



CHAPTER 102

An Act to amend the charter of the city of Quebec

[Assented to, the 28th of April, 1939]

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 19 George V, chapter 95; as amend-
ed 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, and 2 George VI, chapter 104,
be again 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. The city of Quebec is authorized by this act to Loan author-
ized for:
borrow a sum of not more than four hundred and sixty-
seven thousand nine hundred and ninety-one dollars and
forty-seven cents to pay the cost of the following:

a. One hundred and fifty thousand dollars, whereof one Permanent
paving;
hundred thousand dollars for permanent paving and fifty
thousand dollars for replacing of permanent paving;

b. Forty-two thousand nine hundred and ninety-one Consolida-
tion of ex-
penditure of bond
issue;
dollars and forty-seven cents to consolidate the expense
of financing the bond issue of the month of July, 1938;

c. Thirty-five thousand dollars for the installing of a Installing of
pipe in St.
Charles
River;
pipe in the bed of the St. Charles river, instead of the
construction of the bridge already authorized by section
1 of the act 20 George V, chapter 110; which authorization
is accordingly cancelled;

Installation
of modern
strainers;

d. Forty thousand dollars for the purchase and installation of new modern strainers at the water intake, and for improvements at the water intake at Chateau d'Eau;

Alterations to
City Hall.

e. Two hundred thousand dollars for the work of repairing and altering the City Hall.

Approval
required.

All such loans shall be subject to the prior approval of the Quebec Municipal Commission.

Issuing of
bonds author-
ized.

2. For the purposes authorized above, the city may, by resolution of its council, issue bonds, bearing interest not exceeding five per cent per annum, payable half-yearly, repayable by series or within a period of time, 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 inserted once a week during two months in a French newspaper and in an English newspaper published in Quebec, and a notice of two months by registered letter to the registered bondholders to their last address known at the City Hall.

Interpreta-
tion:

3. In this section and in any by-law established under its authority, unless the context otherwise requires:

"Individual".

The word "individual" includes the heirs, testamentary executors, administrators and curators, trustees in bankruptcy, liquidators, sequestrators or other legal representatives of individuals having their ordinary residence, domicile or place of business in the city of Quebec.

"Personal
corporation".

"Personal corporation" means a corporation or a joint-stock company (no matter when or where founded), directly or indirectly controlled by a person who has his ordinary residence, domicile or place of business in the city of Quebec, or by such person and his wife or any member of his family, or by a combination of the aforementioned, or by any other person or corporation on his or their behalf, either by holding the majority of the shares of such corporation or in any other manner and whereof one-fourth or more of the gross revenue is derived from one or more of the following sources, namely:

I. From the ownership of, or the trading or dealing in bonds, stocks or shares, debentures, mortgages, hypothecs, bills of exchange, notes or other similar property;

II. From money lending with or without security, or by way of rents, annuities, dues, interest or dividend; or

III. Arising from or in virtue of any right, title or interest in any inheritance or trust.

There is hereby imposed and there shall be levied and collected each year in addition to any other tax, from and after the 1st of May, 1940, upon any individual having his ordinary residence, domicile or place of business in the city of Quebec, a tax not exceeding twenty per cent of the amount of the levy payable by such individual, in virtue of the Revised Statutes of Canada, 1927, chapter 97, and its amendments, for the preceding year ending on or before the 31st of December.

Income tax authorized.

The proceeds from this tax shall form part of the revenue for the preceding fiscal year.

Tax to form part of annual revenue.

The city may borrow temporarily in anticipation of the collection of the said tax.

Borrowing powers.

The revenue of a personal corporation is considered to form part of the revenue of its shareholders.

Revenue of personal corporation.

The rate of such tax shall be fixed and determined by by-law which the city is authorized to adopt for such purpose.

Rate of tax.

On or before the 15th of May each year, including the current year, every such individual, without any notice or demand, shall deliver to the treasurer of the city a declaration under oath, in the form prescribed by the city, stating the amount of the tax for which he has declared himself liable in his last return to the Federal Government.

