



CHAPTER 74

An Act to amend the charter of the city of Quebec

[Assented to, the 17th of May, 1940]

WHEREAS the city of Quebec has, by its petition, ^{Preamble.} represented that it is in the interest of the city and necessary for the proper administration of its affairs, that its charter, the act 29 Victoria, chapter 57, revised by the act 19 George V, chapter 95, and amended by the acts 20 George V, chapter 110; 21 George V, chapter 122; 22 George V, chapter 104; 23 George V, chapter 122; 24 George V, chapter 87; 25-26 George V, chapter 111; 1 Edward VIII, (2nd session), chapter 44; 1 George VI, chapter 102; 2 George VI, chapter 104, and 3 George VI, chapter 102, be again amended.

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. The city of Quebec is authorized by this act to ^{Loan authorized.} borrow a sum of not more than ninety-five thousand dollars to pay the cost of the following:

a. Seventy-five thousand dollars for permanent paving and the replacing of permanent paving in the streets of the city;

b. Twenty thousand dollars to finish the paving of St. Cyrille street.

2. For the purposes authorized above, the city may, ^{Issuing of bonds authorized.} by resolution of its council, issue bonds, bearing interest at a rate not exceeding five per cent per annum, payable

half-yearly, repayable by series or within certain periods, for a duration not exceeding thirty years, and, if it deem fit, redeemable at par, if the bonds contain mention thereof, at any interest maturity date, after two months' previous notice, given once a week, during two months, in French and in English in a newspaper published in Quebec, and by giving a notice of two months by registered letter addressed to the registered bondholders at their last address known at the City Hall.

Inter-
pretation.

3. 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; 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; 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 "territory" means the territory of the municipalities mentioned in this section.

Imposing of
"sales tax."

2. The city may impose by by-law and levy, from the first of May, 1940, 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 following territorial limits:

Territory
affected.

The cities and towns of:

Quebec,
Levis,¹
Lauzon,
Château d'Eau,
Courville,

Beauport,
Quebec-West,
Val Saint-Michel;

The municipal corporations of:

Charny,
St. David de l'Auberivière,
St. Romuald d'Etchemin,
St. Téléphore,
Beauport,
Beauport-East,
Beauport-West,
Charlesbourg,
Charlesbourg-East,
Giffard,
L'Ancienne Lorette,
La Petite Rivière,
Loretteville,
Montmorency,
St. Ambroise de la Jeune Lorette,
St. Charles de Charlesbourg,
St. Colomb de Sillery,
St. Dunstan du Lac Beauport,
St. Félix du Cap Rouge,
Sainte-Foy.

Nevertheless no tax shall be imposed on the sale of ^{Restriction.} any moveables, any moveable effects, any merchandise and any article of trade whatsoever to any person residing outside the said territory when the said merchandise is delivered, consumed or used outside of the said territory.

Subject to the exceptions in the foregoing paragraph, ^{Tax in certain cases.} 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 intention of evading the payment of the tax.

The tax may also be imposed and levied in the case of ^{Idem.} the sale of a motor vehicle, as defined in the Motor Vehicle Act (Revised Statutes of Quebec, 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.

Exceptions.

3. The tax shall not be imposed in the case of the sale of bonds, debentures, shares of the capital-stock of a company or corporation, all other titles, all moveable securities, all moneys, all transactions in products on the Canadian Commodity Exchange Incorporated, debts, rights of action, incorporeal rights, annuities, insurance premiums, soft drinks, aerated waters and beer, gasoline, foodstuffs, provisions or merchandise sold by a farmer, horticulturist, nurseryman, aviculturist, or apiculturist, and derived from his operations, provisions or merchandise purchased by a farmer, horticulturist, nurseryman, aviculturist or apiculturist, for the purposes of his operations, firewood sold and delivered in quantities of one cord or less, water from a waterworks, telegraph messages, medicaments on doctors' prescriptions, fares on tramways, autobuses, boats, railroads or other transportation system by land, water or air, tickets to places of amusement, as defined by chapter 125 of the Revised Statutes, 1925, as amended, gas and electricity accounts combined not exceeding two dollars and fifty cents per month, save such exceptions as the council may determine, nor in the case of sales made to the said municipal corporations or to school corporations situated within the limits of any of the said municipal corporations, to the Federal Government or to the Provincial Government, nor in the case of a sale made to or by a *fabrique* of a parish or a cemetery society or cemetery company, nor in the case of a sale for a price of ten cents or less or of a judicial sale, nor in the case of a sale by mail order business made by any person or joint-stock company carrying on such business within the limits of the said territory of the city when the merchandise so sold is sent outside of the said territory, nor in the case of meals as defined in the act 16 George V, chapter 55, and its amendments, and class books.

Candies, etc.

