



CHAPTER 103

An Act to amend the charter of the city of Montreal

[Assented to, the 20th of May, 1937]

WHEREAS the city of Montreal has, by its petition, Preamble.
represented that it is in the interest of the said
city and necessary for the proper administration of its
affairs that its charter, the act 62 Victoria, chapter 58,
and the acts amending the same, be further 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 As-
sembly of Quebec, enacts as follows:

1. Article 26 of the act 62 Victoria, chapter 58, is 62 Vict., c.
58, art. 26,
replaced.
replaced by the following:

"26. If, for any cause whatever, the office of mayor
becomes vacant, the city clerk shall, within eight days Filling of va-
cancy in offi-
ce of mayor.
after such vacancy, call a meeting of the council for
the purpose of electing one of the members of the said
council to discharge the functions of mayor during the
remainder of the term of office and until the mayor
who shall have been elected for the following term of
office has taken the oath of office required by law;
and the council, at such meeting, shall be bound to
elect such mayor; the acceptance of the office of
mayor by any member of the council shall have the
effect of rendering his seat vacant, and, in such case,
a new election to fill such vacancy shall be held."

2. Article 27 of the act 62 Victoria, chapter 58, as 62 Vict., c.
58, art. 27,
replaced.
amended by the act 1 George V (1910), chapter 48,

section 19, and replaced by the act 11 George V, chapter 112 (Schedule B), section 11, is again replaced by the following:

Acting-
mayor.

“**27.** At the first session of the council held after each general municipal election, the said council shall choose an acting-mayor from among its members. The term of the acting-mayor shall be for three months only, and he shall be replaced or re-elected at the expiration of each such period.

Vacancy.

When there is a vacancy in the office of acting-mayor the council shall immediately fill such vacancy. The substitute so appointed shall fill the office until the expiration of the term of office of the person whom he replaces.

Powers.

The acting-mayor has and shall exercise all the powers vested by law in the mayor, whenever the mayor is absent from the city or is unable to perform the duties of his office.

Idem.

If the office of mayor becomes vacant, the acting-mayor shall have all the powers of the mayor until a new mayor has taken the oath of office required by law.”

62 Vict., c.
58, art. 43,
replaced.

3. Article 43 of the act 62 Victoria, chapter 58, as amended by the acts 3 Edward VII, chapter 62, section 7; 7 Edward VII, chapter 63, section 7, and 22 George V, chapter 105, section 6, is replaced by the following:

Electoral
qualifica-
tion of:

“**43.** The following persons, if of the full age of 21 years, British subjects and not legally disqualified nor otherwise deprived of the right to vote in virtue of this charter, shall be entered on the lists of electors, which shall be prepared in accordance with the following provisions, viz:

Owners of
immove-
ables.

1. Every male person and every widow or spinster or wife separated as to property or separated as to bed and board, whose name is entered on the valuation roll in force as owner of immovable property in the city, of the assessed value of three hundred dollars or upwards, as entered on the said valuation roll. In cases where such property is held in usufruct, the name of the usufructuary shall alone be entered on the electors' list.

Household-
ers.

2. Every male person, and every widow or spinster or wife separated as to property or separated as to bed

and board, being a householder in the city under a lease, whose name is entered on the tax roll in force as tenant of a dwelling-house or part of a dwelling-house, in the ward for which the list is made, of the annual rental value of thirty dollars or upwards, according to such roll.

3. Every male person and every widow or spinster Co-partners. or wife separated as to property or separated as to bed and board who, individually or jointly as a co-partner with any other person, is entered on the tax roll in force, as the tenant under lease of any warehouse, counting-house, shop, office, or other place of business in the city, provided that such warehouse, counting house, shop, office or other place of business, is occupied by the said person individually, be assessed at an annual rental value of not less than thirty dollars; or, if occupied by him or her as a co-partner, that his or her proportion or share thereof be not of less value than the amount aforesaid, according to the value thereof as entered on the tax roll.

Nevertheless, such electoral qualification granted to Restriction co-partners or tenants by the above paragraph shall as to co- not be held to extend to members of associations of partners, etc. persons using or holding the premises for social, educational, philanthropic or similar objects, nor to employees or agents of other persons entitled to be qualified as electors in respect of the same premises.

4. The husband of every woman common as to Husband of property, when she is seized as owner, usufructuary woman com- or institute of immoveable property of the value of mon as to three hundred dollars or upwards, as entered on the property, valuation roll in force, or, when she is entered on the etc. tax roll in force, for an annual rental value of thirty dollars or upwards."

4. Article 44a of the act 62 Victoria, chapter 58, as 62 Vict., c. enacted by the act 1 George V (1911), chapter 60, 58, art. 44a, section 5, and replaced by the acts 5 George V, chapter replaced. 89, section 1; 19 George V, chapter 97, section 5, and 23 George V, chapter 123, section 5, is again replaced by the following:

"44a. Incorporated societies, owning one or more Voting by immoveables, as well as joint-stock companies or cor- companies, porations, may be entered on the voters' list and vote etc. in the name of and through a representative of the society, company or corporation, as the case may be,

- Proviso.** duly authorized to that effect by a resolution bearing the seal of the corporation and a copy whereof shall be filed with the city clerk on or before the 20th of August, and they may so vote in all the wards where, in the case of said societies, they own taxable real estate and, in the case of said companies or corporations, in all the wards where they pay taxes; provided such representative be a director or employee of the said society or of the said company or corporation, as the case may be, when authorized and when called upon to cast his vote. The said societies, or the said companies or corporations, as the case may be, shall mention, in their applications to be entered on the voters' list, the wards where they own taxable real estate or where they pay taxes, as the case may be, and where they desire to exercise the right to vote.
- Resolution.** The said resolution shall serve for the above purposes until it has been replaced by another resolution to the same effect, which shall be produced on the date above specified."

62 Vict., c. 58, art. 46a, repealed. **5.** Article 46a of the act 62 Victoria, chapter 58, as enacted by the act 5 George V, chapter 89, section 3, is repealed.

Id., art. 47, replaced. **6.** Article 47 of the act 62 Victoria, chapter 58, as amended by the acts 63 Victoria, chapter 49, section 2, and 9 Edward VII, chapter 63, section 8, and replaced by the act 2 George V, chapter 56, section 6, is again replaced by the following:

- Persons not entitled to be on electors' list.** **"47.** The following persons are not entitled to have their names entered on the electors' list:
1. The city clerk and his assistants;
 2. Persons who are not British subjects;
 3. Persons who are no longer in possession as proprietors of the property on which they are qualified when said list is made. Nevertheless, the chief assessor shall enter on the electors' list the names of the persons, who, up to the 20th of August inclusive, have become owners of such immoveables, provided, however, that they be possessed of the qualification required by law;
 4. Persons who are guests or lodgers in a hotel, boarding-house, or private dwelling, and not otherwise qualified;

5. Tenants who, at the time when the list is made, are no longer householders in the ward, and also tenants of any office, qualified as such, who have not actually occupied said office, or who have ceased occupying the same between the month of May of the current year and the time when the list is made."

7. Article 49 of the act 62 Victoria, chapter 58, is replaced by the following: 62 Vict., c. 58, art. 49, replaced.

"49. Prior to the 15th of September of each year, there shall be prepared by the chief assessor, or under his direction, in the manner hereinafter mentioned, for each of the wards of the city a list of the names of persons entered on the valuation roll as completed and certified on or about the 1st of December preceding, as well as on the tax roll, which shall come into force in the month of August of the same year, and qualified to be entered upon the electors' lists under this charter." Preparing of electors' list.

8. Article 51 of the act 62 Victoria, chapter 58, as amended by the act 23 George V, chapter 123, section 8, is further amended by replacing the second paragraph thereof by the following: 62 Vict., c. 58, art. 51, am.

"Between the 20th of August and the 14th of September, while the lists are still in the hands of the chief assessor, any ratepayer may examine such lists in the office of the chief assessor, and if said ratepayer finds therein the name or names of persons whom he may have reason to believe are not legally entitled to such insertion, he may file with the chief assessor a signed statement, specifying names and alleging causes of disqualification, and, in each such case, it shall be the duty of the chief assessor to make careful inquiry respecting the truth or otherwise of such allegations, before permitting the name or names thus protested to remain upon the list, when the same shall be finally transmitted to the city clerk." Examining of lists.

9. Article 53 of the act 62 Victoria, chapter 58, is replaced by the following: 62 Vict., c. 58, art. 53, replaced.

"53. He shall make plans of such districts in duplicate; he shall retain one copy of such plans and transmit the other to the city clerk." Plans of districts.

10. Article 54 of the act 62 Victoria, chapter 58, as replaced by the acts 3 Edward VII, chapter 62, section 62 Vict., c. 58, art. 54, replaced.

9, and 19 George V, chapter 97, section 7, is again replaced by the following:

Alphabeti-
cal list for
each polling
district.

"54. He shall make, for each polling district, an alphabetical list of the electors qualified to be entered thereon, which he shall sign and certify under oath before a justice of the peace, as correct to the best of his knowledge and belief.

Final estab-
lishment of
polling dis-
tricts, etc.

The city clerk shall thereupon finally establish the polling districts and shall unite several polling districts, if required, in order that the number of qualified voters in any district shall not exceed two hundred and fifty."

62 Vict., c.
58, art. 55,
replaced.

11. Article 55 of the act 62 Victoria, chapter 58, as replaced by the acts 3 George V, chapter 54, section 4, and 23 George V, chapter 123, section 9, is again replaced by the following:

Furnishing
of copies of
electoral
lists.

"55. The city clerk shall be held to furnish, to any ratepayer asking for the same, a copy of any one or of all the electoral lists for the year and shall be allowed to charge a fee of ten cents for every hundred electors' names in such copy. The city clerk shall further, in the year when a general election is held, as soon as the list of electors is revised, have such list printed, numbering thereon successively the names of the electors of each poll, and shall give ten copies, free of charge, of one ward or all the wards, according as the office of alderman or the office of mayor is concerned, to each of the candidates officially nominated for the office of mayor or alderman who applies to him for the same. The city clerk shall, upon request and upon proof of payment to the director of finance of the sum of one hundred dollars for one ward, or of one thousand five hundred dollars for all the wards, give to any person a copy of such list on which shall be shown the address of the residence or, as the case may be, of the place of business, according to the best information he may obtain, of every elector-proprietor appearing thereon not residing or, as the case may be, not having his place of business at the address where his name is entered on the said list. This sum of one hundred dollars or of one thousand five hundred dollars, as the case may be, shall, after the nomination of the candidates, be refunded only to those persons who, having paid such sum to the director of finance, shall have been officially nominated."

12. Article 59 of the act 62 Victoria, chapter 58, is replaced by the following: 62 Vict., c. 58, art. 59, replaced.

"59. If the chief assessor, for any cause whatever, is unable to certify the said electors' list within the delay above mentioned, the same may be validly certified by one of the assessors specially appointed by the chief assessor for that purpose and transmitted by him to the city clerk, without delay." Certifying of elector's list.

13. Article 61 of the act 62 Victoria, chapter 58, as replaced by the acts 63 Victoria, chapter 49, section 4, and 2 George V, chapter 56, section 8, is again replaced by the following: 62 Vict., c. 58, art. 61, replaced.

"61. Not later than the 15th of September, the chief assessor shall transmit the certified voters' list to the city clerk, who shall keep the same in his office, where it may be examined by the parties interested until finally revised." Transmission of voters' list to city clerk.

14. The act 62 Victoria, chapter 58, is amended by inserting therein, after article 64 thereof, the following article: 62 Vict., c. 58, art. 64a, added.

"64a. If, after having deposited the electors' list with the city clerk, the chief assessor or any interested elector finds that, in the preparation of the said list, errors have been made or names have been omitted therefrom or entered wrongly thereon, he is authorized to give a written notice, without delay, to the city clerk and to the electors interested that he will apply to the recorder of the city to have the said list amended for any ward concerned, either by correcting the errors in the names already entered, or by adding thereon the names of electors omitted, or by striking therefrom the names of electors wrongly entered." Giving of notice for amending of list.

15. Article 65 of the act 62 Victoria, chapter 58, as replaced by the acts 4 George V, chapter 73, section 5, and 23 George V, chapter 123, section 10, is again replaced by the following: 62 Vict., c. 58, art. 65, replaced.