Declaration to be made to treasurer.

Such individual must, at the same time, remit to the treasurer the amount of the tax imposed under this section, payable in accordance with the said return. However, such individual may remit only one-fourth of the amount of such tax, by making a written declaration that he intends to pay in four instalments, the three other instalments being payable on the 1st of July, the 1st of September and the 1st of November following, with interest at the rate of six per cent per annum, to be computed from the last day prescribed for the production of the declaration.

Payment of amount due.

Any sum unpaid at maturity shall bear an additional interest of four per cent per annum.

Interest on arrears.

Upon receipt of the notice of assessment transmitted by the Minister of Finance, under the said act, the taxpayer must show the same and furnish a copy thereof to the treasurer who shall grant him a certificate to the effect that the examination of such notice has been made and, at the same time, the taxpayer must pay any additional amount for which he may be indebted to the city as a result of the said assessment, with interest at the rate of six per cent per annum, from the date fixed for the production of the sworn declaration.

Copy of notice of assessment to be furnished to treasurer.

- Declaration in case notice of assessment is not received.** If, within the six months following the above declaration, the taxpayer has not yet received the notice of assessment, he must deliver, to the treasurer of the city, a sworn declaration to that effect, and renew his declaration every six months, as long, as he shall not have shown the said notice of assessment and produced a copy thereof.
- Excess returned in certain case.** If the notice of assessment shows that the taxpayer has paid to the city more than he owed, the city must return the excess to him.
- Procedure.** Every declaration or affidavit which the taxpayer has to deliver must be made on the forms supplied by the treasurer, which forms must have previously been approved by the executive committee.
- Oath.** Every taxpayer required to furnish to the treasurer a sworn declaration or affidavit may take his oath before a notary public or a commissioner of the Superior Court for the district of Quebec, or before the Clerk of the Recorder's Court, who are hereby authorized to receive such oath.
- Reimbursement in certain case.** When on an appeal or otherwise the assessment by the Minister is altered, the taxpayer shall be entitled to be reimbursed by the city of Quebec the amount which he may have overpaid.
- Power to regulate by by-law.** The city of Quebec may at any time adopt the by-laws and other measures not inconsistent with this section which it may deem necessary or useful to assure the collection of the tax imposed, and impose, for any infringement of such by-laws, a fine not exceeding forty dollars, but cannot exact other information than that furnished by the said individual, by his return or by that of the Minister of Finance of the Dominion.
- Notice not necessary.** Any such by-law may be adopted by the council without it being necessary to give previous notice thereof.
- Publication.** Every such by-law must be published immediately after its adoption, during two consecutive days, in one daily newspaper published in French and in one daily newspaper published in English, in the city of Quebec, and from and after the last publication, every such-by-law shall have its full effect and shall be binding throughout the municipality.
- Penalty for default to deliver declaration.** Everyone who fails to deliver to the treasurer any declaration required by this section, within the prescribed delay, shall be liable to a fine of five per cent of the tax he is to pay, provided the total amount of such fine do not exceed \$500.00.

The city, without prejudice to its right to claim such Right to sue. fine if a taxpayer does not make his declaration within thirty days from the date fixed, may sue such taxpayer before the Recorder's Court of the City of Quebec to have the amount of the tax owed by him established and to have him condemned to pay the amount of tax so established.

Every taxpayer who fails to show or to produce to the Fine for not producing notice of taxation. treasurer his notice of taxation which he received from the Minister shall be liable to a fine not exceeding ten dollars for each day of delay.

Any tax imposed in virtue of this section is a municipal Privileged tax. tax due to the city of Quebec. Such tax claimed is privileged with the same rank as any other personal tax imposed by the city of Quebec on all the moveable property of the taxpayer, except that declared unseizable by law.

