Geo. VI, c. 75, s. 52, replaced.

**73.** Section 52 of the act 4 George VI, chapter 75, is replaced by the following:

Special account for certain revenues.

"**52.** The sums derived from the annual or anticipated instalments, as well as the interest paid by ratepayers who have consolidated their tax arrears, including the interest or revenues which these sums produce, shall be deposited in a special account in the savings department of a chartered bank in Montreal.

Use of such revenues.

Notwithstanding any law to the contrary, such sums shall be used to pay the interest on and to reimburse the loan effected for such purpose, as well as to make up any deficiency in the collection of the annual instalments and interest which the ratepayers who have consolidated their arrears of taxes are obliged to pay.

If the sums derived from the consolidated taxes are insufficient to provide for the expenditures mentioned in the preceding paragraph, the city shall, each year, in its annual budgetary estimates, make up the deficiency.”

**74.** Section 55 of the act 4 George VI, chapter 75, is replaced by the following:

“**55.** The Royal Institution for the Advancement of Learning, which for the purposes hereof shall be deemed to include The Royal Victoria College, shall enjoy tax exemptions and privileges identical to those granted to the Montreal University Administration Society by the act 3 George VI, chapter 69, section 17. Such tax exemptions and privileges shall not extend to immoveables held by such institutions in order to derive revenue therefrom.”

**75.** Section 60 of the act 4 George VI, chapter 75, is amended by adding thereto the following paragraphs:

“The provisions of article 401 of the charter of the city of Montreal (62 Victoria, chapter 58), amended by article 27 of the act 22 George V, chapter 105, and article 62 of the act 1 George VI, chapter 103; those of the last paragraph of article 402, as replaced by the act 7 George V, chapter 60, section 6, and those of article 402a of said charter, as enacted by section 10 of the act 10 George V, chapter 86; and those of article 403 of said charter, shall be applicable *mutatis mutandis* to the sales of immoveables for arrears of taxes due to the city of Montreal made in virtue of Division VIa of the Quebec Municipal Commission Act (22 George V, chapter 56, and its amendments), and these provisions, in case of incompatibility, shall prevail over those of any section of the said Division VIa, striking out however, from article 401, the words: “the sheriff” and from article 402a the words: “under article 402”.

This provision shall have retroactive effect to the first of December, 1940.”

**76.** The city is relieved of the obligations imposed upon it by the act 1 George V (1910), chapter 48, section 1, in consequence of the annexation of certain municipalities to the city of Montreal, excepting those relating to the payment of the debts of such municipalities which it has assumed.

City may fence in certain land.

**77.** The city is authorized to fence the land forming part of Pacific Avenue, from St. Denis street to St. Hubert street, opposite the C.P.R. tracks, as well as lots 8-329 and 8-330 of the village of Côte St. Luc, and to enclose the said lands so that they will form part of the city yard known as "*Cour de Fleurimont*".

Cost of certain sidewalks, how charged.

**78.** In the future, the city is authorized to charge the cost of constructing or maintaining the sidewalks which it is bound to construct or maintain in perpetuity, to the bordering proprietors, in conformity with its charter.

Certain payments authorized.

**79.** The city is authorized to pay, out of its revenue, any sum which, by error, has not been included in any apportionment roll whatever of local improvement works or expropriations, the total expenditure so authorized not to exceed three thousand dollars per fiscal year.

Limitation.

Certain sewers, etc., exempt from taxation.

**80.** The sewers, water mains and underground conduits of which the city is or of which it may become owner, in the territory of another municipality, shall be exempt from all municipal and school taxes. This provision shall not affect the act 11 George V, chapter 115, respecting the city of Verdun.

Tariffs for electricity used by city.

**81.** The Public Service Board shall, before the 1st of October, 1941, fix the tariffs respecting the supplying of the electricity, now requisite for street lighting, by a modernized system, for the waterworks and for the other municipal services of the city.

Modernization of street lighting.

The city shall at once begin modernizing its street lighting system and complete the same before the 1st of May, 1943.

Supplier must reduce charge to city.

To aid the city in such modernizing work, the supplier must assure it of a minimum reduction of three hundred thousand dollars per annum, distributed over twelve months, and this for the fiscal years 1941-1942 and 1942-1943, and for subsequent fiscal years, provided that such work be completed within the aforesaid period, the tariffs fixed by the Board, in view of such modernizing, and those relating to the other municipal services shall come into force, but must represent a minimum reduction per annum of three hundred thousand dollars from the present rates.

**82.** The executive committee is authorized to amend the roll put in force on the 14th of August, 1933, concerning the Jean Talon street sewer, between St. Laurent boulevard and St. André street, less the section on the north side between Lajeunesse street and de Chateaubriand avenue, in such manner that the bordering proprietors shall be assessed at the rate of \$12.80 per linear foot, and that the difference between the amounts which were assessed against them in the original roll and the amounts which shall be assessed against them according to the amended roll, as well as the interest on such difference since the putting in force of the original roll, shall be charged to the special tax provided by section 23 of the act 6 George V, chapter 44, as replaced by section 40 of the act 22 George V, chapter 105.

Jean Talon  
St. sewer tax.

In any case where there has been no change of proprietor, should there be arrears of taxes owing, the amount to be reimbursed shall be used in the first instance to pay such taxes and the balance shall be reimbursed to the proprietor.

Adjustments:  
how made.