"65. The notice mentioned in article 64a shall specify the qualifications of the electors whose names are sought to be added, and the causes of disqualification of those sought to be struck off." Contents of notice.

16. Article 69 of the act 62 Victoria, chapter 58, is replaced by the following: 62 Vict., c. 58, art. 69, replaced.

Attendance
of officials,
etc., at sit-
tings for re-
vision.

“69. The recorder may compel the officials and employees of the assessors’ office and of the finance department to be present at the sittings held for the revision of said list, and to give communication of the valuation roll and the tax roll and other records, under pain of the penalty mentioned in the preceding article.”

62 Vict., c.
58, art. 73,
replaced.

17. Article 73 of the act 62 Victoria, chapter 58, as replaced by the act 23 George V, chapter 123, section 11, is again replaced by the following:

When revi-
sion to be
completed.

“73. The revision of the list of the polling districts for each of the said wards of the city shall be completed on or before the 10th of October.”

62 Vict., c.
58, art. 76,
replaced.

18. Article 76 of the act 62 Victoria, chapter 58, is replaced by the following:

Clerical
errors.

“76. At any time, before the 10th of October, the recorder or any qualified judge shall have power and authority to correct purely clerical errors in the names of the electors, by placing his initials opposite such corrections.”

62 Vict., c.
58, art. 77,
replaced.

19. Article 77 of the act 62 Victoria, chapter 58, is replaced by the following:

Deemed cor-
rect electors’
list.

“77. When the electors’ list for each of the wards in the city shall be in force as aforesaid, even though the valuation roll or tax roll upon which it is based should be defective, or should be annulled or quashed, the same shall, during the time it remains in force, be deemed to be the only correct electors’ list for the ward to which it relates.”

62 Vict., c.
58, art. 78a,
repealed.

20. Article 78a of the act 62 Victoria, chapter 58, as enacted by the act 6 George V, chapter 44, section 9, is repealed.

Id., art. 105a,
added.

21. The act 62 Victoria, chapter 58, is amended by inserting therein, after article 105 thereof, as replaced by the acts 4 Edward VII, chapter 49, section 3; 1 George V (1911), chapter 60, section 7; 15 George V, chapter 92, section 9, and 16 George V, chapter 71, section 5, the following article:

Opening of
offices for
obtaining,

“105a. The city shall open one or more offices where every elector, except societies, companies or corporations mentioned in article 44a of this act, who de-

sires to exercise his right to vote at municipal elections or referendums shall go to have his photograph taken and obtain an identification card containing his photograph, his signature, mark or cross, his surname and Christian names and his residential address, and showing his age, his nationality, his allegiance, the date of his naturalization and the number of the certificate issued in connection therewith, if need be, and bearing the city's coat of arms, and, in the case of a widow or of a married woman separated as to property or as to bed and board, giving the surname and Christian names of her husband, living or dead, said card to contain such further information or details as the city may prescribe by by-law, the whole duly attested on oath. etc., of identification card.

The original of every such identification card shall be left with the city and kept on file. Originals.

The city clerk shall, each year, between the 10th of October and the 1st of December, transmit, in duplicate, by registered letter, to every elector not residing within the limits of the city of Montreal, to his last known address, a card similar to that hereinabove described on which such elector shall furnish the information asked for and, after having signed the same and attested its contents on oath, shall affix his photograph thereto and return one of the duplicates by registered mail to the city clerk within eight days following its receipt. The signature and photograph on such identification card must be certified by the mayor or the clerk or the secretary-treasurer of the municipality in which such elector is domiciled. Transmitting of card to elector residing outside city.

In the event of the card of any elector being destroyed or mislaid, such elector may, at any time, except during the fifteen days preceding the date of voting, present himself at or write to the city clerk's office, according as he resides or not within the limits of the city of Montreal, and sign thereat or transmit thereto, as the case may be, an affidavit attesting that the card in question has been destroyed or mislaid. The city clerk shall, upon the strength of such affidavit, deliver to the said elector or transmit to him, as the case may be, a duplicate of said card. Duplicate in case of loss, etc.

The officials of the city clerk's office, as well as the persons whom the said city clerk shall have placed in charge of the office or offices where the electors must obtain a card, such as above mentioned, are authorized to receive the said affidavits for the purposes of this article. Receiving of affidavits.

Replacing of cards. Such cards shall be replaced every five years. The city clerk shall publish annually, in due time, and as provided by the charter, a notice indicating the address of the office or offices where the electors may secure the said cards and obtain any other information required as to the manner in which such cards are delivered or transmitted to the electors, as the case may be, or are replaced, if need be.

Card and voting. No municipal elector may vote on election day unless he be in possession of his identification card."

62 Vict., c. 58, art. 124, replaced. **22.** Article 124 of the act 62 Victoria, chapter 58, as replaced by the acts 15 George V, chapter 92, section 10; 16 George V, chapter 71, section 6; 19 George V, chapter 97, section 4, and 22 George V, chapter 105, section 8, is again replaced by the following:

Place of voting. "**124.** The voting shall take place in a room or building of convenient access, with a door for the admission of the voters and having, if possible, another for exit.

Grouping of polls. The returning-officer may, in his discretion, group the polls in public halls, schools or other spacious premises.

Special constables. He shall see that a municipal constable or other person sworn as special constable is stationed, during voting hours, at each of the places where several polls are so grouped, with instructions to prevent any overcrowding and to call the electors by their names, and direct them to the poll where they have the right to vote.

Special employee. He shall likewise appoint, for each of such places, a special employee, sworn for such purpose by himself or by the election clerk, whose duty it shall be to give to the electors any information they may require, to advise and guide the deputy-returning officers, the poll clerks or the polling agents on the mode of procedure, to decide in last resort, if need be, except as regards the counting of the ballots, on contestations or objections which may be raised during the voting and generally, to direct the voting in the place where he is posted."

62 Vict., c. 58, art. 125, replaced. **23.** Article 125 of the act 62 Victoria, chapter 58, as replaced by the acts 1 George V (1910), chapter 48, section 27; 4 George V, chapter 73, section 6, and 19

George V, chapter 97, section 9, is again replaced by the following:

"125. One or two compartments shall be made within the room, so arranged that each voter may be screened from observation, and so that he may mark his ballot without interference or interruption from any person whomsoever. Compartments in polling room.

Each deputy returning-officer shall open the poll assigned to him at the hour of eight o'clock in the forenoon and shall keep the same open until seven o'clock in the evening. Hours of voting.

He shall, during that time, receive, in the manner hereinafter prescribed, the votes of the electors duly qualified to vote at such poll and applying to vote thereat." Reception of votes.

24. Article 133 of the act 62 Victoria, chapter 58, is replaced by the following: 62 Vict., c. 58, art. 133, replaced.

"133. If such name be found on the list of electors for such poll, it is entered in the poll-book, as well as the numerical order of the elector, namely from one consecutively as the electors present themselves to vote, such number to be also entered by the deputy returning-officer on the annex of the ballot." Recording of number of electors, etc.

25. Article 134 of the act 62 Victoria, chapter 58, as replaced by the acts 15 George V, chapter 92, section 11, and 16 George V, chapter 71, section 7, is again replaced by the following: 62 Vict., c. 58, art. 134, replaced.

"134. The voter shall thereupon exhibit to the deputy returning-officer the identification card obtained by him from the city in accordance with the provisions of article 105a of this act and, if required to do so, shall sign his name before the said deputy returning-officer in order to enable the latter to ascertain the identity of the said voter. Exhibiting of identification card.

The deputy returning-officer shall then hand over to the voter the ballot-paper or ballot-papers, as the case may be, to which he is entitled and on the back whereof the said deputy returning-officer shall have previously put his initials." Delivery of ballot-paper.

26. Article 144 of the act 62 Victoria, chapter 58, as replaced by the acts 3 Edward VII, chapter 62, 62 Vict., c. 58, art. 144, am.

section 13, and 19 George V, chapter 97, section 10, is amended by adding thereto the following paragraph:

Voting by
special cons-
tables, etc.

“Every municipal or special constable or every special employee performing the duties provided by article 124 of the charter, who has a right to vote in the ward where the election is held and performs such duties in a place where the poll in which he has such right does not happen to be, may, upon application, obtain from the returning-officer or from the election clerk a certificate establishing his right to vote and authorizing him to vote at the poll, as designated on the said certificate, among those grouped in the place where he is employed, but he shall, before voting, take the oath that he has not voted elsewhere and that he has the electoral qualification required by law.”

62 Vict., c.
58, art. 147,
replaced.

27. Article 147 of the act 62 Victoria, chapter 58, as replaced by the acts 15 George V, chapter 92, section 13, and 16 George V, chapter 71, section 9, is again replaced by the following:

Voting after
previous
vote in same
name.

“**147.** If a person, representing himself to be an elector named on the list of electors, applies for a ballot-paper after another person has voted as such elector, he shall be entitled to vote, provided that he exhibit to the deputy returning-officer the identification card obtained by him from the city in accordance with article 105a, that he affix his signature if required to do so and that he take the oath or make the affirmation specified in article 135.”

62 Vict., c.
58, art. 180,
replaced.

28. Article 180 of the act 62 Victoria, chapter 58, as amended by the act 3 Edward VII, chapter 62, section 18, is replaced by the following:

Candidate
declared
elected.

“**180.** The candidate who, on the final summing up of the votes after the same has been ascertained in the manner hereinbefore provided, shall be found to have a majority of votes, shall be declared elected, and he shall be so proclaimed in the newspapers, immediately after the expiration of the four days granted for the recount, unless, within the said delay of four days, a petition for a recount be granted by a judge of the Superior Court and notice thereof be served upon the returning-officer, before 7 o'clock, in the evening of the fourth day.”

29. Article 182 of the act 62 Victoria, chapter 58, 62 Vict., c. 58, art. 182, replaced. is replaced by the following:

"182. If it be made to appear within four days Recount before judge in certain case. after that on which the returning-officer has made the final addition of the votes for the purpose of declaring the candidate elected, upon petition, supported by the fully detailed affidavit of any credible witness, to a judge of the Superior Court sitting in and for the district of Montreal, that a recount might change the result of the election as announced by the returning-officer, and if the applicant deposits within the said delay with the prothonotary of the Superior Court the sum of one thousand dollars in the case of a recount for the post of mayor, or the sum of two hundred dollars in the case of the post of alderman, as security for the costs, in respect of the recount, to be incurred by the candidate appearing by the addition to be elected, the said judge shall, before the expiry of the said delay, fix one of the four days following the receipt of such petition and affidavit, to recount the votes and to make the final addition thereof.

The petition mentioned in the preceding paragraph, Service of petition. with a notice of presentation of at least twelve hours, must be served on the candidate elected and must then be heard by the court at a regular sitting. The twelve hours mentioned in this article must begin before five o'clock of the preceding day.

If the petition is rejected, the petitioner must bear Costs. the costs."

30. Article 183 of the act 62 Victoria, chapter 58, 62 Vict., c. 58, art. 183, replaced. as replaced by the act 19 George V, chapter 97, section 12, is again replaced by the following:

"183. The judge shall, on the very day when he has fixed the date for the recount, or, in any case, Notice to candidates, etc. before the expiration of the delay of four days granted to ask for such recount, give notice in writing of the hour and date when and the place where he will proceed to recount such votes and to make a final addition thereof and, before 7 o'clock in the evening of the fourth day, serve or cause to be served, in the usual manner or in any manner which he may order, such notice upon the candidates and the returning-officer; and shall summon and command the returning-officer and his election clerk and order them to attend then

and there with the parcels containing the ballot-papers used at the election, which command the returning-officer and his election clerk shall obey, the whole in the most expeditious manner, so that in any event the recount may be held. If the recount is in favour of the elected candidate, the petitioner must pay the costs."

62 Vict., c.
58, art. 240,
replaced.

31. Article 240 of the act 62 Victoria, chapter 58, as replaced by the acts 15 George V, chapter 92, section 14, and 16 George V, chapter 71, section 10, is again replaced by the following:

Personation.

"**240.** Every person shall be deemed to be guilty of the offence of personation and shall be punishable accordingly by a penalty of five hundred dollars and imprisonment for six months in default of payment, in addition to an imprisonment not exceeding six months, with or without hard labour:

Penalty.