The Recorder's Court of the City of Quebec has Jurisdiction of Recorder's Court. 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 and of the fines imposed in virtue of this section or by any by-law adopted by the city of Quebec.

In any action brought by the city of Quebec for the Certificate of treasurer shall be proof. recovery of the said tax, the certificate of the treasurer that the amount claimed is due shall be proof that the amount is due, saving proof to the contrary by the defendant.

The proceedings before the Recorder's Court shall be Proceedings in private. in private, upon a request made to the court by any party to the case.

Every report, return or other information furnished Secrecy. to the treasurer by any taxpayer or by any other person in connection with this section shall be kept absolutely secret.

No person in the service of the city of Quebec shall Idem. communicate or allow to be communicated to any person having no legal right thereto any information whatsoever obtained in virtue of the provisions of this section, nor allow such person to inspect the written declarations furnished in virtue of the provisions of this section or to have access to any of such declarations.

Any person infringing the provisions of the foregoing Penalty for infraction. paragraph shall be liable to a fine not exceeding two hundred dollars.

Such tax shall apply only to persons resident and domiciled in the city of Quebec. Application of tax.

Additional
tax on amuse-
ments.

4. Every person attending or taking part in any amusement in a place of amusement, as defined in chapter 125 of the Revised Statutes of the Province of Quebec, 1925, and its amendments, shall pay an additional duty equal to ten per cent of the price of admission.

Fractions.

Each fraction is to be counted as a whole.

Powers of the
city.

For the application of this section, the city shall have all the powers defined in the said chapter 125 of the Revised Statutes of the Province of Quebec, 1925.

Delay for
adoption of
budget, etc.

5. The budget for the fiscal year beginning on the 1st of May, 1939, and ending on the 30th of April, 1940, drawn up by the administrative committee, may only be adopted after the 1st of May, 1939, but prior to the 15th of May, 1939, and the administrative committee, before adopting the budget, may authorize the treasurer to use temporarily the moneys on hand from any source, to pay expenditure imputable 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.

Expenditures
legalized.

All expenditure made and authorized by the administrative committee in virtue of this section is declared to have been legally made.

Taxes, etc.,
imposed as
from May
1st, 1939.

The new licenses and taxes imposed by the by-laws adopted at the same time as the new budget shall be deemed to have been imposed as from the 1st of May, 1939.

Consolidation
of certain
costs.

6. The city is authorized to consolidate the financing costs on its bond issues, subject to the approval of the Quebec Municipal Commission.

Deposit of
certain
sinking-funds.

7. Notwithstanding any law to the contrary or contracts now in force, the Roman Catholic Board of School Commissioners of the city of Quebec shall deposit in the office of the Provincial Treasurer all its sinking-funds whether in bonds or in money. As regards the sinking-funds for loans contracted prior to 1918, the Provincial Treasurer shall pay legal interest only on a principal not exceeding one hundred thousand dollars.

8. The city is authorized to consolidate the budget-Consolidation of bud-
 ary deficit of the fiscal year 1939-1940, if need be, subject getary deficit.
 to the prior approval of the Quebec Municipal Commis-
 sion.

9. For the purpose of preserving Quebec's character Prevention of
 of an historic city, the council may pass by-laws to prevent demolition of
 the demolition of old houses having an architectural or certain
 historic interest, to control the repair or reconstruction old houses,
 thereof and to prevent any construction of a nature to authorized.
 injure such aspect, the whole without prejudice to the
 rights of the proprietors and of all other persons concerned.

10. Section 1 of the act 19 George V, chapter 95, is 19 Geo. V, c.
 amended by adding thereto, after sub-paragraph 1 thereof, 95, s. 1, am.
 the following sub-paragraph:

"11. The words "real estate" or "lands" or "immove- "Real estate",
 ables" shall mean any lots or parts of lots in the city of etc.
 Quebec possessed or occupied by a single person or by
 several persons jointly, and shall include the buildings and
 improvements thereon."

