



## CHAPTER 87

An Act to amend the charter of the city of Salaberry  
de Valleyfield

[Assented to, the 14th of June, 1940]

**WHEREAS** the city of Salaberry de Valleyfield has, Preamble.  
by its petition, represented that it is in the interest  
of the city, and necessary for the good administration  
of its affairs, that its charter, the act 22 George V,  
chapter 111, and the different acts amending it: 23  
George V, chapter 130; 24 George V, chapter 95; 1  
George VI, chapter 112, and 3 George VI, chapter 110,  
be amended:

Whereas it is expedient to grant the prayer contained  
in the said petition;

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

**1.** Section 16 of the act 22 George V, chapter 111, 22 Geo. V,  
c. 111, s. 16,  
replaced.  
is replaced by the following:

“**16.** The council may, by by-law and upon a vote Alteration of  
boundaries of  
wards.  
of two-thirds of its members, alter the boundaries and  
limits of the wards, or increase the number thereof to  
six; but an interval of at least four years must elapse Restriction.  
between each such change or alteration, unless it be  
on account of the annexation of new territory to the  
city.”

**2.** Section 18 of the act 22 George V, chapter 111, 22 Geo. V,  
c. 111, s. 18,  
replaced.  
is replaced by the following:

“**18.** Section 47 of the Cities and Towns’ Act is replaced, for the city, by the following:

Composition  
of council.

“**47.** The city council shall consist of the mayor, and one alderman for each ward.

Officers in  
office to re-  
main until  
next general  
election.

The present mayor and aldermen of the city of Salaberry de Valleyfield, or those who replace them, shall remain in office and occupy their respective posts until the next general election.”.

22 Geo. V,  
c. 111, s. 19,  
replaced.

**3.** The act 22 George V, chapter 111, is amended by replacing section 19 thereof by the following:

R.S., c. 102,  
ss. 48, 49,  
342, 343, 344,  
replaced for  
city.

“**19.** Sections 48, 49, 342, 343 and 344 of the Cities and Towns’ Act are replaced, for the city, by the following:

Election of  
mayor and  
aldermen.

“**48.** The mayor and aldermen shall be elected for two years. Nevertheless, the annual elections shall be held for half of the council, less the mayor, in odd numbered years, and for the other half of the council and the mayor, in even numbered years. This method of election shall take effect in 1943, and the aldermen who are to be replaced in that year shall be drawn by lot, by the council, during a meeting, in the month preceding the date of the election at which they are to be replaced.

Idem.

The mayor shall be elected by the majority of the municipal electors of the city, who have voted, and the aldermen by the majority of the municipal electors of each ward, who have voted.

Interpreta-  
tion: “general  
elections”.

The words “general elections”, wherever they are found in the charter of the city, the act 22 George V, chapter 111, shall mean, beginning with the year 1943, the annual elections and section 68 of the charter shall be repealed as from that year.”.

22 Geo. V.  
c. 111, s. 24,  
replaced.

**4.** The said act is amended by replacing section 24 thereof by the following:

General  
sessions, etc.

“**24.** The general or ordinary sessions of the council are held on the first Wednesday of each month. It shall not be necessary for the members of the council to receive notice of a general meeting. The meetings of the council are held in the city hall, in the city. The council may, by resolution, determine another day and another place for its meetings, and may also,

in the same manner, establish other sessions and fix the hours of the said regular, general or ordinary meetings and sessions.”.

**5.** The said act is amended, by adding thereto, after section 48 thereof, the following:

22 Geo. V,  
c. 111, s. 48a,  
added.

“**48a.** The council shall, from now to the 1st of January, 1941, assign to its treasurer, besides the powers and duties of treasurer, the powers and duties of a comptroller of finance, which shall be as follows:

Powers, etc.,  
of comptroller  
of finance to  
treasurer.

1. Countersign all cheques issued by the city, and such cheques shall not be valid unless they bear the signature of the comptroller of finance;

2. Supervise attentively the collection of taxes and other revenues of the municipality;

3. Act as executive officer of the municipality, charged with supervising and directing, under the direction of the mayor and of the council, all the affairs of the city, and, as such, he shall have control over all the departments, and the heads of departments shall report to him and consult him in all that concerns the work of their respective departments;

4. Prevent any expenditure of sums of money by the adoption of a by-law or a resolution of the council, except on the prior issuance by him of a certificate to the effect that there are funds at the disposal of the city for the services and for the purposes for which such expenditure is contemplated;

5. Exercise all the powers and duties of a manager as defined in section 109 of the Cities and Towns' Act.

The dismissal of such treasurer, to whom the council shall have assigned the powers of a comptroller of finance, can only be ordered by an affirmative vote of two-thirds of the aldermen.”.

**6.** The said act is amended by adding thereto, after section 118 thereof, the following:

22 Geo. V, c.  
111, ss. 118a,  
118b, 118c,  
added.

“**118a.** In addition to all the other taxes and licenses imposed and which may be imposed and levied under the provisions of its charter, the city of Salaberry de Valleyfield may, by by-law, levy a tax not exceeding three dollars per annum, on every person, firm, company or corporation using electricity for

Electricity  
and telephone  
taxes.

lighting, heating or power purposes, and another tax, not exceeding three dollars per annum, on any person, firm, company or corporation subscribing to a telephone.

Firms, etc.,  
may collect  
such taxes.

The persons, firms, companies or corporations, selling electricity or supplying the telephonic service, may collect such taxes from their customers and remit them to the municipal council in the manner and within the period prescribed by the by-laws imposing such taxes.