The above exemptions do not include candies, confectioneries and pastries, except when the sale is for ten cents or less.

Used motor-vehicles.

The sales of used motor-vehicles to persons not domiciled within the limits mentioned in this act shall also be exempt.

Notwithstanding the preceding exemptions, the council may, by by-law, exempt from the tax the whole or part of the sale price of merchandise it may deem to be of utmost necessity. Exemptions by council.

The tax is not exigible when the sale has been effected in good faith before the 1st of May, 1940. 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 April, 1940, and, if paid, the city is authorized to remit same. When tax not exigible.

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

When a person gives in exchange, for part of the price of merchandise purchased by him, other merchandise, the tax shall be payable only on the balance of the purchase price. Exchanging of merchandise.

4. The tax shall be paid by the purchaser at the time of the sale, whether the price is stipulated payable cash, on terms or by instalments, and shall be collected by the seller who is constituted by this act the agent of the city of Quebec for the collection of the same. This agent shall keep an account of the tax collected and to be collected and shall remit the tax collected to the city, according to the provisions of the by-laws which the city shall adopt in virtue of this section. When tax to be paid.

For the collection of this tax, the seller has the same recourse against the purchaser as for his sale price. Recourse of seller.

4a. A seller having his place of business or commercial establishment outside of the city of Quebec and of the municipalities mentioned in this section shall not be bound to collect the tax even if the sale be made to a purchaser having his domicile, ordinary residence or place of business in one of the municipalities mentioned in this section. Exempting of certain seller from collection of tax.

In all cases in which tax is payable and the seller is not obliged to collect it, such tax must be paid by the purchaser to the city of Quebec. Paying of tax to city.

If, however, the seller has his establishment or place of business in a town or municipality which already collects a tax on retail sales, the city of Quebec may arrange with such town or municipality to be authorized to collect the tax which, otherwise, would be payable by the purchaser to the city of Quebec, as if the sale had been made in the limits mentioned in this act. Arrangements authorized.

Taxing of total price.

5. If a sale includes several articles or objects, the tax is computed on the total of the price of the articles or objects included in the said sale and not on the price of each article or object separately.

Computation.

In the computation of the tax, any fraction of a cent is counted as a whole cent, which the purchaser shall pay.

Privilege.

6. Any person entrusted with the collection of the tax shall become a debtor of the city of Quebec for the amount of the tax collected. The claim of the city of Quebec against such person shall constitute a privileged claim on the moveables and moveable effects of such person and shall have the same rank as any other personal or moveable tax imposed by the city.

Obligatory payment.

7. It shall be unlawful for any person to purchase retail, in the cases provided in this section, without paying to the seller, at the time of purchase, the tax imposed and it shall be unlawful for the seller to remit the tax to the purchaser, either directly or indirectly.

Idem.

It shall be unlawful for any seller to advertise or let it be known to the public in any manner whatsoever, directly or indirectly, that the tax the imposition whereof is authorized by this section shall not be payable or paid by the purchaser.

Adopting of by-laws for collecting of tax.

8. The city of Quebec may at any time adopt the by-laws and other measures which it may deem necessary or useful to assure the collection of the tax which it shall impose and, without limiting the scope of the foregoing provision, to define what constitutes, for the purposes of this section and for the imposition of the tax, a retail sale or purchase; to determine upon what amount the tax shall be computed when the price payable by the purchaser includes at the same time the price or the value of the work furnished by the vendor or of the use of an article furnished by the latter; to oblige every vendor to add to his invoices the amount of the tax payable or paid by the purchaser; to oblige any person entrusted with the collection of the tax to keep, in the manner indicated by the city and day by day, a separate account of the tax collected and to be collected, to make a written report to the city, under oath, on the dates which shall be fixed and on the forms which shall be supplied by the city, to remit to the city the tax collected, on the dates and in the manner determined by the said city, to allow his establishment or establishments to be visited, to allow his books

and other documents to be examined by its treasurer or by any person representing him, in order to verify if the provisions of this act and of the by-laws adopted by the city are complied with and to establish the amount of the tax collected and to be collected; and to oblige every person as well as his officers and employees to furnish to the treasurer of the city or his representatives any information they may require.

Any by-law authorized by this section may be adopted by the council without it being necessary to give prior notice thereof and, as soon as it shall have been adopted, after having been published for two consecutive days in two newspapers published in French and one newspaper published in English, in Quebec, it shall have, in each municipality mentioned in subsection 2 of this section, the same effect and the same force as if it had been adopted by each such municipality.

Application to certain municipalities.

9. Every person required to furnish to the city a report under oath may take such oath before a notary public or a commissioner of the Superior Court for the district of Quebec, before the city treasurer or his assistant, or before the city clerk of the city of Quebec or before the secretary-treasurer of any municipal corporation mentioned in subsection 2, who are hereby authorized to receive such oath.