11. Section 30 of the act 19 George V, chapter 95, is 19 Geo. V, c.
 amended by adding thereto the following paragraph: 95, s. 30, am.

"However, the mayor or any alderman who leases an Restriction.
 immoveable or a lodging in any property belonging to him
 to persons unemployed, and for the rental whereof he re-
 ceives shelter certificates payable by the city, shall not
 thereby forfeit his office."

12. Section 38 of the act 19 George V, chapter 95, as 19 Geo. V, c.
 replaced by the act 1 George VI, chapter 102, section 7, 95, s. 38, re-
 is again replaced by the following: placed.

"**38.** Joint-stock companies or corporations may, Voting by
 whether or not they have paid their taxes or other dues, companies,
 be entered on the list of municipal electors and vote at the etc.
 elections of aldermen for seats numbers 1, 2 and 3, and at
 the election of mayor, according as they are owners or
 lessees, through a representative authorized to that effect
 by a resolution of the board of directors and a copy whereof
 shall be filed in the office of the city assessors on or before
 the fifteenth of July of every second year, beginning in
 1940, and they may exercise this right in any ward where
 assessments or taxes are imposed upon them; provided such
 representative be, at the time of voting, a British subject,

- of the full age of twenty-one years and a member, director, attorney or employee of the said company or corporation.
- Qualification of representative.** To exercise such right it is essential that the above representative be himself an elector qualified to vote at the municipal election in question.
- Entries on list.** The assessors shall enter on the list of electors the names and addresses of the said companies or corporations, and the names, addresses and occupation of their representatives, after the above formalities have been duly complied with.
- Publication, etc.** According to the information and addresses received from the assessors for each ward, the city clerk shall cause to be published in a French newspaper and in an English newspaper of the said city a public notice to that effect, and, in addition, shall cause to be transmitted, to each such company or corporation affected by this section, to their last address known at the city hall, a copy of such notice, on or before the fifteenth of June of every second year, beginning in 1940.
- Failure not to invalidate.** Failure to receive such notice shall not be deemed, however, an informality of a nature to invalidate an election".
- 19 Geo. V, c. 95, s. 162a, added. **13.** The act 19 George V, chapter 95, is amended by adding thereto, after section 162 thereof, the following section:
- Administration of pension fund by insurance company.** "**162a.** The council, after agreement with the members of the pension fund for the permanent employees of the city, and upon the recommendation of the Superintendent of Insurance, may entrust to a life insurance company, or to any company or institution issuing life-rents, the administration of the pension fund of the said employees, provided that the city's obligation be in no way increased."
- 19 Geo. V, c. 95, s. 216, replaced. **14.** Section 216 of the act 19 George V, chapter 95, as replaced by the acts 25-26 George V, chapter 111, section 14, and 1 George VI, chapter 102, section 45, is again replaced by the following:
- Notice of deposit of assessment roll.** "**216. a.** As soon as the assessors shall have completed the valuation roll of immoveables, and the valuation roll of personal and business or other taxes, the city treasurer shall publish a notice that such rolls have been completed, every juridical day during three consecutive weeks, in a French and in an English newspaper of the city. At the expiration of such period each assessor shall transmit to the city treasurer the roll for the ward of which he

has charge, duly certified under oath, and thereupon such rolls, except in the case of an appeal, shall become obligatory with respect to any person named or assessed therein for the sums stated in the said rolls respectively, and shall remain in force until a new roll or rolls have been completed and put into force, in accordance with the provisions of this charter.

All persons considering themselves aggrieved by any entry, in the said rolls, shall file a complaint before the board of assessors of the city, in writing, and sworn to before a justice of the peace, or the clerk of the Recorder's Court of the city, or before a commissioner of the Superior Court. Such complaint shall be filed during the aforesaid period with the board of assessors, and the clerk of the said board shall give, in the same newspapers and to the persons concerned at their last known address, notice of the days and hours when they will hear the complaints.

b. In the case of a complaint being made and when, at the time of the putting into force of such rolls, such complaint has not yet been finally decided, the city treasurer shall establish the amount payable by the interested persons on the uncontested portion of the valuation or of the tax, and shall make entry thereof over his signature, opposite the name of the complainant.