Commission
of offence.

1. Who, during the voting at an election, applies for a ballot-paper or presents himself to vote in the name of some other person, whether such name be that of a living, dead or fictitious person;

2. Who, having already voted at an election, applies, during the same election, for another ballot-paper in his own name or presents himself again to vote at the same or any other polling-booth;

3. Who aids, abets, incites, counsels or facilitates the commission, by any person whomsoever, of any infraction of the provisions of this article;

4. Who presents himself at a polling-booth, with an identification card which is not his own or who prints or causes to be printed, without the authorization of the city, for the purpose of using or distributing the same, or distributes or causes to be distributed any cards imitating those which the said city issues under article 105*a*, or who illegally makes use of any such card."

62 Vict., c.
58, art. 241,
replaced.

32. Article 241 of the act 62 Victoria, chapter 58, is replaced by the following:

Arrest on
view of
offenders.

"**241.** Every person who is guilty of any of the infringements mentioned in paragraphs 1, 2 and 4 of the foregoing article may be arrested on view or on a warrant by the returning-officer, a justice of the peace, an officer of the peace or a constable and be taken to and kept in a police station or incarcerated in the com-

mon goal of the district of Montreal, until the election is over or until bail is given that such person so arrested shall appear to answer unto the charge to be brought against him respecting such act before the recorders' court."

33. Article 296 of the act 62 Victoria, chapter 58, 62 Vict., c. 58, art. 296, replaced.
is replaced by the follownig:

"**296.** The copies of and extracts from the books, registers, rolls, by-laws and resolutions of the city, Copies, etc., of books, etc. certified by the city clerk and bearing the seal of the city, shall be taken as *prima facie* evidence of the contents thereof, before any court of justice of the Province, and shall be evidence also that the formalities required by law for their adoption and putting into force have been fulfilled, saving the right of any person to contest the truth or the regularity thereof according to law.

34. Article 300 of the act 62 Victoria, chapter 58, 62 Vict., c. 58, art. 300, am.
as amended by the acts 63 Victoria, chapter 49, sections 7 and 8; 3 Edward VII, chapter 62, sections 22 and 23; 4 Edward VII, chapter 49, sections 6 and 7; 7 Edward VII, chapter 63, sections 10 and 11; 8 Edward VII, chapter 85, section 15; 9 Edward VII, chapter 81, sections 7, 8 and 9; 1 George V (1910), chapter 48, section 29; 1 George V (1911), chapter 60, sections 10 and 11; 2 George V, chapter 56, sections 11 and 12; 3 George V, chapter 54, section 8; 4 George V, chapter 73, section 8; 6 George V, chapter 44, section 12; 7 George V, chapter 60, section 2; 8 George V, chapter 84, section 29; 10 George V, chapter 86, section 2; 11 George V, chapter 111, section 1; 12 George V, chapter 105, section 4; 13 George V, chapter 91, section 5; 15 George V, chapter 92, section 17; 16 George V, chapter 71, section 11; 18 George V, chapter 97, section 5; 19 George V, chapter 97, section 14; 22 George V, chapter 105, section 14; 23 George V, chapter 123, section 14; 24 George V, chapter 88, section 6, and 25-26 George V, chapter 113, section 4, is further amended:

a. By adding thereto, at the end of paragraph 20 thereof, the following words:

"and to prohibit the direct or indirect discharging into the city's sewers of explosive substances or matter or such as would be liable to deteriorate the sewers.";

b. By adding thereto, after paragraph 27 thereof, as replaced by the act 4 George V, chapter 73, section 8,

and amended by the act 24 George V, chapter 88, section 6, the following sub-paragraph:

Keeping of
records of
acquisition
of office ma-
chines.

"To compel every merchant or trader to keep a record in which shall be entered every acquisition by purchase, exchange or otherwise, of office machines, such as typewriters, adding machines, accounting machines, copying machines, calculating machines or cheque protection devices, when such machines are acquired from a person other than a dealer in such merchandise; to communicate such record to any policeman asking for the same and to deliver, every day, at the nearest police station, a legible and correct extract thereof showing the purchases, exchanges and sales made by him on the preceding day and to compel him to keep the articles so acquired in his possession for a period of at least 15 days from the date of such acquisition.";

c. By replacing the second sub-paragraph of paragraph 65 thereof, as amended by the act 23 George V, chapter 123, section 14, by the following:

Leasing of
kiosks.

"The city is authorized to make leases to lessees of kiosks, which it will place on the sidewalks or on any other municipal property within the city limits, for the sale of newspapers, reviews, periodicals, pamphlets and books, and to fix, by resolution, from time to time and at its discretion, a rental scale, not exceeding one hundred dollars per annum, according to the importance of the location of such kiosks.";

d. By replacing paragraph 104a thereof, as enacted by the act 24 George V, chapter 88, section 6, by the following:

Selling of ice.

"104a. To prohibit the sale, wholesale or retail, within the city limits, of ice the cutting whereof has not been carried out under the control of the Provincial Bureau of Health and, when the ice has been cut under the control of the said Bureau, to impose, notwithstanding the Motor Vehicle Act, a special annual tax not to exceed fifteen dollars for each horse-drawn or motor vehicle used for such business and of one dollar for each hand-cart used for the same purposes, the said taxes to be collected in addition to any other special taxes imposed on such vehicles by the city by-laws.";

e. By adding thereto, after paragraph 132 thereof, as replaced by the act 3 George V, chapter 54, section 8, amended by the act 13 George V, chapter 91, section 5.

and again replaced by the act 23 George V, chapter 123, section 14, the following sub-paragraph:

"Notwithstanding any law to the contrary, the sums collected in the past by the city from the owners of taxi-cabs, for chauffeurs' licenses, shall remain the property of the said city.";

Sums to remain city property.

f. By adding thereto, after paragraph 145a thereof, as enacted by the act 8 George V, chapter 84, section 29, the following paragraph:

"145b. To order that every person, firm, company or corporation carrying on the following business, namely: soliciting directly or by advertisement, receiving, transporting or delivering one only or several of the following articles: linen, adornments, personal effects, suits, articles consisting in whole or in part of fur, or other articles of any kind whatsoever, intended for one only or several of the following operations: laundering, ironing, scouring, dry cleaning or cleaning by any other process, repairing, keeping in good order or storing, shall be subject to the general by-law for the early closing of stores, being by-law No. 695, as amended by by-law No. 1140 of the city.";

Persons, etc., subject to early closing by-law.

g. By striking out paragraph 169 thereof, as enacted by the act 19 George V, chapter 97, section 14;

h. By adding thereto the following paragraph:

"176. To regulate the construction and maintenance of all signs and bill-boards (exceeding one hundred square feet), erected on private property, and to require, for the installation of each of such signs or bill-boards, the obtaining of a permit at a price not to exceed five dollars."

Regulating of certain signs, etc.

35. Article 303 of the act 62 Victoria, chapter 58, is repealed.

62 Vict., c. 58, art. 303, repealed.

36. The act 62 Victoria, chapter 58, is amended by inserting therein, after article 307e thereof, as enacted by the act 25-26 George V, chapter 113, section 6, the following article:

Id., art. 307f, added.

"**307f.** When one of the provisions of this act or of a city by-law is infringed by a company, an association, a society or a club, registered or not, the president, the manager or the agent of such association, society or club, as well as any other person who, at the time of the infringement, had the charge, the

or Infringements by company, etc.

management or the supervision of the place where such infringement took place, may be sued personally and held liable to the penalty enacted for such infringement."

62 Vict., c. 58, art. 339, is replaced by the following:

Preparing,
etc., of state-
ment, etc.,
by director
of finance.

Contents.

339. The director of finance of the city shall prepare and publish every year, not later than the first of July, the statements and reports covering the preceding year on the revenues and expenditures and the financial situation of the city. Such reports and statements shall indicate separately the assets and liabilities accounts, the revenues and expenditures accounts:

- (a) of the working capital,
- (b) of the special and trust funds,
- (c) of the ordinary loan funds,
- (d) of the revenue funds,

and contain any other useful information.

Personal res-
ponsibility of
director of
finance.

The director of finance of the city shall be personally responsible for every sum of money which he may pay, knowing that such payment exceeds the amount voted by the council for the purpose."

62 Vict., c. 58, art. 347, am.

38. Article 347 of the act 62 Victoria, chapter 58, as amended by the act 10 George V, chapter 86, section 5, is further amended by replacing the first paragraph thereof by the following:

Selling of
city lots.

347. The sale by the city of vacant lots or lots with buildings thereon, owned by it, shall be by public auction; however, such sale may be effected by mutual agreement, on a report to that effect from the chief assessor and of the director of finance to the executive committee and on a report of the latter to and approved by the council."

62 Vict., c. 58, art. 361a, repealed.

39. Article 361a of the act 62 Victoria, chapter 58, as enacted by the act 5 George V, chapter 89, section 8, and replaced by the act 25-26 George V, chapter 113, section 8, is repealed.

Id., art. 362, am.

40. Article 362 of the act 62 Victoria, chapter 58, as replaced by the act 3 Edward VII, chapter 62, section 36, and amended by the acts 8 Edward VII, chapter 85, sections 18 and 19; 15 George V, chapter 92, sec-

tion 24; 18 George V, chapter 97, section 8, and 24 George V, chapter 88, section 8, is further amended by adding thereto, after paragraph (f) thereof, as enacted by the act 15 George V, chapter 92, section 24, and amended by the act 24 George V, chapter 88, section 8, the following paragraph :

"The lands and buildings belonging to charitable institutions, but occupied gratuitously by other charitable institutions, shall also be exempt from municipal and school taxes, but not from special real estate taxes nor from the water tax."

41. Article 363 of the act 62 Victoria, chapter 58, ^{62 Vict., c. 58, art. 363, am.} as amended by the acts 1 Edward VII, chapter 43, section 1; 6 George V, chapter 44, section 15; 8 George V, chapter 84, section 32; 22 George V, chapter 105, section 19, and 25-26 George V, chapter 112, section 4, is further amended by replacing the next to the last paragraph thereof, as enacted by the act 22 George V, chapter 105, section 19, by the following:

"If, after the homologation of the tax roll, it is found that the name of a person has been omitted therefrom who was in occupation, at the time of homologation, of any premises as a place of business in the city, such person shall, as also shall any person becoming occupant of any premises after the homologation of the tax roll, pay, from the date of such occupancy, the business tax for the proportion of the fiscal year still to run, at the amount fixed by the certificate of the chief assessor which certificate shall be considered as forming part of the said roll. ^{Part payment of business tax.}

Whenever, in the course of a fiscal year, a person, subject to the payment of a business tax in accordance with the roll, leaves premises to occupy another, such person cannot be held to pay another business tax on account of the occupation of such new premises, unless the annual rental value of the new premises be higher than that of the former premises; in this case, such person shall, from the date of occupation of the new premises until the end of the fiscal year, as per a certificate of the chief assessor which shall be considered as forming part of the said roll, pay the tax on the difference between the assessed annual value of the former premises and that of the new. ^{Paying of increased business tax in certain case.}

Taxes collected.

Any tax so paid in the past is declared valid and legal and the city is authorized to retain the sums so collected."

62 Vict., c.
58, art. 363a,
repealed.

42. Article 363a of the act 62 Victoria, chapter 58, as enacted by the act 7 Edward VII, chapter 63, section 20, is repealed.

Id., art. 364,
am.

43. Article 364 of the act 62 Victoria, chapter 58, as amended by the acts 3 Edward VII, chapter 62, sections 37 and 38; 4 Edward VII, chapter 49, sections 13 and 14; 7 Edward VII, chapter 63, sections 21 and 22; 9 Edward VII, chapter 81, section 16; 1 George V (1911), chapter 60, section 19; 2 George V, chapter 56, section 20; 3 George V, chapter 54, section 17; 4 George V, chapter 73, section 15; 5 George V, chapter 89, sections 9 and 10; 7 George V, chapter 60, section 4; 8 George V, chapter 84, section 34; 10 George V, chapter 86, section 8; 11 George V, chapter 111, section 2; 12 George V, chapter 105, section 5; 13 George V, chapter 91, section 9; 15 George V, chapter 92, section 25; 16 George V, chapter 71, section 14; 18 George V, chapter 97, section 9; 19 George V, chapter 97, section 20; 22 George V, chapter 105, section 20; 23 George V, chapter 123, section 25; 24 George V, chapter 88, section 11; 25-26 George V, chapter 112, section 5, and 25-26 George V, chapter 113, section 10, is further amended:

a. By replacing paragraph (*j*) thereof, as replaced by the act 22 George V, chapter 105, section 20, by the following:

Special tax
on sale of
bankrupt
stock, etc.