Taking of certain oath.

10. If the seller does not make the report required, the treasurer of the city of Quebec shall establish, to his best knowledge, the amount of the tax collected and to be collected or to be paid, which amount so established shall then be considered as being the actual amount due to the city of Quebec. The burden of proof that the amount so established is not correct shall be upon the debtor.

Establishing of certain amount in certain case.

11. Every person who, being the agent of the city of Quebec for the purposes of this act, refuses or neglects to collect the tax imposed or to keep an account thereof, infringes the present act and shall be liable, for each infringement, in addition to the payment of the costs, to a fine of at least five dollars and of not more than one thousand dollars, and, in default of payment of the fine and costs, to an imprisonment not exceeding three months.

Offence and penalty.

Every person making a purchase as provided for in this section without paying the tax imposed commits an infringement of this act and shall be liable for each infringement, knowingly committed, in addition to the

Idem.

payment of the tax and of the costs, to a fine not exceeding one hundred dollars, and, in default of payment of the fine and costs, to an imprisonment not exceeding one month.

Offence and penalty.

Every person who, being the agent of the city of Quebec for the purposes of this act, advertises or lets it be known to the public in any manner whatsoever, directly or indirectly, that the tax imposed shall not be paid by the purchaser, infringes the present act and shall be liable, for each infringement, to a fine of at least ten dollars and of not more than one hundred dollars in addition to the costs, and, in default of payment of the fine and costs, to an imprisonment not exceeding one month.

Idem.

Every person who, being the agent of the city of Quebec for the purposes of this act, remits to the purchaser the tax which the latter is to pay infringes the present act and shall be liable, for each infringement, in addition to the costs, to a fine of at least ten dollars and of not more than five hundred dollars, and, in default of payment of the fine and costs, to an imprisonment not exceeding one month.

Idem.

Every person who, being the agent of the city of Quebec for the purposes of this act, refuses or neglects to remit to the city of Quebec the tax which he has collected, infringes the present act and shall be liable, for each infringement, in addition to the payment of the tax collected and of the costs, to a fine of at least ten dollars and of not more than one thousand dollars, and, in default of payment of the fine and costs and of the tax collected, to an imprisonment not exceeding three months.

Fine.

12. The city of Quebec may, by any by-law passed under this section, impose for any infringement, other than those defined in the preceding subsection 11, of such by-law by any person, a fine of not more than fifty dollars for each infringement.

Obligations, etc., of offender.

12a. The payment of the fines and penalties imposed by this section and by any by-law adopted by the city shall not exempt the offender from the carrying out of the obligations and duties imposed upon him by this section and by the by-laws.

Double fine in certain case.

13. When an infringement of one of the city's by-laws is committed by a company or a corporation, the fine which the city may impose may be for double the

amount of that which may be imposed on another person.

14. In the case of a subsequent offence, the city may also impose, for each infringement of its by-laws, heavier fines and penalties, provided the amount of the fine do not exceed in each case one hundred dollars and the term of imprisonment do not exceed three months.

15. It shall be lawful for the court to grant to the offender a delay not exceeding fifteen days to pay the amount of the fine imposed and the costs.

16. The Recorder's Court of the city of Quebec has jurisdiction to hear and adjudicate upon any action taken by the city of Quebec, either in virtue of this section or in virtue of any by-law authorized by this section, for the recovery of the said tax either from the vendor for what he has collected, or from the purchaser, and of the fines imposed by any such by-law and by this section, whatever may be the amount of such tax and of such fines and whatever may be the place of domicile or residence or the place of business of the defendant.

The city of Quebec may also bring any such action before the Magistrate's Court of the district of Quebec or before the Superior Court of the district of Quebec, according to the amount claimed, whatever may be the place of domicile or of residence or the place of business of the defendant. Such action shall be considered as a summary action and articles 1151 to 1163, with the exception of the first paragraph of article 1153, of the Code of Civil Procedure, shall apply. Such action shall also be heard by precedence.

Without prejudice to the preceding modes of procedure, the city may also recover the said tax, either from the seller as regards the amount collected by him or from the purchaser, by adopting the mode indicated in its charter for the collection of taxes owing to it and with the same privileges.

17. The sale made by one of the employees or representatives of the seller shall be deemed as having been made by the seller himself. In the same manner the purchase made by one of the employees or representatives of the purchaser shall be deemed as having been made by the purchaser himself. In such cases, all recourses which the city may exercise under this section, or the by-laws which the city may adopt, may be exercised against the seller or the purchaser personally, as the case may be.