Every complaint made against the said rolls shall be decided by the board of assessors within the two months following the filing of each complaint. At the expiration of such delay the city treasurer shall transmit the complaints which have not been settled to the Recorder's Court.

c. The real estate tax roll, as soon as completed, shall be duly certified under oath by the head of the board of assessors and deposited in the office of the city treasurer."

15. Section 260 of the act 19 George V, chapter 95, is replaced by the following:

"**260.** The municipal and school taxes imposed upon any lot of land may be claimed as well from the tenant, occupant or other person possessing such lot as from the proprietor, and from any person subsequently acquiring such lot, even when the tenant, occupant, possessor or acquirer is not entered on the valuation roll."

16. Section 19 of the act 2 George VI, chapter 104, is repealed and the following section is added after section 266 of the act 19 George V, chapter 95:

19 Geo. V, c. 95, s. 260, replaced.
 Claiming of taxes.
 2 Geo. VI, c. 104, s. 19, repealed;
 19 Geo. V, c. 95, s. 266a, added.

Tax payable
in certain
case.

“266a. Notwithstanding any law to the contrary, fifty per cent of the business tax imposed in the city shall be exigible in the month of May of every year, or in the month following the opening of any establishment contemplated in sections 232 and 234 of the city charter, under penalty of a fine equal to the amount so exigible.

Penalty.

At any period of the fiscal year, the city may institute a penal action for failure to pay the business tax as above prescribed, and the said fine or penalty shall be credited in the place and stead of the business tax which has been imposed.”

19 Geo. V, c.
95, s. 269, re-
placed.

17. Section 269 of the act 19 George V, chapter 95, is replaced by the following:

Person occu-
pying prop-
erty exempt
from taxes.

“269. If any person, other than the proprietor, occupy a property exempt from assessments or taxes, such person shall be obliged to pay an amount of assessments and taxes equal to the half of that which the corporation could impose upon the said property, if the same were leviable, and it shall also have the right to collect from the said person water-rates to which like immoveable property in the city is liable.”

19 Geo. V, c.
95, ss. 282e-
282j, added.

18. The act 19 George V, chapter 95, is amended by adding thereto, after section 282*d* thereof, as enacted by the act 2 George VI, chapter 104, section 10, the following sections:

Increase of
valuation of
property of
Anglo-Pulp,
authorized.

“282e. The city is authorized to increase the present valuation of the immoveable property of the Anglo Canadian Pulp and Paper Mills Ltd., by five hundred thousand dollars, and to fix annually in consequence, by resolution of its council, such valuation at two million dollars for a period of three years to be computed from the 1st of May, 1939. Such fixed valuation shall not include the properties of the company used as dwellings.

Id., as to
school taxes.

The Roman Catholic Board of School Commissioners of the city of Quebec and the Protestant Board of School Commissioners of the city of Quebec may, by resolution, for the purpose of school taxation, grant the same commutation of taxes as above to the Anglo Canadian Pulp and Paper Mills Ltd.

Increase of
valuation of
property of
Morton En-
gineering Co.,
authorized.

“282f. The city is authorized to increase the present valuation of the immoveable property of the Morton Engineering & Dry Dock Company, Limited, by thirty-three thousand dollars, and to fix in consequence the

valuation of the immoveables of the said company at the sum of one hundred thousand dollars and upon such valuation the municipal taxes of the said company shall be based for a period of three years to be computed from the 1st of May, 1938.

The Roman Catholic Board of School Commissioners of the city of Quebec and the Protestant Board of School Commissioners of the city of Quebec may, by resolution, for the purpose of school taxation, grant the same commutation of taxes as above to the Morton Engineering & Dry Dock Company, Limited.