"(*j*) A special tax, not to exceed fifty dollars, on every person selling or offering for sale by retail any bankrupt stock or stocks exclusively, and a special tax, not to exceed five hundred dollars, on every person temporarily opening a shop or temporarily occupying any other premises for a period of thirty consecutive days or less, to sell or offer for sale therein by retail, whether on samples or otherwise, any articles or goods whatsoever, and, if the period exceed thirty days, a tax of ten dollars for each additional day, and any tax collected from any such person in the past, up to the 19th of February, 1932, is declared to have been legally collected.";

b. By adding thereto, after paragraph (*k*) thereof, as replaced by the act 10 George V, chapter 86, section 8, the following sub-paragraph :

"Notwithstanding the provisions of this paragraph and of any by-law of the city, the credit unions (*caisses populaires*) governed by the Quebec Coöperative Syndicates' Act shall be exempted from the payment of the license-fee imposed on money lenders.";

c. By replacing paragraph (o) thereof, as replaced by the act 23 George V, chapter 123, section 25, by the following:

"(o) A special tax not to exceed one per cent on the premiums collected in the city by fire insurance companies doing business and taking risks in the city, upon any group or syndicate carrying on business on the plan known as "Lloyds" or other insurers of the same kind who take risks, directly or thorough agents, against fire on property situated in the said city, provided the minimum of such tax in each case be two hundred dollars.

Mutual fire insurance companies taking risks on property situated in the city of Montreal, except those which pay the tax mentioned in the first sub-paragraph of the present paragraph (o), shall pay a special tax of one hundred dollars.

When any fire insurance company or any group or syndicate doing business on the plan known as "Lloyds", or other insurer of the same kind combines other branches of insurance, such as marine insurance, life insurance, insurance against accidents and sickness, health insurance, cattle insurance, plate glass and boiler insurance, insurance against burglary, guarantee insurance, employers' liability insurance and insurance of automobiles, an additional tax of two hundred dollars shall be levied on such insurer, but the latter shall not be held to pay the tax mentioned in paragraph (n).

This paragraph shall not affect the subscribers to the reciprocal contracts of indemnity governed by the act 16 George V, chapter 61, section 1.";

d. By replacing sub-paragraph 2 of paragraph (z) thereof, as enacted by the act 23 George V, chapter 123, section 25, by the following:

"2. An annual special tax not to exceed one thousand dollars on every owner, occupant or tenant of concert-café, singing-café or dancing-café and a special annual tax of two hundred dollars on every owner, occupant or tenant of clubs;"

e. By replacing paragraph (hh) thereof, as enacted by the act 4 Edward VII, chapter 49, section 14, and

replaced by the act 23 George V, chapter 123, section 25, by the following:

Special tax
on brokers,
etc.

“(hh). An annual special tax not to exceed one hundred dollars on every broker, and an annual special tax of one thousand dollars on every person, firm, company or corporation, or agent or representative of any firm, company or corporation doing a brokerage business in the city, without having a permanent place of business therein;”;

f. By replacing paragraph (kk) thereof, as enacted by the act 7 Edward VII, chapter 63, section 22, by the following:

Annual tax
on certain
money len-
ders.

“(kk). An annual tax of one thousand dollars on every person, firm, company or corporation carrying on the business of loaning money on the security of moveables or wages and charging more than ten per cent per annum of the sum loaned, in each case, for interest and all other costs, charges or commission in connection with such loan.”;

g. By replacing paragraph (jjj) thereof, as enacted by the act 25-26 George V, chapter 112, section 5, by the following:

Id., on five
cent, etc.,
stores.

“(jjj). An annual tax on every person, firm, company or corporation operating a number of five cent, ten cent, and fifteen cent and over stores (bazars), such tax not to exceed:

1. one hundred dollars for each of the first five establishments;

2. two hundred dollars for each establishment over and above the fifth up to the tenth inclusive;

3. three hundred dollars for each establishment over and above the tenth.”;

h. By adding thereto the following paragraph :

Annual spe-
cial tax on
certain per-
sons, etc.

“(kkk). An annual special tax on every person, firm, company or corporation operating more than one store or establishment and who or which, on his or its own account or for others, does one only or several of the following: soliciting directly or by advertisement, receiving, transporting or delivering of one only or several of the following articles: linen, adornments, personal effects, suits, articles consisting in whole or in part of fur, or other articles of any kind whatever, intended for one only or several of the following operations: ironing, scouring, dry cleaning or cleaning by

any other process, repairing, keeping in good order or storage, such tax not to exceed:

1. one hundred dollars on each of the first five stores or establishments, up to the fifth inclusive;

2. two hundred dollars on each store or establishment over and above the fifth up to the tenth inclusive;

3. three hundred dollars on each store or establishment over and above the tenth;

This paragraph shall not apply to boot and shoe dealers." Restriction.

44. Article 365 of the act 62 Victoria, chapter 58, ^{62 Vict., c. 58, art. 365,} as amended by the act 3 Edward VII, chapter 62, ^{replaced.} section 39, and replaced by the act 25-26 George V, chapter 113, section 11, is again replaced by the following:

"365. Every special tax imposed under articles 364 and 364a may, in the discretion of the council, be imposed and levied in the form of a license and under such conditions and restrictions as the council may determine; and thereupon such tax shall be payable annually on the 1st of May, but the director of finance may be authorized by the council to issue licenses from the 1st of November, for the remainder of the year, on payment of half of the annual license fee. This provision shall not apply to licenses for circuses, exhibitions or parades, nor to licenses already granted, nor to the annual special tax imposed on brokers." Special tax may be in form of license.

45. Article 366 of the act 62 Victoria, chapter 58, ^{62 Vict., c. 58, art. 366,} is replaced by the following: replaced.

"366. The council may also impose such taxes as are otherwise authorized by this charter." Imposing of taxes.

46. Article 367 of the act 62 Victoria, chapter 58, ^{62 Vict., c. 58, art. 367,} is replaced by the following: replaced.

"367. All taxes or assessments on real estate imposed by virtue of the provisions of this charter shall be payable annually and at the time fixed by law or by the by-laws or resolutions which may be passed with respect thereto." When taxes, etc., payable.

62 Vict., c. 58, art. 368a, replaced. **47.** Article 368a of the act 62 Victoria, chapter 58, as enacted by the act 7 George V, chapter 60, section 5, is replaced by the following:

Description of immoveables. **“368a.** In any valuation, real estate assessment, or apportionment roll, general or special, it shall be sufficient to describe the immoveable subject to the tax by its cadastral number or by the subdivisional number of a cadastral number in the official plan and book of reference, adding the word “Part” when such immoveable consists only of part of a lot bearing a cadastral or subdivisional number.

Rolls in force. The rolls now in force made in accordance with the provisions of this section are declared valid and legal.”

62 Vict., c. 58, art. 369, replaced. **48.** Article 369 of the act 62 Victoria, chapter 58, as replaced by the act 19 George V, chapter 97, section 21, is again replaced by the following:

Assessing of certain property. **“369.** A property which has been subdivided, but the subdivision whereof has not been duly registered at the registry office, within the limits of which such property is situated, may be assessed as a whole; it shall be lawful for the city to levy such assessment on the whole or on any part of such property; if, on the contrary, the subdivision has been duly registered, each subdivision lot shall be assessed separately, and the share of assessment chargeable to each known proprietor shall be determined by the director of finance, subject to appeal as in ordinary cases. However, when a building covers several lots or when several lots owned by the same proprietor are being used for one and the same exploitation, the whole shall be estimated and assessed as a single lot.”

62 Vict., c. 58, art. 373, replaced. **49.** Article 373 of the act 62 Victoria, chapter 58, as replaced by the act 1 George V (1911), chapter 60, section 20, is again replaced by the following:

Assessors. **“373. 1.** There shall be sixteen assessors, one of whom shall be chief assessor and the other fifteen shall be assessors.

How appointed. **2.** In the month of December of each year, the chief assessor shall be named by the council upon report of the executive committee, and the assessors shall be named by the council but upon the recommendation of the chief assessor and of the executive committee.

3. The salary of the chief assessor shall be fixed by the council, on a report of the executive committee, and the salaries of the assessors shall be determined by the executive committee, on a report of the chief assessor.

4. The chief assessor upon report of the executive committee, and the assessors upon report of the chief assessor and of the executive committee, may be dismissed or replaced at any time by the council if they become incapable of fulfilling their duties or if it is in the public interest that they be dismissed or replaced.

5. In the case of absence or inability to act, by reason of sickness or for any other cause, of the chief assessor, the executive committee shall appoint a temporary chief assessor.

6. The number of assessors may, at any time, be increased or reduced, by resolution of the council, following a report to that effect from the chief assessor and the executive committee.

7. The assessors shall be appointed in conformity with article 27 of the act 32 Victoria, chapter 16.

8. The chief assessor shall determine how the work will be divided amongst the assessors, but must, in so doing, conform to the provisions of article 27 of the act 32 Victoria, chapter 16, and shall prescribe in what manner such work shall be done.

9. The assessors shall be under the exclusive jurisdiction of the chief assessor as to the duties which they are to fulfil, also as to their working hours and as to all other internal administration rules, which the chief assessor shall deem fit to impose on them.

10. The assessors shall be held to perform all the duties which are imposed upon them by the charter, and the duties assigned to the chairman of the board of assessors shall devolve, in future, on the chief assessor."

50. Article 375 of the act 62 Victoria, chapter 58, as replaced by the act 3 Edward VII, chapter 62, section 41, and amended by the acts 7 Edward VII, chapter 63, section 23; 19 George V, chapter 97, section 22, and 25-26 George V, chapter 112, section 6, is further amended:

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

Preparation
etc., of valua-
tion roll.

"375. Each year, the assessors shall proceed, according to the provisions of the charter, for each of the wards of the city, with the preparation in duplicate of a new valuation roll for all the immoveables situated in such wards. Such roll shall be completed and deposited on or before the first of December. It must be signed by the chief assessor within the said delay.";

Full names,
etc., of pro-
prietors.

b. By replacing paragraph 2 thereof by the following:

"2. The surnames, Christian names and occupations of the proprietors and their then present residence, as far as can be ascertained; the surnames, Christian names and then present residence of the usufructuaries in the case of usufruct created by will, donation or by the law; the surnames, Christian names and then present residence of the institutes named in the document registered and creating the substitution; in cases where there is no substitution, nor usufruct, the surnames, Christian names and then present residence of the legatees or heirs appearing on the document duly registered, or the name of the deceased with the word "estate" (a) when the deceased has appointed trustees or executors, having, without the concurrent action of the heirs, the seizin and the absolute control of the immoveables of his estate (b) when the names of the heirs or legatees are unknown.";

Actual value
of immove-
ables.

c. By replacing paragraph 3 thereof by the following:

"3. The actual value of the said immoveables. The actual value of the buildings shall be determined by the intrinsic or replacement value, taking into account the then present situation, the capital improvements or the changes made to the property and the site. The lands shall be valued according to their current value, consequent upon their site and general and particular economic fluctuations. In estimating such actual value, the yield from the property must be taken into account, but only one of the factors in the estimating.";

d. By repealing paragraph 4 thereof;

e. By replacing paragraph 4a thereof by the following:

Certain de-
signation.

"4a. The designation of every immoveable in front, along the sides or in the rear of which the whole or part of the sidewalks have been maintained during a part or the whole of the year.";

Other
information.

f. By replacing paragraph 6 thereof by the following:

"6. Any other information required by law, by the council or by the chief assessor."