- Prescription.** 18. The delay for the prescription of any tax recoverable under this section is the same as that fixed by the charter for the other taxes. For the fines and penalties imposed for the infringement of this section or of the by-laws adopted by the city in virtue of this section, such delay shall be of one year from the date when the infringement was committed.
- Compensation of seller.** 19. The city may compensate the seller, to the extent of 5% of the amount collected by him, for the additional work which the collection and the remittance of this tax may cause him.
- Apportionment of tax revenue.** 20. The annual revenue collected by the city of Quebec 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 Quebec between itself and the municipal corporations mentioned in subsection 2 of this section, in proportion to their respective populations as established by the last Dominion census then published.
- Privileged claim against purchaser.** 21. Notwithstanding the provisions of this section, the city retains against the purchaser who has refused or neglected to pay the tax its recourse for the recovery of such tax, and such claim shall be privileged on the moveables and moveable effects of the purchaser and shall have the same rank as any other personal or moveable tax imposed by the city.
- Exemptions.** 22. Notwithstanding the provisions contained in this section, the council may, by-law, exempt, from the sales tax, sales amounting to twenty-five cents or less.
- Powers of assistant-accountant.** 4. Notwithstanding any law or by-law to the contrary, wherever it is mentioned that the city's chief accountant shall attend to the registration of bonds or bondholders of the city, the assistant-accountant shall have the same power.
- 3 Geo. VI, c. 102, s. 3, repealed. 5. Section 3 of the act 3 George VI, chapter 102, is repealed, from the 28th of April, 1939.
- Id., s. 4, repealed. 6. Section 4 of the act 3 George VI, chapter 102, is repealed, with retroactive effect from the 10th of July, 1939, inclusive.
- Consolidation of taxes.** 7. Notwithstanding any law to the contrary, the acts relating to the consolidation of municipal and

school taxes (1 George VI, chapter 57; 2 George VI, chapter 91, and 3 George VI, chapter 99) shall continue to apply within the limits of the city of Quebec until the first of December, 1940, the latter date not included, and shall be deemed to have been in force from the first of December, 1939.

8. Section 18 of the act 2 George VI, chapter 104, ^{2 Geo. VI, c. 104, s. 18, replaced.} as replaced by the act 3 George VI, chapter 102, section 26, is again replaced by the following:

“18. Whenever in a case of insolvency or a sale ^{Reserve account for loss.} by the sheriff, the city is unable to recover the amount of its claim for taxes or other municipal dues in full, the treasurer is authorized to place in the reserve account for loss in collection any amount which he may deem lost to the city and uncollectable.

In every other case whenever it is impossible, for any ^{Idem.} reason whatsoever, for the city to collect the amount due to it for arrears of taxes and interest or other dues, the administrative committee may authorize the treasurer to place in the reserve account for loss any amount the collection whereof seems impossible to it.”

9. The budget for the fiscal year beginning on the 1st of May, 1940, and ending on the 30th of April, 1941, ^{Delay for adoption of budget in 1940, etc.} drawn up by the administrative committee, may be adopted after the 1st of May, 1940, but prior to the 1st of June, 1940, and the administrative committee, before adopting the budget, may authorize the treasurer to use temporarily the moneys on hand from any source, to pay expenditures chargeable to revenue incurred and exigible on and after the 1st of May. If there is no money on hand or if the amount on hand is insufficient, the administrative committee may authorize a temporary loan from the banks; such loan shall be reimbursed forthwith after the adopting of the budget, by means of revenue collected or by means of a regular loan in anticipation of the collection of the revenue for the current fiscal year.

All expenditures made and authorized by the administrative committee in virtue of this section are ^{Expenditures legalized.} declared to have been legally made.

The new licenses and taxes imposed by the by-laws ^{Taxes, etc., imposed as from May 1st, 1940.} adopted at the same time as the new budget shall be deemed to have been imposed as from the 1st of May, 1940.

19 Geo. V,
c. 95, s. 40,
am.

10. Section 40 of the act 19 George V, chapter 95, as replaced by the act 1 George VI, chapter 102, section 8, is amended as follows:

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

Preparation
of electoral
lists.

“Every two years, beginning in 1940, between the fifteenth of July and the tenth of September at the latest, the assessors shall prepare for each ward, according to the books of the city, for the current fiscal year, two electoral lists drawn up not alphabetically but street by street, lot by lot, following the order of numbers in each street, according to the inscription in the said books where the dwellings are numbered, and, where they are not numbered, following the order of the cadastral numbers of each street, in so far as possible, according to the said books of the city, to wit:”;

b. By adding at the end of the said section 40 the following paragraph:

Public notice.

“Between the fifteenth of July and the first of September, the clerk of the city shall publish, at least once a week, a public notice inviting the electors to come, during office hours, to the office of the city assessors, in order to personally verify that their names are entered with correct addresses and qualifications, on the said electoral lists in preparation.”.

19 Geo. V,
c. 95, s. 40a,
added.

11. The act 19 George V, chapter 95, is amended by adding thereto, after section 40 thereof, the following:

Clerk's
name, etc.,
not inscribed
on list.

