



CHAPTER 45

An Act to amend the Quebec Municipal Commission Act

[Assented to, the 30th of May, 1940]

HIS MAJESTY, with the advice and consent of the Legislative Council and of the Legislative Assembly of Quebec, enacts as follows:

1. Section 2 of the Quebec Municipal Commission Act (Revised Statutes, 1925, chapter 111A, enacted by the act 22 George V, chapter 56), as amended by the act 23 George V, chapter 49, section 2, is again amended by adding thereto, after the word: "council", in the first line of paragraph 3b thereof, the words: "includes the executive committee or the administrative committee of a city and". R.S., c. 111A, s. 2, am. ■

2. Section 38 of the said act, as amended by the acts 23 George V, chapter 50, section 4, and 24 George V, chapter 35, section 2, is again amended by replacing the last paragraph thereof, added thereto by the act 2 George VI, chapter 63, section 1, by the following paragraph: Id., s. 38, am.

"The provisions of this section shall not apply to notices of claims for damages to property or for bodily injury." Notices of claims.

3. Section 39 of the said act, as amended by the acts 23 George V, chapter 49, section 6; 23 George V, chapter 50, section 5, and 24 George V, chapter 35, section 3, is again amended by replacing the words: "within a delay of thirty days from", in the seventh and R.S., c. 111A, s. 39, am.

eighth lines of paragraph *c* thereof, by the words: "within the delay fixed by".

R.S., c. 111A,
s. 39, am.

4. The said section 39 is further amended by replacing paragraph *e* thereof by the following:

Valuation
roll.

"*e.* No valuation roll, made and prepared by the municipality, shall have any effect until approved by the Commission. The latter shall have the power to revise and amend any valuation roll submitted for its approval, after public notice given in conformity with the law governing the municipality. The Commission shall hear all parties interested and their witnesses under oath and its decision shall be subject to appeal as in the case of a decision of the council of the municipality.

Notice not
required in
certain case.

No public notice shall be required for the approval of rolls without revision or amendment."

R.S., c. 111A,
ss. 44a, 44b,
added.

5. The said act is amended by adding thereto, after section 44 thereof, the following sections:

Consolida-
tion of taxes.

"**44a.** Any municipality may, in order to give effect to an arrangement or a plan of financial reorganization contemplated under the foregoing section 44 and its amendments, decree by resolution the consolidation of the arrears of taxes or, in the case of a corporation of the trustees for a parish or for a mission, of the assessments due, on the following conditions:

Conditions:

Arrears;

1. The arrears, including accrued interest, shall be consolidated from the date determined in the resolution;

Instalments:

2. The consolidated amounts shall be payable in equal and consecutive instalments exigible on the date fixed by the resolution;

Interest:

3. The consolidated amounts shall cease to bear interest from the date mentioned in the resolution; any payment not effected at maturity shall bear interest at the rate of 5% from such date;

Prescription;

4. Prescription shall not run on the consolidated amounts from the date of their consolidation, but it shall run on each instalment, from the date of its maturity;

Privilege:

5. The consolidated amounts and the payments shall continue to constitute a privileged claim on the immoveable liable for the payment of the said consolidated amounts;

6. Whenever an immoveable is put up for sale, upon failure to pay consolidated taxes or instalments thereof, the ratepayer may prevent the sale by paying his taxes due, the matured instalments with interest and the costs occasioned by the proceedings;

Prevention of sale;

7. The sale of an immoveable, even that having the effect of a sheriff's sale, shall not affect the consolidation of the arrears which encumber it, and the purchaser (*adjudicataire*) and any subsequent acquirer shall continue to benefit from the consolidation, and the unmatured instalments shall not become exigible through the seizure and sale of the immoveable and shall not be entered in the list of collocations; these instalments shall continue to encumber the immoveable;

Effect of sale;

8. The corporation shall keep a special register in which shall be entered the surname and Christian names of each ratepayer whose arrears have been consolidated, his address, the description of each immoveable liable for the consolidated taxes, the total amount of the sums consolidated and the total amount of each instalment.

Special register.

Every such resolution shall be subject to the approval of the Quebec Municipal Commission and of the Minister of Municipal Affairs, Trade and Commerce.

Approval required.

44b. Notwithstanding the provisions of the Parish and Fabrique Act (Revised Statutes 1925, chapter 197), any corporation of trustees for a parish or for a mission, in order to give effect to an arrangement with its creditors or a plan of financial reorganization, may decree by resolution:

Powers of trustees re financial re-organization.

a. The annulment of the instalments of any act of assessment maturing after the date of the consolidation authorized by section 44a hereinabove;

Annulment of instalments:

b. The annual making of an act of assessment affecting all the immoveables situated within the limits of the parish, belonging to Roman Catholics, in order to levy the sums required to give effect to the arrangement with its creditors or plan of financial reorganization, as well as to meet the expenses of administration and upkeep, after deduction of the sums received by the trustees on the instalments of arrears and of the interest thereon.

Annual act of assessment;

The amount of any assessment thus imposed shall constitute a privileged debt on the immoveables subject thereto in conformity with section 69 of the Parish and Fabrique Act.

Privilege;

- Basis of assessment;** The act of assessment shall be based on the valuation roll of the municipal corporation in which each of the immoveables affected is situate; such act shall not be subject to the approval of the commissioners appointed under the said Parish and Fabrique Act.
- Deposit;** The act of assessment, prepared as aforesaid, shall be deposited in the office of the trustees within the delay determined by the latter.
- Notice;** A notice of such deposit shall be given on the following Sunday, read publicly and posted up at the door of the church of the parish after divine service in the forenoon or read from the pulpit at the parochial mass.
- Exigibility;** The assessment shall be due and exigible one month after such notice and be payable at the office of the secretary-treasurer of the trustees.
- Interest;** The assessment which is not paid shall bear interest at the rate of 5% from its maturity and the trustees may sue for its recovery in the manner indicated in section 61 of the Parish and Fabrique Act;
- Extension of powers;** c. The extension, until the discharge of their debt, of the powers and obligations of the trustees in office and of their successors.
- Approval.** Every resolution adopted under this section shall be subject to the approval of the Quebec Municipal Commission and of the diocesan authority."
- Application.** **6.** The provisions of this act shall apply to all municipal corporations subjected by a judgment or by a law to the sections amended; the provisions of sections 1, 4 and 5 shall have the same effect as if they had been inserted in the Quebec Municipal Commission Act (22 George V, chapter 56), at the time of its adoption.
- Retroactive effect.**
- Coming into force.** **7.** This act shall come into force on the day of its sanction.