51. The act 62 Victoria, chapter 58, is amended by inserting therein, after article 375 thereof, as replaced by the act 3 Edward VII, chapter 62, section 41, and amended by the acts 7 Edward VII, chapter 63, section 23; 19 George V, chapter 97, section 22; 25-26 George V, chapter 112, section 6, and by this act, the following article:

"375a. 1. In the case of a building entered on the real estate assessment roll, which is razed to the ground by fire or force majeure, between the first of May and the first of March of the following year, the person held to pay the tax on such building shall be entitled to a reduction in such tax for the proportion of the year still to run, reckoning from the date of the production of the demand for such reduction in the hands of the chief assessor. The latter shall transmit the said demand, as soon as he receives it, to the board of revision.

62 Vict., c. 58, art. 375a, added.
Reducing of tax in certain event.

A building razed to the ground by fire or force majeure during the months of March or April shall not be entered on the real estate assessment roll for the fiscal year beginning on the first of May following.

Buildings not entered on certain roll.

On reception of the certificate of the board of revision authorizing the above changes, the chief assessor shall immediately advise the director of finance thereof, and the latter shall modify accordingly the duplicate of the valuation roll which he has in his hands, as well as the real estate assessment roll. The chief assessor shall also modify in the same manner the duplicate of the valuation roll which he has in his possession.

Modifying of rolls in certain case.

2. Every building which is completed and is ready to be occupied after the first of May shall be valued by the assessors and entered on the valuation roll, in course of preparation, by the chief assessor following the reception of a valuation certificate from the board of revision.

Buildings to be entered on roll.

3. The valuation of every building which is completed and is ready to be occupied between the first of December and the first of May shall be entered on the valuation roll completed on the said first of December, by the chief assessor, on delivery, by the board of revision, of the valuation certificate prescribed by this act. In case a duplicate of the valuation roll should have already been transmitted, according to law, to the director of finance, the chief assessor, as soon as the changes ordered have been made, shall

Entering of certain valuation on roll.

advise the director of finance thereof and the latter shall modify accordingly the duplicate of the valuation roll which he has in his possession and also the real estate assessment roll, if need be.

Entering of
certain va-
luation on
roll.

The valuation of every building which is completed and is ready to be occupied after the first of May shall also be entered on the valuation roll of the current year, by the chief assessor, on delivery, by the board of revision, of the valuation certificate prescribed, which certificate must indicate the date on which such building has become ready to be occupied, and the director of finance, as soon as he is advised thereof by the chief assessor, shall make on the duplicate of the valuation roll which is in his hands and on the real estate assessment roll, if need be, the entries required. When an entry is thus made on the valuation roll in virtue of this paragraph, the director of finance shall determine the taxes to be received, according to the proportion of the fiscal year still to run, reckoning from the date indicated on the certificate, to the effect that the building is ready to be occupied.

Valuing of
buildings by
assessors.

In each of the above-mentioned cases, the said building shall be valued by the assessors, who shall immediately advise the chief assessor thereof and the latter shall transmit to the secretary of the board of revision the necessary documents in order to give the prescribed notice to the taxpayers.

To whom
notices are
given.

For the purposes of the present paragraph, the notices required shall be given to the proprietor of the land on which the said building has been erected and whose name is entered on the valuation roll which shall have come into force on the first of March preceding. If, in the meantime, the said immovable has changed ownership, a copy of the above-mentioned notice shall also be sent to the last registered proprietor of said immovable.

Assessed in
name of re-
gistered own-
er.

In all cases where the land is entered on the valuation roll as property exempt from taxation, and has subsequently been sold and built upon, the new valuation shall comprise the value of the land and of the building and shall be assessed in the name of the registered proprietor and the taxes on such property shall be imposed as is determined in this paragraph of the present article.

Issuing of
valuation
certificate.

4. If, after the valuation roll has been completed, it is found that the entry of an immovable on such roll

has been omitted, the assessors shall proceed with the valuation of the said immoveable and the board of revision shall issue accordingly a valuation certificate according to this act.

On receipt of the aforesaid certificate, the chief assessor shall make the necessary entries on his duplicate of the valuation roll and the director of finance shall modify accordingly his duplicate of the valuation roll and the real estate assessment roll, by imposing on the said immoveable the taxes for which such immoveable would have been imposed if it had been entered at the time of the preparation of the roll.

Procedure on receipt of such certificate.

5. The rules and procedure set forth in the preceding articles shall also apply when an immoveable, exempt from taxation, becomes subject thereto, or, being subject thereto, becomes exempt therefrom. But, in the latter case, a reduction of the tax may be effected for the proportion of the year still to run except if such change occurs after the real estate assessment roll has been put into force.

When rules, etc., to apply.

6. Article 385a shall also apply to the present article.

Provisions applicable.

7. No addition to the valuation roll shall, however, be authorized, unless the procedure, the notices and the delays prescribed by paragraph 16 of article 382 have been observed."

Requisite formalities.

52. Article 376 of the act 62 Victoria, chapter 58, as replaced by the act 7 Edward VII, chapter 63, section 24, is again replaced by the following:

62 Vict., c. 58, art. 376, replaced.

"376. Each year, before the 1st of August, the assessors shall prepare a tax roll, specifying all personal, business and water taxes due to the city in virtue of any law, resolution or by-law and indicating the names of the persons subject thereto. The said roll shall be prepared by wards. The assessors shall also enter thereon the annual rental value of the immoveables. The said roll shall be signed by the chief assessor or by the person replacing him and deposited not later than the 1st of August of the current year and shall be used for the fiscal year beginning on the 1st of May of the year in which it shall have been made."

Preparing, etc., of tax roll.

53. Article 379 of the act 62 Victoria, chapter 58, as amended by the act 25-26 George V, chapter 113,

62 Vict., c. 58, art. 379a, am.

section 12, is further amended by replacing the second paragraph thereof by the following:

When revision to be completed, etc.

"The revision of the tax roll shall be completed not later than the 20th of August of each year, and, except as regards the contested parts thereof, such roll shall come into force without any other formality, shall be transmitted to the director of finance on that date, and shall then be binding upon all persons named or assessed therein for the amounts fixed by the said roll."

62 Vict., c. 58, arts. 379a-379f, added.

54. The act 62 Victoria, chapter 58, is amended by inserting therein, after article 379 thereof, as amended by the act 25-26 George V, chapter 113, section 12, and by this act, the following articles:

Giving of public notice of completion of valuation roll.

"**379a.** As soon as the valuation roll has been completed, the chief assessor shall give public notice in a daily newspaper published in the French language and in a daily newspaper published in the English language, in Montreal, that the valuation roll is completed and has been deposited and that every complaint against such roll must be filed at his office, on or before the 20th of December, under penalty of being debarred.

Transmission of duplicate.

As soon as the above formalities have been complied with, but not later than the 1st of March following, one of the duplicates of the said roll shall be transmitted to the director of finance and, except as regards the contested parts thereof, such roll shall come into force without any other formality, shall be obligatory for all parties concerned and shall be used as a basis for the levying of real estate taxes, including the school tax, for the following fiscal year.

Provisions applicable. Preparing of real estate assessment roll.

Article 385a shall apply to the present article.

"**379b.** Each year, on reception of one of the duplicates of the valuation roll, and as soon as the council shall have fixed the rates of the taxes, the director of finance shall prepare the real estate assessment roll for the following fiscal year. Such roll shall not be subject to revision nor to homologation. As soon as it shall have been completed, the director of finance shall give public notice, as per form No. 25, in which he shall announce that the real estate assessment roll has been completed and deposited in his office, and he shall require all persons held to pay the sums mentioned therein to pay the same at his office within ten days, without further notice.

Every ratepayer who pays, in whole or in part, before the date on which they become due, except within fifteen days preceding such date, the tax or taxes which he is held to pay under such real estate assessment roll, shall be entitled, on the amount so paid in advance, to a discount equal to the interest on the amount of the taxes due, from the date of the payment of such taxes to the date on which they become due. The rate of interest to be used as a basis for the calculation of the discount shall be fixed, each year, by the council, but, in no case, shall the rate of $4\frac{1}{2}\%$ per annum be exceeded.

Granting of discount for prior tax payments.

With the exception of the modifications made by this article, all the provisions of the charter shall continue to apply as regards the exigibility of real estate taxes or assessments, the collection thereof, the privileges and any other matter pertaining thereto.

Provisions continued in force.

"379c. At the time of the preparation of the real estate assessment roll, the tenant using power apparatus who leaves on the first of May the premises which he has occupied until then shall, on a certificate to that effect from the chief assessor to the director of finance, be omitted from the said real estate assessment roll; and any tenant using power apparatus from the 1st of May shall, on a certificate from the chief assessor, be entered on the said real estate assessment roll and shall be held to pay the tax appearing thereon.

Omitting of certain tenants from certain roll.

"379d. All charges and all privileges for the use of public property established in the course of a fiscal year shall, on a certificate from the chief assessor, be entered on the real estate assessment roll for the proportion of the year still to run. The director of finance is authorized to annul or reduce any tax imposed for any such privilege, as soon as the same has ceased to exist, such annulment or such reduction to date from the day on which, as ascertained by the said director, such privilege shall have ceased to exist.

Proportionate entering of charges, etc.

"379e. The director of finance shall include in the real estate assessment roll the amount of the tax established to pay the cost of the maintenance, for the whole or part of the year, of the sidewalks in the city, under the by-laws adopted in this connection and imposed on the immoveables designated on the valuation roll, as required by paragraph 4a of article 375, subject, however, to the exemptions provided by the British North America Act.

Certain tax to be included in real estate assessment roll.

Apportion-
ing of tax.

Such tax shall be apportioned according to the lineal length of the sidewalks maintained either in front, or along the side or in the rear of an immoveable, if a non-assessable property be concerned, and; in the other cases according to the lineal length of the sidewalks maintained either in front, or along the sides or in the rear of an immoveable, or according to the value of such immoveable, as may be determined by the council.

Interpreta-
tion.

“379f. Whenever, in the charter, reference is made to the valuation roll or to the real estate assessment roll, or to the valuation and real estate assessment roll, such reference shall apply, as the case may be, to the valuation roll or to the real estate assessment roll prepared according to the provisions of this act.”

62 Vict., c.
58, art. 380,
replaced.

55. Article 380 of the act 62 Victoria, chapter 58, as amended by the act 4 Edward VII, chapter 49, section 15, and replaced by the act 25-26 George V, chapter 113, section 13, is again replaced by the following:

Complaints
against rolls.

“380. During the delays fixed by the notices prescribed by articles 379 and 379a, the chief assessor or the person replacing him shall receive all complaints that may be brought before him, respecting any entries or omissions in the valuation roll and the tax roll, at the times and places mentioned in such notices, and if need be, according to this act, he shall transmit the same immediately to the board of revision. No complaint shall be received in connection with such rolls after the delays fixed as aforesaid.”

62 Vict., c.
58, art. 381,
replaced.

56. Article 381 of the act 62 Victoria, chapter 58, as amended by the act 12 George V, chapter 105, section 7, and as replaced by the act 25-26 George V, chapter 113, section 14, is again replaced by the following:

Complaints
to be in
writing.

“381. All complaints in respect of the valuation rolls must be made in writing, and in the form prescribed by the board of revisors.

How com-
plaints to be
dealt with.

The complaints relating to the tax roll received during the legal delays shall be dealt with as follows:

a. The complaints concerning a valuation of rental value not exceeding one thousand dollars may be submitted verbally, or in writing, to the assessors in charge of the ward where the immoveable to which the said valuation relates is situated, and the said assessors may

dispose summarily of the said complaint by issuing themselves, if need be, a valuation certificate, which shall be delivered to the director of finance, on or before the 20th of August of the same year.

b. The complaints concerning a valuation of rental value exceeding one thousand dollars shall be submitted, in writing, to the chief assessor and transmitted by the latter to the board of revision, which shall dispose of the same, after having heard the parties, in accordance with the provisions of this act."

57. Article 382 of the act 62 Victoria, chapter 58, as 62 Vict., c. 58, art. 382, replaced by the act 25-26 George V, chapter 113, section 15, is again replaced by the following:

"382. 1. There is created by the present act a Board of revision of valuations, composed of five members appointed by the council on the recommendation of the executive committee. These members shall, from the date of their appointment, have their domicile in the city of Montreal and remain in office during pleasure.

The provisions of article 27 of the act 32 Victoria, chapter 16, do not apply as regards the constitution of this board. Provisions not applicable.