“**40a.** The clerk of the city and the assistant-clerk are deprived of the right to have their names inscribed on the list of electors.”.

19 Geo. V,
c. 95, s. 42,
replaced.

12. Section 42 of the act 19 George V, chapter 95, as replaced by the act 1 George VI, chapter 102, section 10, is again replaced by the following:

List certified
and deposited
with clerk.

“**42.** On or prior to the tenth day of September, the assessors shall certify each of such lists and hand them to the city clerk, in whose office they shall remain deposited until the sixteenth of the same month, from nine o'clock in the morning to ten o'clock in the evening.”.

19 Geo. V,
c. 95, s. 43,
replaced.

13. Section 43 of the act 19 George V, chapter 95, as replaced by the act 1 George VI, chapter 102, section 11, is again replaced by the following:

“**43.** Before the eleventh day of September, the said clerk shall give public notice of the deposit of such lists, informing the public by the notice that such lists shall, during the said period, be shown to any person making application therefor, and that every elector who may wish to apply for the insertion or the correction of a name in any of the said lists, or the striking of a name therefrom, shall do so, in writing and under oath, within the delay fixed by law for so doing.”

Notice of deposit of lists.

14. Section 48 of the act 19 George V, chapter 95, as replaced by the act 1 George VI, chapter 102, section 12, is again replaced by the following:

19 Geo. V, c. 95, s. 48, replaced.

“**48.** The board of revisors for revising the electoral lists shall commence to sit on the seventeenth of September, every two years, at the city hall, in the council room, at the hour specified in the public notice given by the city clerk. If the seventeenth be a non-juridical day, the first of such sittings shall be on the following juridical day.”

Sittings of board of revisors.

Idem.

15. Section 50 of the act 19 George V, chapter 95, as replaced by the act 1 George VI, chapter 102, section 13, is again replaced by the following:

19 Geo. V, c. 95, s. 50, replaced.

“**50.** Every application for the insertion or the correction of a name in such lists or the striking of a name therefrom shall be made by an elector, in writing and under oath, whether for himself or for a third person, and no application for such purpose shall be received at the city clerk’s office if it be not made within the legal delays, from nine o’clock in the morning until ten o’clock in the evening between the tenth and the sixteenth of September. The officers charged with the revision of the lists shall be authorized to receive the said oath.”

Application for correcting, etc., of name in lists.

16. Section 53 of the act 19 George V, chapter 95, as replaced by the act 1 George VI, chapter 102, section 16, is again replaced by the following:

19 Geo. V, c. 95, s. 53, replaced.

“**53.** At least four days before the seventeenth of September, the clerk shall give notice in a French and in an English newspaper, published in the city, of the day, hour and place at which the board shall proceed to the revision of such lists, and determining the order in which such revision shall be made.”

Notice of revision of lists.

19 Geo. V,
c. 95, s. 58,
replaced.

17. Section 58 of the act 19 George V, chapter 95, as replaced by the act 1 George VI, chapter 102, section 18, is again replaced by the following:

Conclusion
of revision.

“58. The revision of the said lists shall be concluded on or before the twentieth of September.”

19 Geo. V,
c. 95, s. 60,
replaced.

18. Section 60 of the act 19 George V, chapter 95, as replaced by act 1 George VI, chapter 102, section 19, is again replaced by the following:

Applications
not decided
before certain
date.

“60. All applications for inserting, correcting and striking names in and from such lists, which are not decided and determined on the twentieth of September, shall, from that date, be deemed never to have been made.”

19 Geo. V,
c. 95, s. 196,
replaced.

19. Section 196 of the act 19 George V, chapter 95, is replaced by the following:

Division of
work, etc.

“196. The Assessment Board shall determine in what manner the assessors shall divide the work, and, in general, any duty of the assessors which shall not have been provided for in this charter.”

19 Geo. V,
c. 95, s. 201,
replaced.

20. Section 201 of the act 19 George V, chapter 95, as replaced by the acts 25-26 George V, chapter 111, section 13, and 1 George VI, chapter 102, section 42, is again replaced by the following:

Making of
supplement-
ary valua-
tion roll.

“201. Between the first of February and the first of September of each year, the assessors shall make a supplementary valuation roll of immoveables for every immoveable or part of an immoveable which has not been valued at the time of the first roll made between the first of September and the fifteenth of January of each year. The assessors shall, in addition, complete such valuation rolls so made on the dates mentioned according to section 200 and this section by correcting such rolls and inserting therein the changes which have occurred through change of ownership, transfer by inheritance or otherwise, by inserting therein the appropriate real estate valuations.

Drawing up
of collection
roll.