In cases where there has been a change in ownership, reimbursement shall be made on production of the receipts which shall have been given to the ratepayers. If it is impossible to produce such receipts, the executive committee is authorized to establish the procedure required in order to protect the city against duplicating reimbursements.

Reimburse-  
ment.

Any reimbursement which shall not have been made within five years from the date of the sanctioning of this act shall be prescribed *ipso facto*.

Prescription.

**83.** All property belonging to or acquired in future by the city, whether by expropriation, gift, sale by mutual agreement or by any other means or procedure provided by the charter, shall be exempt from school taxes so long as the city remains the owner thereof without drawing any revenue therefrom.

City's  
property  
exempt from  
school taxes.

**84.** Notwithstanding the provisions of this act or of any other law, every municipal or school, general or special real estate tax, which must be imposed and apportioned according to the value of the immoveable property, shall, each year, until the total valuation of the taxable immoveable property, according to the valuation roll, has reached the total amount of one thousand million dollars, be imposed and apportioned

All realty  
taxes to be  
propor-  
tionally  
increased.

Total taxable  
valuation  
at one  
billion.

as follows, whatever the total amount of valuation entered in the valuation roll.

Procedure.

The director of finance shall, as soon as the valuation roll has been completed and filed by the chief assessor, establish the difference between the said sum of one thousand million dollars and the total value, as entered on the valuation roll, of the taxable immoveables and determine accordingly the percentage by which the valuation of each immoveable must be increased. He must then increase by such percentage the valuation of each taxable immoveable, of each non-taxable immoveable entered on the roll and of each immoveable entered on the supplementary roll, or of which the valuation is changed, and apportion the taxes upon such valuations so increased.

Effect.

The taxes so apportioned shall have the same effect as if they had been apportioned on the valuation entered in the roll.

Application limited.

The foregoing provisions shall be applicable only to the taxes for the fiscal year 1941-42, and the director of finance shall make the increase in the valuations entered on the valuation roll of the city as if this act had been in force when the roll was completed and filed with the chief assessor.

Reimbursement of certain over-payments for water tax.

**85.** A proprietor who has paid, with subrogation, to the city, for the same premises, as water tax for the fiscal year 1940-41, a sum greater than the amount of the tax appearing for such premises on the tax collection roll, as revised on the 20th of August, 1940, shall be entitled to be reimbursed, on production of his receipted accounts, the amount of the excess.

Proviso.

Such reimbursement must be applied for within the year following the date of the sanctioning of this act.

Delay to adopt, etc., 1941-42 budget, etc.

**86.** The council of the city of Montreal has until ten days from the sanction of this act for amending and adopting the budget of the fiscal year 1941-42, deposited according to law, on the 15th of February, 1941, and also the by-laws and resolutions relating thereto.

Procedure on amendment.

If the executive committee amends such budget or the documents relating thereto, it shall deposit the proposed amendments with the city clerk before the date fixed for the meeting, and without it being necessary to previously give notice thereof.

Imposition of assessments, etc.

The council shall impose the assessments, taxes and licenses, prior to the adoption of the budget, and the

levies so enacted shall become compulsory and due from the 1st of May, 1941. The sales tax however shall remain imposed for the ensuing fiscal year, and the city shall have the right to collect it as from May 1st, 1941, unless the council shall decide otherwise at the time of the adoption of the budget.

If such budget is not adopted before the 1st of May, 1941, the executive committee may authorize the director of finance to utilize temporarily the cash on hand from any source to pay the expenditures chargeable to the revenue of the current fiscal year. If there is no cash on hand or if the amount on hand is insufficient, the executive committee may authorize a short term loan from the banks, which loan shall be repaid immediately after the adoption of the budget, either by means of the revenue collected, or by means of a loan in anticipation of the collection of the revenue for the current fiscal year.

If 1941-42 budget not adopted with in delay: interim financing.

In the event of failure by the council to adopt the budget, as well as the by-laws and resolutions imposing the taxes, within the delay fixed by this act, the budget and the said by-laws and resolutions, as altered if need be by the executive committee or the council, shall automatically come into force by the sole fact of the expiration of the said delay, and the levies thus enacted shall be due from the 1st of May, 1941.

If not adopted, budget automatically in force.

The loans contemplated in this section shall be subject to the approval of the Quebec Municipal Commission.

Approval of loans.

**87.** The city is authorized to sell to the Provincial Transport Company, with the consent of the Priests of Saint-Sulpice of Montreal, that part of Aqueduct street between William and Ottawa streets and, following such sale, to close the said street to the public, without any by-law to that effect.

Sale of street authorized.

**88.** The following deeds are declared valid and legal:

Deeds validated.

1. A deed of exchange between the city and Johnson and Johnson Limited, passed before Mtre. Jean Baudouin, notary, on the 14th of July, 1939, under No. 14508 of the minutes of his repertory.

2. A contract of sale between the city and the Barrett Company, Limited, passed before Mtre. Jean Baudouin, notary, on the 3rd of May, 1940, under No. 14739 of

the minutes of his repertory, and the closing of the part of a street mentioned in the said contract.

3. Contract between the city and the Desjardins Estate *et al*, passed before Mtre. Antonio Brien, notary, on the 1st of June, 1940, under No. 5709 of the minutes of his repertory, and the city is authorized to give effect to the clauses of the said contract.

Powers of  
Municipal  
Commission  
not affected.

**89.** Unless it is expressly provided, this act shall not affect the powers of the Quebec Municipal Commission conferred upon it by any law whatsoever.

Coming  
into force.

**90.** This act shall come into force on the day of its sanction.