2. The president and the vice-president of the board shall be designated by the council on the recommendation of the executive committee. President, etc.

3. Before taking office, every member of the board shall take the oath prescribed by article 374 of the city charter.

4. No vacancy amongst the members of the board shall deprive the remaining members of the right to exercise their functions. However, every vacancy on the board shall be filled by the council on the recommendation of the executive committee within a delay of thirty days; if the council does not fill such vacancy within the said delay, the members of the board remaining in office shall make the appointment required without delay.

5. No member of the board may be mayor or an alderman or be in the employ of a municipality, or of any government, or be a member of a provincial legislature, or of the federal parliament or of a provincial legislative council or of the Senate of Canada or be a school commissioner. Restriction.

- Quorum.** 6. Three members of the board shall form a quorum, but in the case of a tie vote, the president shall have, in addition to his right to vote as a member of the board, a casting-vote.
- In absence of president.** 7. In the absence of the president, the acting-president shall preside at the meeting, and shall then have all the powers and duties of the president, including, in addition to his right to vote as a member of the board, a casting-vote, in the case of a tie vote.
- Salaries.** 8. The salary of the president and of each of the other members of this board shall be determined by the council on a report from the executive committee.
- Staff.** 9. The board of revision shall appoint, with the approval of the executive committee, the staff which it will require. It shall submit to the executive committee all demands for the necessary appropriations for the administration of the board, in the manner prescribed by law and by the by-laws for the other municipal departments and shall have, in every way, as regards its staff, experts or stenographers fees and the other expenses of the board, the same powers and responsibilities as a head of department.
- Secretary.** 10. The board of revision shall appoint, as above provided for, a secretary who shall have charge of the board's records. The secretary shall attend all the meetings of the board and prepare the minutes of all its proceedings and deliberations and shall fulfil all the other duties assigned to him by the president.
- Assistant, etc., secretary.** The board of revision may also appoint, in the same manner, an assistant secretary or a temporary secretary with the same powers as the secretary, in cases where the secretary will be prevented from fulfilling his duties for any cause whatsoever.
- Delivering, etc., of certain copies, etc.** 11. The secretary shall, with the permission of the president, deliver to any person demanding the same, on payment of the fees fixed by the executive committee and which shall be paid over to the city, copies of or extracts from any documents or certificates forming part of the archives of the board. These documents, copies or extracts, certified by the secretary, shall be evidence of their contents.
- Full time.** 12. The president of the board shall devote all his time to the duties of his office.
- Convening of meetings.** He shall convene the other members of the board whenever a regular meeting of the board is held or

whenever the latter is to hear an appeal, or when he needs to consult them, or desires to entrust them with the study of particular questions on which he wishes to have their advice. These convocations shall be made by the secretary on the order of the president.

Each time that the board hears a complaint relating to an entry in the roll, its meetings shall be public. The witnesses who will then appear before the board shall be sworn by the president or by the secretary who are hereby authorized to do so.

13. The board shall adopt rules for the transaction of the business brought before it, approve the forms according to which the appeals should be made, require the production of all information and documents calculated to enlighten it and, in a general way, determine the procedure to be followed for the examination of the matters submitted to it.

The rules of procedure thus adopted by the board shall be submitted to the council and approved by the latter, by by-law, on the recommendation of the executive committee.

14. The board may at any time determine the manner in which the assessors shall proceed with their work, prepare the forms, documents and books which they shall use, prescribe the data and information that the assessors shall obtain and enter in their books or on the said documents, and give its instructions, accordingly, to the chief assessor.

15. The board is authorized to compel the appearance before it of one or several assessors, in order to know in what manner and according to what principles they have proceeded to establish their valuations generally, or in a particular case, or on what basis such valuations are founded.

The board may, whenever it deems it proper, after having heard the interested assessors, as above provided, proceed itself to determine or to cause to be determined by experts the valuations concerned; but the changes ordered, in virtue of the present paragraph, shall take effect only when the next roll is put in force.

If the board finds, in the course of its inquiries, that one or several assessors prove to be incompetent or are negligent in the exercise of their duties, it shall, in writing, report its findings to the chief assessor and recommend, if it deems it proper, that the assessor or assessors at fault be dismissed.

Notice to interested rate-payer.

16. No increase of valuation nor any addition to the rolls may, however, be authorized or ordered, according to this act, by the board of revision, unless the latter has advised the interested taxpayer of the proposed change and has at the same time notified him to appear before the said board, within a delay of not less than ten days, in order to state the reasons why the said roll should not be modified. The certificate of valuation prescribed by this act must indicate that the said notice has been given and that the interested party has been heard or has failed to present himself.

Changing of rolls.

17. As soon as he has received the valuation certificate issued in accordance with the above provisions, the chief assessor shall make on the rolls the changes thus ordered by the board of revision.

Hearing of complaints, etc.

18. The board of revision shall also hear all complaints produced legally, each year, within the required delays, against the valuations entered on the valuation roll and against any entry on the tax roll, the hearing whereof is within its power in virtue of this act.

Idem.

The board of revision shall hear these complaints and render its decisions within the shortest possible delay.

Modification by chief assessor.

19. However, in the case where the decision of the board of revision is rendered before the contested roll is in force, the chief assessor, on receipt of a valuation certificate issued by the board of revision, shall make the modification ordered on the said roll.

Idem.

20. In the case where the decision of the board of revision is rendered after the contested roll is in force, the chief assessor, upon receipt of the prescribed certificate, shall immediately make the changes thus ordered in the double of the valuation roll in his possession and advise the director of finance, who shall, on receipt of this notice, make, without delay, the required entries in the double of the valuation roll in his possession and in the real estate assessment roll or the tax roll, as the case may be.

Refunds.

The refunds to which the taxpayer shall be entitled in the payment of his taxes by reason of the reduction of the valuation on the roll thus modified shall be taken from the reserve fund, on the recommendation of the director of finance; if, on the contrary, the said valuation is increased, the taxpayer shall be held to pay the increase in the tax resulting therefrom, on receipt of a bill which shall be sent to him by the finance

department and such payment shall be credited to the reserve fund of the current year.

21. No complaint may be heard unless a notice of ^{Notice of} hearing of at least two days has been given to the in- ^{hearing.}terested taxpayer, under the signature of the secretary of the board, except in cases where another delay is specified.

22. The secretary shall keep exact and authentic ^{Minutes.} minutes of all matters submitted to the board, of the proceedings made before it and of the decisions which are rendered by it. The minutes of every meeting must be signed by the president of the meeting and by the secretary.

23. In all cases, the board shall explain its decisions ^{Explaining} and attach to the valuation certificates the reasons for ^{of decisions.} which it has come to the conclusion to make the changes ordered. The evidence of experts and others which has been given, as well as the evidence of the parties and of their witnesses, if any, shall also be attached to the said certificates.

24. Any modification made by the assessors in the ^{Approval by} valuation roll in course of preparation or in force, relat- ^{board of revi-}ing to the valuation of immoveables, or in the tax roll in force, except those for the purpose of correcting clerical errors or those which are not connected with the valuation itself, shall be approved by the board of revision unless otherwise provided in this act, and this approval shall be given in the form of a valuation certificate signed by the president of the said board.

25. When the board of revision remakes a valuation ^{Notification} which, in its opinion, is not as it should be, or when it ^{of changes.} orders a change in the roll following a complaint laid by a ratepayer against the said roll, or when it authorizes a change or an addition in the said roll following a request from the chief assessor to that effect, it must advise the chief assessor without delay of the changes to be effected, by delivering to him a valuation certificate signed by the president of the board of revision.

26. The chief assessor may sit with the board of re- ^{No vote.}vision but only in a deliberative capacity.

27. The board of revision may call any witnesses, ^{Calling of} proceed with the questioning of parties and their wit- ^{witnesses,} nesses, and proceed itself with the making of appraisals ^{etc.} or causing the same to be made, in order to enable it to decide on the value of the immoveables under examination.

How witnesses called, etc. 28. The witnesses shall be called in the manner determined, *mutatis mutandis*, by article 532 of the act 62 Victoria, chapter 58, and they shall have the right to claim from the party summoning them the sums generally attributed to witnesses by the Superior Court in like matters.

Taking of depositions. The depositions of the witnesses may be taken in shorthand by an official stenographer chosen by the board, when either party exacts same.

Costs. The parties may be represented by attorneys, but the board shall not allow any costs.

Visiting of immoveables. 29. The members of the board of revision shall have the right to visit at any time the immoveables entered on the roll.

Giving of certain notices. 30. The notices which the board of revision is held to give, in virtue of paragraph 16 of this article, to a particular ratepayer, shall be given by registered letter at the address of the interested ratepayer as entered on the valuation roll or the tax roll."

62 Vict., c. 58, art. 383, repealed. **58.** Article 383 of the act 62 Victoria, chapter 58, as replaced by the acts 23 George V, chapter 123, section 27, and 25-26 George V, chapter 113, section 16, is repealed.

Id., art. 384, replaced. **59.** Article 384 of the act 62 Victoria, chapter 58, as replaced by the act 25-26 George V, chapter 113, section 17, is again replaced by the following:

Appeal. **"384.** An appeal shall lie from any decision rendered by the board of revision in respect of any entry on the valuation roll or on the tax roll, and from the decision rendered by the assessors in respect of a complaint received relative to an entry made on the tax roll, when the estimation of the rental value so entered does not exceed one thousand dollars, to any one of the judges of the Superior Court, by summary petition, either in term or vacation, within a delay of ten days from such decision. Such petition must be served upon the other party during the usual hours and according to the rules of the Code of Civil Procedure for writs of summons in ordinary matters.

Petition.

Rules.

Delay for appeal in certain case. However, in the case of a decision rendered by the assessors in respect of a complaint received concerning an entry made on the tax roll, when the valuation of the rental value so entered does not exceed one thousand

dollars, said appeal shall not be made to the Superior Court after the 1st of September following the decision rendered.

In the case of appeal, any judge of the Superior Court may order that a copy of the record, including copies of the valuation certificate and of the documents annexed thereto, of the proceedings of the board of revision as well as of the complaint itself, be transmitted to him, and, upon receipt thereof, and after having heard the parties, either in person or by attorney, but without inquiry, he must proceed with the revision of the valuation submitted to him and with the rendering of such judgment as to law and justice shall appertain.

An appeal shall lie from such decision to the Court of King's Bench, when the amount of valuation contested for the property concerned exceeds five thousand dollars or when the amount of the rental value contested and under examination exceeds one thousand dollars." Rendering of decision by judge of S. C. Appeal in certain case.

60. Article 385 of the act 62 Victoria, chapter 58, as replaced by the act 25-26 George V, chapter 113, section 18, is repealed. 62 Vict., c. 58, art. 385, repealed.

61. Article 392 of the act 62 Victoria, chapter 58, is repealed. Id., art. 392 repealed.

62. Article 401 of the act 62 Victoria, chapter 58, as amended by the acts 18 George V, chapter 97, section 10, and 22 George V, chapter 105, section 27, is further amended by replacing the first paragraph thereof by the following: Id., art. 401, am.

“401. Whenever the sheriff offers for sale any immoveable in virtue of the provisions of this charter, he shall, before final adjudication, exact from the highest bidder, a deposit of 10% of the amount of the municipal valuation entered on the roll in force at the time of the sale. However, if the amount of the bid is lower than this percentage, the deposit required shall not exceed the amount of such bid.” Exacting of deposit.

63. Article 468 of the act 62 Victoria, chapter 58, as amended by the acts 1 George V (1911), chapter 60, section 26, and 22 George V, chapter 105, section 34, is further amended by replacing paragraph 3a thereof by the following: 62 Vict., c. 58, art. 468, am.

Proportional
payment of
water tax.

"3a. If, after the homologation of the tax roll, it is found that the name of a person has been omitted therefrom who was, at the time of homologation, in occupation of any premises in the city, such person shall, as also shall any person becoming occupant of any premises after the homologation of the tax roll, pay, from the date of such occupancy, the water tax for the proportion of the fiscal year still to run, at the amount fixed by the certificate of the chief assessor, which certificate shall be considered as forming part of the said roll.

Paying of
difference in
tax.