The assessors shall further draw up a roll of all other personal taxes, business taxes and of all other taxes due the city under any law or any by-law, as well as the names of the persons subject thereto. Such roll shall be drawn up by wards.”

21. The act 19 George V, chapter 95, is amended 19 Geo. V, c. 95, s. 201a, added. by adding thereto, after section 201 thereof, the following:

"201a. In the case of an immoveable inserted on Immoveable destroyed by fire, etc. the real estate assessment roll, which has been totally destroyed by fire or *force majeure* between the first of May and the thirty-first of December, the person called upon to pay the tax on such immoveable shall be entitled to a reduction of such tax for the proportion of the year which remains to be covered, from the date of the destruction. Such request shall be made to the Assessment Board of the city, within two months following the date of destruction, and there shall be an appeal from the decision of the Assessment Board to the Recorder's Court in accordance with the provisions of sections 220 and 221. The judgment of the Recorder's Court shall be final and without appeal."

22. Section 208 of the act 19 George V, chapter 95, 19 Geo. V, c. 95, s. 208, replaced. is replaced by the following:

"208. In the valuation of lands under cultivation Valuation of land under cultivation. not subdivided into building lots, situated within the limits of the city of Quebec, the value of such lands shall be established according to their agricultural destination only, and shall not exceed one hundred dollars an arpent, so long as they are under cultivation and are not subdivided into building lots.

This article shall only apply to lands under cultivation Restriction. belonging to farmers by profession living on the revenue from their lands, as well as to religious communities cultivating their land for their own uses.

The lands under cultivation belonging to Lands of **Enfant Jésus Hospital** and forming part of its dependencies Enfant Jésus Hospital. shall be valued on such basis until subdivided into building lots.

In all cases where the valuation of lands and buildings Valuation of lands exceeding one hundred dollars an arpent. exceeded one hundred dollars an arpent at the time of the annexation of such lands to the city, such valuation shall not be raised to a sum higher than it was at the time of the said annexation, as long as such lands are used exclusively to obtain agricultural revenue. This provision shall apply to valuations already increased, which shall be restored to the original rate to which they were previously subject."

19 Geo. V,
c. 95, s. 216,
am.

23. Section 216 of the act 19 George V, chapter 95, as replaced by the acts 25-26 George V, chapter 111, section 14; 1 George VI, chapter 102, section 45, and 3 George VI, chapter 102, section 14, is amended by adding thereto the following paragraph:

Correction
of rolls.

“d. The city treasurer may correct any clerical errors on the above-mentioned rolls.”.

19 Geo. V,
c. 95, s. 230,
replaced.

24. Section 230 of the act 19 George V, chapter 95, is replaced by the following:

Recorder's
Court to
correct errors.

“**230.** The Recorder's Court may at any time, on petition made by the city treasurer and served upon the interested parties, correct any error as to the right of property, possession or occupation of any immovable property within the city, or as to the name, quality or domicile of any person subject to any assessment or tax and as to taxes or sums whatsoever which may be due or may become due to the city or already exist in the books of the said city.”.

19 Geo. V,
c. 95, s. 273,
replaced.

25. Section 273 of the act 19 George V, chapter 95, amended by the act 24 George V, chapter 87, section 5, and replaced by the acts 1 George VI, chapter 102, section 49, and 2 George VI, chapter 104, section 8, is again replaced by the following:

Charging of
interest on
sums due to
the city.

“**273.** Interest at the rate of five per cent per annum shall be payable on all sums exigible by the corporation for any taxes whatsoever not paid before the first day of November of each and every year, which interest shall be computed from the said first day of November until payment is fully made, and, on accounts for the cost of snow removal, the interest shall be computed from the 1st of September of each year. As regards other accounts, the interest shall be computed from thirty days from the sending of the account for the current year. Interest at six per cent per annum shall be charged on any license not paid within thirty days from the date of its exigibility.

Granting of
discount.

Every ratepayer who shall pay his tax account before the 15th of October shall be entitled to a discount not exceeding three per cent per annum, computed on the number of days between the date of payment and the 1st of November.

Accepting of
payments in
advance.

The city may accept from the ratepayers, between the 1st of January and 30th of April of each year, pay-

ments in advance on the taxes for the following year, and the ratepayers so paying shall be entitled to the discount contemplated in the preceding paragraph.

The money so collected shall not be employed for other purposes than the redemption of treasury notes. Use of such monies.

No remission or reduction of the interest on the amounts exigible by the city and unpaid may be made." No remission of interest, etc.

26. Section 282*d* of the act 19 George V, chapter 95, as enacted by the act 2 George VI, chapter 104, section 10, is replaced by the following: 19 Geo. V, c. 95, s. 282*d*, replaced.