“282g. The city is authorized to increase the present valuation of the immoveable property of the Compagnie F. X. Drolet by twenty-five thousand dollars, and to fix in consequence the valuation of the immoveables of the said company at the sum of one hundred thousand dollars and upon such valuation the municipal taxes of the said company shall be based for a period of three years to be computed from the 1st of May, 1939.

The Roman Catholic Board of School Commissioners of the city of Quebec and the Protestant Board of School Commissioners of the city of Quebec may, by resolution, for the purpose of school taxation, grant the same commutation of taxes as above to the Compagnie F. X. Drolet.

“282h. The city is authorized to grant annually, by resolution of its council, for a period of five years to be computed from the fiscal year 1938-39, a commutation of seventy-five per cent (75%) of the taxes, except the school taxes and water taxes, to the *Cercle Universitaire Laval*, on its immoveable situated at number 29 Couillard street.

“282i. The city is authorized to grant annually, for a period of three years to be computed from the 1st of May, 1940, an exemption from the real estate taxes, except the taxes for water, snow removal and schools, to the Quebec Board of Trade, upon its property situated at number 39 St. Paul Street.”

282j. The city of Quebec is authorized to grant annually, by resolution of its council, a total or partial exemption of taxes to a private company which shall operate the grain elevators in the port of Quebec.

19. Section 287 of the act 19 George V, chapter 95, as amended by the act 25-26 George V, chapter 111, section 18, and as replaced by the act 1 George VI, chapter 102, section 56, is amended:

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

By-law for certain special tax.

"In a case where, during the fiscal year, an appropriation is exceeded or an unforeseen debt must be paid, such payment cannot be effected unless it is authorized by a by-law of the council, which at the same time levies a special tax to meet it. Such tax must be added to the nearest assessment roll, and collected at the same time.";

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

Special tax for deficit.

"If at the end of a fiscal year, there be a deficit in the year's operations, the council must, in preparing the budget for the fiscal year following the date of the establishing of the said deficit, meet such deficit by including in the taxes for the last mentioned fiscal year a sufficient amount or otherwise provide for the payment of such deficit".

19 Geo. V, c. 95, s. 300a, added.

20. The act 19 George V, chapter 95, is amended by adding thereto, after section 300 thereof, the following section:

Lithographed signature of mayor.

"**300a.** The signature of the mayor may, upon authorization to that effect given by the council, be lithographed on the bonds or certificates which the city may issue."

19 Geo. V, c. 95, s. 303, am.

21. Section 303 of the act 19 George V, chapter 95, as replaced by the act 1 George VI, chapter 102, section 60, is amended by adding thereto the following paragraph:

"Tourist Traffic Bureau".

"The city is authorized to organize a "Tourist Traffic and Industry Bureau" and to vote an annual grant to it not exceeding thirty thousand dollars."

19 Geo. V, c. 95, s.336, am.

22. 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, and 2 George VI, chapter 104, section 12, is again amended:

a. By adding thereto, after paragraph 43 thereof, the following paragraph:

"Hospital zones".

"43a. To enact by by-law the establishment of zones called "hospital zones" and to prohibit in such zones the construction of certain buildings, particularly garages, dye works, factories and other establishments which the Town Planning Commission may deem dangerous to the said hospitals;"

b. By adding thereto, after the second paragraph of paragraph 154 thereof, the following paragraph:

"If the removal of snow is wholly municipalized in the city, the council may apportion the cost of the said snow removal upon the valuation of the lands only." Cost of snow removal.

23. Section 392 of the act 19 George V, chapter 95, as replaced by the act 2 George VI, chapter 104, section 13, is amended by replacing the first paragraph thereof by the following: 19 Geo. V, c. 95, s. 392, replaced.

