



CHAPTER 99

An Act to extend the delay for the consolidation of arrears
of municipal and school taxes

[Assented to, the 16th of March, 1939]

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

1. Section 3 of the act 1 George VI, chapter 57, as re-^{1 Geo. VI, c.}
placed by the act 2 George VI, chapter 91, section 1, is ^{57, s. 3, am.}
amended by replacing the first two lines thereof by the
following:

“3. Every ratepayer may consolidate his arrears of ^{Consolidation}
taxes prior to the 1st of December, 1939,” ^{date.}

2. Section 5 of the said act, as replaced by the act 2^{1 Geo. VI, c.}
George VI, chapter 91, section 1, is amended by inserting ^{57, s. 5, am.}
therein, after the first paragraph thereof, the following
paragraph:

“Whenever the arrears of taxes are consolidated after the ^{Due date of}
1st of September, 1938, the first annual instalment shall ^{instalments.}
become exigible on the 1st of April, 1940, and the following
instalments at the same date each subsequent year.”

3. This act shall apply in all instances to city or town ^{Application}
municipalities, both from a municipal and a school stand- ^{of act.}
point; as regards rural municipalities, that is, villages and
parishes in school and municipal matters, the applica-
tion of this act shall be subject to the consent of the
municipal councils or of the school boards concerned, which
shall proceed by mere resolution adopted by the majority
vote of each of the said corporations respectively.

Notice deemed sufficient.

4. In any municipality, in which the school taxes payable to one or more school corporations are collected by the municipal corporation, any notice of consolidation of arrears of school taxes shall be sufficient if it is served on such municipal corporation. If any such notice is not expressly limited to municipal taxes or to school taxes, it shall be deemed to apply to both municipal and school taxes. The provisions of this section shall apply also to notices heretofore given under the act 2 George VI, chapter 91.

1 Geo. VI, c. 57, s. 21a, added.

5. The said act is amended by adding thereto, after section 21 thereof, as replaced by the act 2 George VI, chapter 91, section 9, the following:

Restriction.

“21a. This act shall not apply in cases of arrears of taxes due to a municipal corporation or to a school corporation declared to be in default under the provisions of section 5 of the Quebec Municipal Commission Act (Revised Statutes, 1925, chapter 111A), except as to the consolidation of arrears of taxes effected before the first of September, 1938”.

Coming into force.

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