"**282*d*.** The council may grant a commutation of municipal taxes, except the school tax and water rates, on any construction erected hereafter within the limits of the city, to be occupied as a residence for the same family. In order to benefit from such commutation the said construction must be detached or semi-detached and have an assessed value of at least three thousand dollars. Granting of commutation of taxes on new constructions.

Such commutation shall consist of seventy per cent of the assessed value for the first year, and ten per cent less for each year, after the first, and this for a period of seven years, so that, at the expiration of seven years, the commutation shall terminate and the owner shall be obliged to pay the entire amount of taxes imposed. Amount of such commutation.

Such power shall exist only for three years counting from the 12th of April, 1940, and shall be submitted to the approval of the Quebec Municipal Commission." Period restricted.

27. Section 336 of the act 19 George V, chapter 95, as amended by the acts 21 George V, chapter 122, section 8; 22 George V, chapter 104, section 5; 25-26 George V, chapter 111, section 19; 1 George VI, chapter 102, section 67; 2 George VI, chapter 104, section 12, and 3 George VI, chapter 102, section 22, is again amended: 19 Geo. V, c. 95, s. 336, am.

a. By replacing paragraph 142 by the following:

"142. To order that, throughout the whole or part of the year, barber shops and women's beauty parlors, within the limits of the city, shall be closed and remain closed, on the days and during the hours determined by by-law of the city and taking into consideration collective agreements if any." Closing of barber shops, etc.

b. By replacing paragraph 193, as enacted by the act 2 George VI, chapter 104, section 12, by the following:

Licensing
of certain
slot-
machines.

"193. To levy on every person, corporation or partnership, possessing or operating in any manner whatsoever any slot-machine authorized by Federal law, operated by means of a coin or a counter and used exclusively in the sale of any merchandise having a generally recognized merchantable value, a license not exceeding fifteen dollars for each slot-machine; for any other slot-machine or mechanical game or phonograph, authorized by the Federal law and operated by means of a coin or counter, a license not exceeding fifteen dollars for each slot-machine or mechanical game or musical instrument."

19 Geo. V,
c. 95, s. 383,
replaced.

28. Section 383 of the act 19 George V, chapter 95, as replaced by the acts 20 George V, chapter 110, section 17, and 1 George VI, chapter 102, section 69, is again replaced by the following:

Sale by
public
auction.

"**383.** The sale, by the city, of lots either vacant or built upon which it owns, shall be effected by public auction.

Private sale.

Nevertheless, the city may sell, by private sale, to the adjoining owners, pieces of land of which it has become owner, through expropriation or otherwise.

Idem.

The city, in addition, may sell by private sale, the immoveables and the houses thereon erected under the act relating to sanitary houses (9 George V, chapter 10), of which it has become owner."

19 Geo. V,
c. 95, s. 497a,
replaced.

29. Section 497a of the act 19 George V, chapter 95, as enacted by the act 1 George VI, chapter 102, section 74, is replaced by the following:

Taxation of
waterworks
conduits.

"**497a.** The conduits of the city waterworks which cross the territory of the municipalities adjacent to the city of Quebec are declared non-taxable property for municipal purposes except in municipalities in default. They are taxable property for school purposes but such taxes shall be based on the valuation in force in 1937."

19 Geo. V,
c. 95, s. 535,
replaced.

30. Section 535 of the act 19 George V, chapter 95, is replaced by the following:

“535. Notwithstanding any law to the contrary, no right of action shall exist against the city for damages resulting from bodily injury, caused by an accident, or for damages to moveable or immoveable property, unless, within thirty days from the date of such accident or damages, and, in the case of an accident or damages arising from a fall on the sidewalk or on the roadway, unless within fifteen days from such accident or damages, a written notice has been received by the city, containing the particulars of the damages sustained, indicating the name in full, occupation and address of the person who has suffered the same, giving the cause of such damages and specifying the date, the approximate hour and the place where the same occurred.

No right of action against the city without notice.

Particulars.

No action for damages or for compensation shall be instituted against the city before the expiration of thirty days from the date of the receipt of the above notice.

Delay to institute action.

The default of such notice, however, shall not deprive the victims of an accident of their right of action, if they prove that they were prevented from giving such notice by irresistible force, or for any other similar reason deemed valid by the judge or court.”

Right of action, in default of notice.

31. Section 546 of the act 19 George V, chapter 95, is replaced by the following:

19 Geo. V, c. 95, s. 546, replaced.

“546. In addition to the powers already conferred, the council is authorized to regulate vehicular traffic in the streets, public places and parks of the city, so as to allow vehicles to travel only in one direction on certain streets or parts of streets, to order upon what streets vehicles with heavy loads may pass, and from what streets, alleys and public places they shall be excluded, the whole subject to the laws of the Province respecting motor vehicles.

Regulation of vehicular traffic.