Firms, etc.,  
to furnish list  
of customers,  
etc.

The above persons, firms, companies or corporations shall each year supply the council with a list of their customers affected by the said taxes, and supply the council, each month, when requested, with the changes to be made in the said lists.

Judicial pro-  
ceedings.

Nevertheless, if judicial proceedings have to be taken to collect the said taxes, they shall be taken by the city, at its own cost.

Commission  
for collecting  
taxes.

In case the person, firm, company or corporation collects the tax, the city is authorized to grant to him or it a commission not exceeding ten per cent to make such collection, and it may authorize such person, firm, company or corporation to make such collection monthly.

City not  
bound to  
enter a party  
liable for tax  
on collection  
roll.

In the case of the preceding paragraph, the city shall not be bound to enter the party liable for such tax on its collection roll, and the tax shall become due and collectible as soon as such party becomes liable therefor by the use of the telephone or by taking a supply of electricity.

Additional  
tax.

“**118b.** The council may also, in addition to the above taxes, impose and levy, by by-law, the following special tax, to wit:

Bicycles.

A special tax not exceeding two dollars per annum, per bicycle, on every owner or possessor of one or more bicycles.

Interpreta-  
tion.

“**118c.** 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.

2. The city may impose by by-law and levy, from Sales tax. 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 Territory affected. any article of trade whatsoever, sold in the limits of the city.

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, 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, electricity and telephone accounts, 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.

**Exemptions by council.** 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.

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 Salaberry de Valleyfield 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 Salaberry de Valleyfield 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 the city of Salaberry de Valleyfield or 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 Salaberry de Valleyfield.

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 Salaberry de Valleyfield 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 Salaberry de Valleyfield, as if the sale had been made in the limits mentioned in this act.

Arrangement 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 Salaberry de Valleyfield for the amount of the tax collected. The claim of the city of Salaberry de Valleyfield 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 Salaberry de Valleyfield 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 seller 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.

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 Beauharnois, before the city treasurer or his assistant, or before the city clerk of the city of Salaberry de Valleyfield 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 Saleberry de Valleyfield 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 Salaberry de Valleyfield. 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 Salaberry de Valleyfield 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 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. Idem.

Every person who, being the agent of the city of Salaberry de Valleyfield for the purposes of this act, advertises or lets it be known to the public in any Idem.

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.

Offence and  
penalty.

Every person who, being the agent of the city of Salaberry de Valleyfield 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 Salaberry de Valleyfield for the purposes of this act, refuses or neglects to remit to the city of Salaberry de Valleyfield 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 Salaberry de Valleyfield 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.

Subsequent  
offence.

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. Delay for payment of fine.

16. The Recorder's Court of the city of Salaberry de Valleyfield has jurisdiction to hear and adjudicate upon any action taken by the city of Salaberry de Valleyfield, 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 seller 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. Jurisdiction of Recorder's Court.

The city of Salaberry de Valleyfield may also bring any such action before the Magistrate's Court of the district of Beauharnois or before the Superior Court of the district of Beauharnois, 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. Bringing of action before certain other courts.

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. Optional procedure to recover tax.

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. Responsibility for employees, etc.

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, Prescription.

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.

Privileged claims against purchaser.

20. 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.

21. Notwithstanding the provisions contained in this section, the council may, by by-law, exempt, from the sales tax, sales amounting to twenty-five cents or less."

Making and homologating valuation roll in advance.

7. The council may, during the year nineteen hundred and forty, notwithstanding the making of a first valuation roll, prepare and duly homologate a second roll, before the thirty-first of December of the same year, and, in future, it shall be lawful for the council to have the valuation of the taxable property of the city established, according to the formalities prescribed by its charter and the Cities and Towns' Act, and to homologate its valuation roll during the course of the year preceding the fixing of the said valuation and the coming into force of the said roll, so as to be able to impose the tax at the beginning of each fiscal year, that is to say that the valuation roll of the city may be made and homologated one year in advance.

Members of council authorized to rent municipal equipment, etc.

8. Notwithstanding any general law or special act to the contrary, any member of the council may rent from the city an office in the City Hall for the purpose of issuing automobile licenses; utilize the city's drain cleaning equipment; have waterworks pipe connections made on his property; purchase crushed stone and any asphalt mixture from the city,—the whole upon the same terms and conditions as those fixed for any other ratepayer of the city.

By-law to be submitted to elector-proprietors.

9. The council shall, during the month following the coming into force of this act, submit for the approval of the elector-proprietors of the city a by-law

to authorize the borrowing of a sum not to exceed forty thousand dollars to pay the cost of the work already done and for the completion of the building the erection whereof has been begun on lot number 152-6 of the cadastre for the city.

If, however, such by-law does not receive the approval, in number and in value, of the majority of the elector-proprietors who voted, the city council is authorized to adopt a by-law ordering an issue of bonds to the extent of a sum not exceeding twenty thousand dollars, the proceeds whereof shall be used to pay the cost of the work already done as well as of whatever may be necessary to finish the said work so as to allow the city to utilize such building.

Such by-law shall be submitted for the approval of the Quebec Municipal Commission and for that of the Minister of Municipal Affairs, Trade and Commerce, but shall not require the approval of the elector-proprietors.

The building constructed under the authority of either by-law shall be used exclusively for municipal purposes.

**10.** The city of Salaberry de Valleyfield is authorized to continue to use its ground bearing number 152-6 of its cadastre, without being obliged to open Champlain street.

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