"**392.** Except in cases of a loan by-law already approved by the Minister of Municipal Affairs, Trade and Commerce, a copy of any by-law adopted in virtue of this act or of the charter shall be transmitted without delay to the Lieutenant-Governor in Council, who may reject it." Transmission of copy of by-laws adopted.

24. Section 402a of the act 19 George V, chapter 95, as enacted by the act 2 George VI, chapter 104, section 15, is replaced by the following: 19 Geo. V, c. 95, s. 402a, replaced.

"**402a.** The chief and deputy-chief of the city police shall be *ex officio* justices of peace for the purpose of receiving complaints only, and with jurisdiction exclusively limited to inquiries respecting the members of the police force." Ex officio justices of the peace.

The inspector in charge of the Traffic Bureau shall be *ex officio* justice of the peace for the purpose of administering oaths only." Idem.

25. The act 19 George V, chapter 95, is amended by adding thereto, after section 510 thereof, the following section: 19 Geo. V, c. 95, s. 510a, added.

"**510a.** The city is authorized to enter into a contract with the municipal corporation of Ste-Foy, to supply it with water for a period of ten years, and it is authorized to settle amicably the litigation now pending between it, the said corporation of Ste-Foy, and Laval Hospital, respecting an account for water service owed to the city of Quebec, the whole subject to the prior approval of the Quebec Municipal Commission." Contract authorized.

26. Section 18 of the act 2 George VI, chapter 104, is replaced by the following: 2 Geo. VI, c. 104, s. 18, replaced.

"**18.** Whenever in a case of insolvency or a sale by the sheriff, the city is unable to recover the amount of its Reserve account for loss.

claim for taxes or other dues in full, the treasurer is authorized to place in the reserve account for loss in collection any amount which the council may deem lost to the city and uncollectable.

Reserve account for loss.

In every other case whenever it is impossible, for any 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."

R.S., c. 107A, s. 2, am. for the city.

27. Section 2 of the Municipal Officer Dismissal Act (Revised Statutes of Quebec, 1925, chapter 107A, as enacted by the act 22 George V, chapter 53, section 1), as amended by the act 1 George VI, chapter 61, section 1, is amended, for the city, by replacing paragraph 3 thereof by the following paragraph:

"Municipal officer".

"3. The words "municipal officer" mean the treasurer, the auditor or *vérificateur*, the director of police of the city, or the person performing similar duties in the city."

R.S., c. 107A, s. 3, repl. for the city.

28. Section 3 of the said Municipal Officer Dismissal Act is replaced, for the city, by the following:

Dismissal of municipal officer.

"3. No dismissal of a municipal officer may be ordered by the council of a municipality nor can his salary be reduced except in conformity with the provisions of this act."

Pension to Mtre. E. Thériault.

29. Starting from the 1st of May, 1939, Mtre. Elisée Thériault, K.C., shall receive from the city of Quebec a life-rent of two thousand dollars per annum, one thousand three hundred and forty-seven dollars and fifty cents whereof payable out of the permanent employees of the city Pension Fund and six hundred and fifty-two dollars and fifty cents payable out of the annual budget of the city. The by-laws Nos. 247 and 268 of the city of Quebec shall apply, *mutatis mutandis*, to the said pension.

Fixed valuation for three years.

30. The council may, in order to help any proprietor who wishes to reconstruct a building, 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.

19 Geo. V, c. 95, s. 452, am.

31. Section 452 of the act 19 George V, chapter 95, is amended by replacing the first paragraph thereof, by the following:

452. When the proprietors of immoveable property bounded by any lane desire a sewer, sidewalk, pavement or stone curbing in such lane, or when the property-owners in any locality desire the opening, widening, extension, or diversion of any lane, application shall be made to the city engineer for a form of petition to the council to that effect. When such petition is signed by two-thirds in number of the property-owners representing more than one-half the value of the property to be benefitted by the work or improvement, the council may proceed therewith and assess the cost against the properties benefitted.

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

Application to have sewer etc., by petition.
Coming into force.