Whenever, in the course of a fiscal year, a person subject to the payment of a water tax in accordance with the roll leaves premises to occupy another, such person cannot be held to pay another water tax on account of the occupation of such new premises, unless the annual rental value of the new premises be higher than that of the former premises; in this case, such person shall, from the date of occupation of the new premises until the end of the fiscal year, as per a certificate of the chief assessor which shall be considered as forming part of the said roll, pay the tax on the difference between the assessed annual value of the former premises and that of the new.

Taxes paid,
validated.

Any tax so paid in the past is declared valid and legal and the city is authorized to retain the sums so collected."

62 Vict., c.
58, art. 513,
replaced.

64. Article 513 of the act 62 Victoria, chapter 58, is replaced by the following:

Liability of
joint-owners,
etc.

"513. Any joint-owner, joint-occupant or joint-usufructuary of any lot, house, building or other immoveable in the city, complained of for violation of any by-law of the city affecting such joint-owner, joint-occupant or joint-usufructuary of the said lot, house, building or other immoveable, in any manner whatsoever, by reason of any nuisance committed or existing thereon, or any other offence against the provisions of any city by-law, may be sued alone or jointly in the Recorder's Court, as may be deemed advisable, as also any agent of the joint-owner, joint-occupant or joint-usufructuary."

62 Vict., c.
58, Form No.
2, am.

65. Form No. 2 of the act 62 Victoria, chapter 58, as replaced by the acts 4 George V, chapter 73, section 34, and 19 George V, chapter 97, section 33, is amended by striking therefrom the word "December".

66. Form No. 7 of the act 62 Victoria, chapter 58, ^{62 Vict., c. 58, Form No. 7, am.} as replaced by the act 1 George V (1910), chapter 48, section 48, is amended by replacing therein the solemn declaration by the following:

"I, the undersigned, candidate at the present election, do solemnly declare: Solemn declaration.

That I do not come under any of the impediments to the nomination for the office of mayor or alderman, or to the election to such office or to the holding of said office enumerated in article 25 of the charter, as amended up to date.

And I make this solemn declaration conscientiously believing the same to be true and knowing that it is of the same force and effect as if made under oath, and by virtue of the Canada Evidence Act.

Declared before me
at this
day of
(Signature)".

67. Section 50 of the act 8 George V, chapter 84, is ^{8 Geo. V, c. 84, s. 50, re-}replaced by the following: placed.

"**50.** Notwithstanding the provisions of the Motor-Vehicle Act, the city of Montreal is exempted from ^{Exempting of certain motor vehicles from li-}the payment to the Government of this Province of any license on motor vehicles belonging to the said city and which are used by it for municipal purposes. ^{cense.} However, previous application must be made to the Revenue Branch at Quebec, requesting such exemption."

68. Section 54 of the act 22 George V, chapter 105, is ^{22 Geo. V, c. 105, s. 54, re-}replaced by the following: placed.

"**54.** Notwithstanding any law to the contrary, the municipality of Côte St. Luc shall pay to the city of Montreal a sum not exceeding seven hundred and sixty-nine dollars and ninety cents for the paving of Queen Mary Road, situated in the said municipality of Côte St. Luc, and the said municipality is authorized to pay such sum either out of its revenue, or by means of a special tax levied on all the proprietors of such municipality, and this by mere resolution." Payment of certain sum by municipality of Côte St. Luc.

Loan authorized for certain purposes.

69. The city is authorized to borrow a sum not exceeding one hundred thousand dollars to provide for the establishing and the constructing of a Central Market situated in the city of Montreal, at the most suitable place in the interests of the city and of the agricultural class in general, such loan not to be submitted to the elector-proprietors.

24 Geo. V, c. 88, ss. 40, 41, repealed.

Proviso.

70. Sections 40 and 41 of the act 24 George V, chapter 88, the said section 40 as amended by the act 25-26 George V, chapter 113, section 27, are repealed, but the rolls prepared and the taxes levied in virtue of such sections are declared valid and legal.

24 Geo. V, c. 88, s. 44, replaced.

Forwarding of duplicate lists of names, etc., of employees.

71. Section 44 of the act 24 George V, chapter 88, is replaced by the following:

"44. Notwithstanding any law to the contrary, every person, corporation, firm or institution whatsoever, wherever may be his or its domicile, residence or place of business, having, now or hereafter, one or more salaried persons in his or its employ in the city of Montreal, or in any of the municipalities under the control of the Montreal Metropolitan Commission, shall, within a delay of fifteen days from the 20th of May, 1937, and hereafter as soon as he or it shall have in his or its employ one or more salaried persons, deliver to the director of finance of the said city a list in duplicate indicating the names, addresses, salaries or remuneration of his or its employees, and, every week thereafter, a list of employees engaged or dismissed during the preceding week, such list to also indicate the addresses, salaries, or remuneration of such employees.

Forwarding of lists by certain persons, etc.

Every person, corporation, firm or institution, wherever may be his or its domicile, residence or place of business, who or which causes to be done now or hereafter by one or more persons at the domicile of the latter or elsewhere, in the aforesaid territory, any work for which the said person or persons are receiving a remuneration either in money or in merchandise or otherwise, shall deliver to the director of finance of the said city, each week, after the 20th of May, 1937, a list in duplicate indicating the names and addresses of such persons, as well as a statement showing the sums,

the value of the merchandise or other consideration received by them in the course of the preceding week.

Every person, corporation, firm or institution, whatever may be his or its domicile, residence or place of business, who or which sells or supplies, now or hereafter, in the aforesaid territory, any merchandise or moveables whatever to one or more persons who, not having any place of business therein, buy or obtain such merchandise in small quantities, for the purpose of selling the same on commission or otherwise, shall, each week, after the 20th of May, 1937, deliver to the director of finance of the said city a list, in duplicate, indicating the names and addresses of the persons with whom he or it has transacted such business, as well as a statement showing the commissions paid to such persons or the amounts paid by the latter for their purchases in the course of the preceding week.

Forwarding of lists of persons doing business on commission basis.

Every person, corporation, firm or institution who or which refuses to comply with the above provisions commits an offence and shall be liable, in addition to costs, to a fine not exceeding fifty dollars for each offence. The said fine shall be recoverable before the Recorder's Court of the city of Montreal, which has jurisdiction to adjudicate upon any complaint and information made for infringement of this section, wherever may be the domicile, the residence or the place of business of the offender."

Offence and penalty.

72. Section 10 of the act 25-26 George V, chapter 112, is amended:

25-26 Geo. V, c. 112, s. 10, am.

a. By replacing the second paragraph of subsection 8 thereof by the following:

"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, and after public notice of its adoption shall have been published in accordance with the provisions of article 533 of the city charter, 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."

Adopting, etc., of by-laws.

b. By replacing subsection 18 thereof by the following:

"18. The delay for the prescription of any tax recoverable under this section is the same as that fixed

Delay for prescription.

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 five years from the date when the infringement was committed."

25-26 Geo. V, **73.** Section 12 of the act 25-26 George V, chapter c. 112, s. 12, 112, is amended:

am.
a. By replacing the eleventh paragraph thereof by the following:

Declaration as to amount of tax. "On or before the first of June each year, from and after the year 1938, every such individual, without any notice or demand shall deliver to the director of finance 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.";

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

Returning of excess payment. "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, without interest, even if the taxpayer has previously had to pay interest to the city on the amount of his original declaration.";

c. By replacing the nineteenth paragraph thereof by the following:

Idem. "When, on an appeal or otherwise, the assessment by the federal minister is altered, the taxpayer shall be entitled to be reimbursed by the city of Montreal the amount which he may have overpaid, without interest.

Declaration obligatory. In the case where a taxpayer did not file any return to the federal government, he must nevertheless declare the amount of the tax for which he is liable to the said federal government.";

d. By replacing the twenty-second paragraph thereof by the following:

Binding effect of by-law. "Public notice of every such by-law shall, immediately after its adoption, be published in accordance with the provisions of article 533 of the city charter, and, from and after the publication of such notice, every such by-law shall have its full effect and shall be binding in every municipality mentioned above, as if it had been adopted by each of them.";

e. By inserting therein, after the twenty-fourth paragraph thereof, the following paragraph :

"The delay for the prescription of any tax recover-
able in virtue of this section is that fixed by the charter ^{Delay for}
for the other taxes. For the fines and penalties im- ^{prescription.}
posed for infringement of this section or of the by-laws
adopted by the city in virtue of this section, it shall be
three years from the day on which such infringement
has been committed. The revenues collected by the
city during the years 1935-1936 and 1936-1937, from
persons residing outside of Montreal but who work in
Montreal, shall not be repayable to such persons, not-
withstanding any law or any judgment to the contra-
ry."

74. Section 27 of the act 25-26 George V, chapter ^{25-26 Geo. V,}
113, is repealed. ^{c. 113, s. 27,}
^{repealed.}

75. Section 32 of the act 25-26 George V, chapter ^{Id., s. 32, am.}
113, is amended by replacing sub-paragraph 3 thereof
by the following:

"3. Décarie boulevard—secondary main—to be con-
nected with the River St. Pierre main at the intersection ^{Secondary}
of St. James street and Décarie boulevard, thence by ^{main.}
way of Décarie boulevard and Western avenue as far
as Vendôme street, and on Western avenue, from Dé-
carie boulevard to Minto street, with all necessary
connections,—\$90,000.00."

76. The city is authorized to borrow without refer-
endum a sum not exceeding seventy-five thousand dol-
lars to be employed and expended exclusively for the ^{Loan author-}
holding of a referendum in connection with the loans ^{ized for re-}
authorized by its charter and which must receive the ^{ferendum ex-}
prior approval of the elector-proprietors according to ^{penses.}
law.

77. For each of the fiscal years 1936-1937 and 1937-
1938, the city is authorized to borrow a sum not ex-
ceeding one hundred and seventy-five thousand dollars ^{Id., for lay-}
for the laying of new mains to be used for the supplying ^{ing water}
of water to property deprived of same. Such loans ^{mains.}
shall be considered as special loans and over and above
every other general or special borrowing power which
the city has in virtue of any other provision of the acts
governing it.

Such borrowing power shall replace all other borrow-
ing power which the city already possesses for the same ^{Borrowing}
purposes. ^{power re-}
^{placed.}

Imputation
of expendi-
ture.

The expenditure incurred for such purpose out of the revenue budget during the fiscal year 1936-1937 shall be imputed to the loan authorized by this section.

Loans au-
thorized.

78. The city is authorized to borrow:

1. For the reconstruction of Rouen street viaduct, a sum not to exceed \$ 150,000.00
2. For the construction of a viaduct for pedestrians, under the Canadian National Railway tracks at St. Émilie street 25,000.00;
3. For the construction of a viaduct for pedestrians under the Canadian Pacific Railway tracks:
 - a. at Christophe Colomb avenue . . . \$ 30,000.00
 - b. at Bernard avenue 25,000.00

Conditional
authoriza-
tion.

Such loans are authorized only upon the condition that the interested railway companies or any other donor apart from the city contribute half the cost of such expenditures.

Borrowing
power not af-
fected.

The loans to be effected under the authority of this section shall not affect the general borrowing power of the city and shall not be subject to the approval of the elector-proprietors.

Loan author-
ized for elec-
tric systems.

79. The city is authorized to borrow for the placing underground of the wires of the electric systems of the city of Montreal in general, including fire-alarms, lighting, telephone and police signals and traffic signals, a sum not to exceed two hundred and eighty-three thousand dollars.

Borrowing
power not
affected.

The loan to be effected under the authority of this section shall not affect the general borrowing power of the city and shall not be subject to the approval of the elector-proprietors.

Loan author-
ized for ins-
pection of
waterworks.

80. The city is authorized to borrow thirty thousand dollars for the pyrometric inspection of the waterworks system and the loan to be effected under this section shall not affect the general borrowing power of the city and shall not be subject to the approval of the elector-proprietors.

Loans for
hospitals,
etc.

81. The loans effected in virtue of article 351b for the purposes of hospitals and charitable institutions are withdrawn from the loans forming part of the working capital and are classed as special loans not affecting the general borrowing power of the city.

This provision shall not have the effect of increasing the borrowing power of the working capital. Restriction.