The by-law No. 363 adopted on the 30th of June, 1939, shall not be invalidated through the fact that it was not forwarded to the Provincial Revenue Office within the thirty days from its adoption.”

By-law No. 363, not invalidated.

32. Section 588 of the act 19 George V, chapter 95, is replaced by the following:

19 Geo. V, c. 95, s. 588, replaced.

“588. Articles 7, 8, 9, 17, 18, 19, 21, 22, 125, 126, 128, 129, 131, 132, 133, 134, 135, 135a, 136, 137, 138,

Provisions applicable.

139, 140, 141, 142, 143, 144, 147, 148, 151, 152, 215, 236, 519, 639 and 679 to 697, inclusive, of the Code of Civil Procedure, shall apply, *mutatis mutandis*, to the recorder of the city and to the Recorder's Court."

19 Geo. V,
c. 95, s. 589,
replaced.

33. Section 589 of the act 19 George V, chapter 95, is replaced by the following:

Jurisdiction
of court:

"**589.** The said court shall have original jurisdiction over, and shall hear and decide summarily:

City taxes;

Any action brought by the corporation for the recovery of any sum or sums of money due to the corporation, for any tax, assessment, impost or duty whatsoever, legally imposed by any by-law now in force in the city, or that may hereafter be passed by the council;

Taxes on
markets;

Any action for the recovery of any sum, tax, assessment, impost or duty now imposed, or to be hereafter imposed or levied in and upon the markets;

Water tax;

Any action for the recovery of any sum of money or revenue whatsoever, which may be due and payable to the corporation, for any supply of water, given or furnished by the city waterworks, in or to any house, buildings or dependencies, or given or furnished to or for the use of any person or persons in the city;

Costs of in-
troducing
water;

Any action for the recovery of the costs of introducing any pipe or pipes from the waterworks, into any house, building or dependency in the city, and at the instance of, or for the use and benefit of any person or persons in the city;

Altering, etc.
of pipes;

Any action for enlarging, maintaining and repairing, altering or removing any such pipe, in any such house, building or dependency;

Tax paid by
owner for
lessee;

Any action for the recovery of any sum or sums of money paid by the possessor or proprietor of any immoveable property within the city for water-rates or for any other tax, assessment, impost or duty whatsoever for and on account of his lessee, or agreed to be paid or satisfied by the said lessee according to the terms of his lease or otherwise;

Wages of
servants, etc.

Any action for the recovery of the wages of servants, apprentices, domestics or persons engaged by the day, or for damages arising from the hire of work, when the amount does not exceed twenty-five dollars.

In suits before the Recorder's Court, in matters Suits between masters and servants. between masters and servants, the defendant may be condemned to pay costs in addition to the fine.

The said suits, when appealable, shall not be subject Suits not subject to right of evocation. to the right of evocation provided for in section 16 of chapter 106, of the Revised Statutes of Quebec, 1925.

34. Notwithstanding any law to the contrary or Protestant Board of School Commissioners of City of Quebec. contracts actually in force, the Protestant Board of School Commissioners of the City of Quebec shall deposit, in the Provincial Treasurer's office, all its sinking-funds, as well in bonds as in cash. As for the sinking-funds of the loans made prior to 1918, the Provincial Treasurer shall pay the interest fixed by law only on a capital not exceeding one hundred thousand dollars.

35. The Protestant Board of School Commis- Idem. sioners of the City of Quebec is authorized to borrow, for a period not exceeding thirty years, a maximum sum of fifty thousand dollars and to issue bonds for the amount of the loan, at a rate not exceeding five per cent, for the following purposes:

a. Fifteen thousand dollars to pay the outstanding balance of a loan of thirty-five thousand dollars, matured on January 2nd, 1940;

b. Thirty-five thousand dollars for the building of a new school; the whole subject to the approval of the Quebec Municipal Commission.

36. Section 30 of the act 3 George VI, chapter 102, 3 Geo. VI, c. 102, s. 30, replaced. is replaced by the following:

“30. The council may, in order to help any pro- Fixed valuation for three years. prietor who wishes to reconstruct a dwelling-house, maintain, for a period not to exceed three years, the municipal valuation of such building at the value entered in the valuation roll at the time of the demolition or destruction of such building, provided that Proviso. the value of the immovable so reconstructed shall not exceed ten thousand dollars.”

37. Notwithstanding any law to the contrary, Recovery of costs of hospitalization. when a person afflicted with a contagious disease shall have been hospitalized and cared for in the Civic Hospital, the city may recover its costs from the

person himself or from such persons as are by law obliged to support him and, in every instance, from the municipality in which the person hospitalized had his domicile at the time of his hospitalization, provided that the said municipality has been notified within eight days of the hospitalization.

Proviso.

How domicile determined. For the purposes of this act, domicile shall be determined in accordance with the Quebec Public Charities' Act.

Coming into force.

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