82. The signature of the mayor or of the chairman of the executive committee or of the acting chairman of the executive committee, as the case may be, may, upon authorization to that effect by the council, on a report from the executive committee, be lithographed on the obligations or bonds which the city shall issue. Lithographing of certain signatures.

83. Notwithstanding any act to the contrary, the city is authorized to suspend for all the time during which Rosemont boulevard shall be closed to the public, the collection of the roll for the expropriation of the connection of said Rosemont boulevard with Fleurimont street, between Papineau avenue and Cham-bord street, homologated on the 24th of September, 1935. Suspending of collection of certain roll.

The interest on the taxes imposed by the said roll shall, as long as such roll shall remain so suspended, be charged against the special tax provided by section 23 of the act 6 George V, chapter 44, as replaced by section 40 of the act 22 George V, chapter 105. Charging of interest.

If a proprietor has paid, before the sanction of this act, the tax appearing on the above-mentioned roll in full or in part, the sum so paid shall be applied, without interest, on any other taxes due to the city by such proprietors, whose names appeared, on the 1st of October, 1935, on the expropriation roll. And if such proprietors do not owe any other tax to the city, they shall be entitled to the refund, without interest, of the sum so paid. Any refund not effected within five years from the date when it shall become payable shall be *ipso facto* prescribed. Refunds shall be effected on production of the receipts which shall have been given to the ratepayers and, if such receipts cannot be produced, upon proof deemed sufficient by the courts. Applying of certain payment to other taxes.

84. The city is authorized to amend the roll in connection with the sewer in Hochelaga street, between Frontenac and Gascon streets, prepared in virtue of a resolution of its council under date of 13th of October, 1930, and homologated on the 25th of July, 1932, in order that the share of the cost of such sewer charged to the proprietor of lot No. 166-311 of the cadastre of the Amending of certain roll authorized.

incorporated village of Hochelaga be charged against the special tax provided by section 23 of the act 6 George V, chapter 44, as replaced by section 40 of the act 22 George V, chapter 105.

Exemption
from certain
tax.

85. The residence of the commander of the Salvation Army is exempted from the real estate tax, but not from the taxes for local improvements, water rates and other special taxes.

Id., from
certain taxes.

86. The city is authorized to exempt, from the 12th of August, 1935, from municipal taxes, the lots ceded, under a contract passed on the 12th of August, 1935, before Mtre Jean Baudouin, N.P., by the city of Montreal to Maison d'Italie (*Casa d'Italia*), which has erected thereon a building to be used exclusively for educational, charitable and benevolent purposes; such exemption not to apply to the water rates, nor to special taxes for sewers, pavings, sidewalks, expropriations or other local improvements.

Athletic
Commission.

87. Notwithstanding any law to the contrary, the members of the Athletic Commission of the City of Montreal shall remain in office, at the expiration of any term of office of the council of the said city, until their replacement by the new council.

Reënforce-
ment of cer-
tain provi-
sions.

88. Section 35 of the act 19 George V, chapter 97, is repealed, and section 3 of chapter 111 of the Revised Statutes, 1925, shall again come into force and effect with respect to the unemployment loans made in the past and to be made in the future in virtue of Provincial laws.

Water tax on
certain im-
moveables.

89. The immovable of "*L'Asile des Petites Sœurs des Pauvres*", situated at No. 1035 des Seigneurs street, is considered as a hospital for the purposes of the water tax, under the terms of section 11 of by-law number 432 of the city.

Making, etc.,
of certain re-
fund author-
ized.

90. Notwithstanding any law to the contrary, the city may, from the loans authorized by article 351b of its charter, refund to the Terrace Construction Company the cost of the sewers constructed by the latter on Beaminster place, Bradford place and Campden place, from Côte St. Catherine road southwards, and apportion among the bordering proprietors of

such streets the amount so refunded, by means of a roll prepared in accordance with the provisions of the city charter, on the condition however that the said Terrace Construction Company cede gratuitously to the city, if the latter require it, the whole length of that part of the said streets where the said sewers have been constructed.

The provisions of section 20 of the act 18 George V, Provisions applicable. chapter 97, as amended, apply to the present case.

The bordering proprietors of the said streets shall be Bordering proprietors. held to pay the cost of works effected on such streets only on the same basis, as regards the amount, and only with the same privileges as the other proprietors of Montreal held to pay the cost of local improvement works.

91. That part payable by the proprietors of the town of Lasalle, and the part payable by the city of Verdun, the school boards of Verdun and the Young Men's Christian Association, according to the apportionment roll of the cost of the immoveables acquired by the city of Montreal in connection with the construction of the aqueduct boulevards, shall be assumed by the city of Montreal, which shall, each year, charge the instalment due to the special tax contemplated by section 23 of the act 6 George V, chapter 44, as replaced by section 40 of the act 22 George V, chapter 105. Assuming, etc., of certain payment by city. The instalments in arrear of 1935, 1936 and 1937 shall be added to the 1938 instalment.

92. The budget prepared by the executive committee for the fiscal year beginning on the 1st of May, 1937, and ending on the 30th of April, 1938, which was deposited at the office of the council on the 15th of February, 1937, and adopted by the said council on the 12th of March, 1937, as well as the report of the said committee which accompanied such budget, may be amended or annulled. Amending, etc., of certain budget. If the said budget and report are annulled, the executive committee shall prepare a new budget and deposit the same at the office of the council not later than the 25th of June, 1937, together with the report or reports or by-laws required by law, which by-laws may be adopted without previous notice, and such new budget shall be adopted by the council on or before the 15th of the following month.

After the adoption of the new budget, the budget adopted on the 12th of March, 1937, shall be without New budget to prevail.

effect, but the expenditures made and authorized by such budget are declared to have been made legally.

Depositing
etc., of new
by-laws.

If the budget is only amended, the executive committee shall deposit, at the same time as it shall submit the amended budget, the by-laws for new or modified taxes to be adopted, without it being necessary to give previous notice thereof, at the same time as such budget, and such by-laws, once adopted, shall be binding for the fiscal year 1937-1938.

Due date of
new taxes,
etc.

The new licenses and taxes imposed by the by-laws adopted at the same time as the new budget or the amended budget shall be imposable and due from the 1st of May, 1937.

Amend-
ments.

If the budget is amended, such amendment shall be considered as forming part of the budget adopted on the 12th of March 1937, for the fiscal year 1937-1938.

Unemploy-
ment relief
loan author-
ized.

93. The city is authorized to effect, in virtue of the unemployment relief acts, a loan to the amount of ninety-six thousand four hundred and eight dollars and nine cents to pay the surplus of expenditures over the amount of the loan authorized by by-law number 1156 of the city, for the carrying out of unemployment relief works.

Payments by
Montreal
Light, Heat
& Power and
Bell Tele-
phone Co.

94. To aid the reestablishment of the finances of the city during the fiscal year 1937-38, the Montreal Light, Heat & Power Consolidated shall pay to the said city, in the course of the said fiscal year, a sum of three hundred thousand dollars, and the Bell Telephone Company of Canada, a sum of one hundred and fifty thousand dollars; such sums shall form part of the ordinary revenue of the city and shall be payable on or before the 1st of July, in addition to any other sums and taxes to which the said companies are subject, and such contribution shall never be invoked to increase the rates charged to consumers by the said companies.

Validation,
etc., of cer-
tain plan.

95. From and after the sanction of this act, a strip of the lot bearing number 1799 and a strip of the lot bearing number P-1800, as well as the McTavish monument, as shown on plan number 175 St. Antoine, dated the second of March, 1937, made by the city of Montreal, shall form part of Mount-Royal park; the said plan is declared valid and legal and the said city

is authorized to repair the said McTavish monument either out of its revenues or out of the funds earmarked for the carrying out of unemployment relief works.

96. Notwithstanding the order issued on the 5th of April, 1935, by the president of the Quebec Public Service Commission and notwithstanding any other provision to the contrary, the sum of forty-six thousand four hundred and seventy-three dollars and eleven cents, representing fifty per cent of the expenses made, plus the interest, in connection with the demolition and the reconstruction of the front of the police station located at the corner of Jarry and St. Hubert streets, and remaining charged to the bordering proprietors of said Jarry street and the proprietors in the zone described in the resolution of the council of the 7th of February, 1928, such sum constituting part of their share in the cost of the expropriation of said Jarry street, between St. Laurent boulevard and lot No. 487 of the cadastre of Sault-au-Récollet, shall be charged, with interest to the date of the coming into force of this section, in twenty annual instalments, against the special tax provided by section 23 of the act 6 George V, chapter 44, as replaced by section 40 of the act 22 George V, chapter 105.

Charging of certain sum against certain tax.

The apportionment roll of the cost of this expropriation shall be amended accordingly.

Roll amended.

97. The city shall amend the roll in connection with the expropriation of Notre-Dame-de-Grace street according to the plan B-76 concerning the part of lot number 197 of the cadastre, in Notre-Dame de Grace Ward, in such a manner that the part of the cost of such expropriation charged to proprietors be imputed to the general fund of the city.

Amending of certain expropriation roll.

The assessment roll of the cost of such expropriation shall be amended accordingly.

Assessment roll.

98. The council is authorized, on a report from the executive committee, to acquire by mutual agreement or by expropriation the pieces of land required for the establishing of a main road between the viaduct under the Canadian National Railway tracks and the Lachapelle bridge; to charge half of the cost of these improvements to the proprietors of immoveables who, in its opinion, will benefit therefrom, and to charge the

Acquiring of certain land.

other half of said cost, in twenty annual instalments, against the special tax provided by section 23 of the act 6 George V, chapter 44, as replaced by section 40 of the act 22 George V, chapter 105.

Creating of
commission
for festivals,
etc.

99. The council is authorized, on a report from the executive committee, to create a commission composed of certain members of the council, of representatives of various public bodies and, if need be, of other persons to draw up a program of festivals, manifestations or demonstrations (including an exhibition) to commemorate in a fitting manner, in 1942, the third centenary of the founding of Montreal, such commission to remain in office notwithstanding the expiration of the term of any council, except that representatives of the council shall be replaced therein, if need be, after each municipal election; the expenses of this commission to be charged against the reserve fund of the city.

Creating of
commission
on municipal
administra-
tion.

100. The council is authorized, on a report from the executive committee, to create a commission composed of a certain number of members of the said council and of representatives of various public bodies, to suggest modifications which might be made in the present system of municipal administration and to prepare the revision of the charter rendered necessary by the numerous amendments made thereto until now and by the modifications in the mode of administration which might result from the study it shall have made of it; such commission, on or before the 1st of May, 1938, to submit its recommendations to the council and its expenses to be paid out of the reserve fund of the city.

Validation of
certain re-
solution.

101. Is declared valid and legal and binding upon all interested parties the resolution under date of the 30th of January, 1934, enacting the expropriation of the immoveables required for the widening of Colborne street, between Smith and Notre-Dame streets, as per plan C-26 St. Ann, as well as for the widening and the extension of Smith street, between Murray and Nazareth streets, as per plan S-35 St. Ann, and apportioning the cost of such expropriations as follows: eighty per cent by the city, ten per cent by the bordering proprietors of the said parts of Smith and Colborne streets, on the expropriated side only, according to the front of their immoveables, and ten per cent by the proprietors of the immoveables situated within the

limits of St. Ann Ward, according to the value of such immoveables, without buildings, according to an apportionment roll to be prepared in this connection in accordance with the provisions of the charter.

102. The mayor of the city shall possess all the ^{Powers of} powers possessed by the mayors of other cities and ^{mayor.} towns in virtue of the Cities and Towns' Act (Revised Statutes, 1925, chapter 102).

103. The city is authorized to cede to the Fabrique ^{Ceding of} Saint-Louis-de-France, of Montreal, part of de Cha- ^{certain land} teaubriand lane belonging to the said city, in exchange ^{authorized.} for a piece of land to be ceded by the said Fabrique for the opening of a lane of the same width to connect the balance of said de Chateaubriand lane with St. Hubert street, at the rear of the property of the said Fabrique.

This new lane shall be opened before the part of ^{Opening of} de Chateaubriand lane thus ceded may be closed and, ^{new lane.} once opened, the city shall not be liable for any damages which might result from the closing of that part of de Chateaubriand lane.

104. This act shall come into force on the day of its ^{Coming into} sanction. ^{force.}

