



## CHAPTER 48

An Act to amend the charter of the city of Verdun

*[Assented to, the 12th of November, 1936]*

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

**1.** Section 3 of the act 8 George V, chapter 88, is <sup>8 Geo. V, c. 88, s. 3,</sup> repealed, and section 526 of the Cities and Towns' Act <sup>repealed;</sup> (Revised Statutes, 1925, chapter 102), as replaced for <sup>R. S., c. 102,</sup> the city of Verdun by the act 24 George V, chapter 90, <sup>s. 526, re-</sup> section 3, is again replaced, for the said city, by the <sup>placed for</sup> following:

**"526.** In addition to the taxes provided for in <sup>Tax on</sup> section 523, the council may establish, impose and levy <sup>trades, etc.</sup> certain annual dues or taxes on all trades, manufactures, financial or commercial establishments, occupations, arts, professions, callings or means of earning a profit or a livelihood, carried on or followed by one or more persons, firms or corporations in the municipality, provided that such dues or taxes mentioned in this paragraph do not exceed the sum of four hundred dollars per annum for persons who have had their corporate seat or their principal establishment since at least twelve months in the municipality.

The city is, in addition, authorized to levy on all <sup>"Business</sup> categories or classes of trade, industry, manufactures, <sup>tax".</sup> financial establishments, occupations, arts, professions, callings or means of earning a profit or a livelihood carried on or followed by one or more persons, firms, companies or corporations in the municipality, or, at the council's discretion, on one or more of the said

categories or classes who or which have had their corporate seat or their principal establishment since at least twelve months in the municipality, a tax called "business tax" not exceeding eight and one-half per cent of the annual value, as entered on the valuation roll of the said city, of the premises in which such trades, industries, manufactures, financial establishments, occupations, arts, professions, callings or means of earning a profit or livelihood, mentioned above, are exercised or carried on.

Taxes may  
be higher  
in certain  
cases.

For the persons, firms, companies or corporations who or which have not had in the said city their corporate seat or their principal establishment for twelve months, the taxes imposed in the two preceding paragraphs may be fifty per cent higher than those which the said paragraphs impose on persons who have had their corporate seat or principal establishment there for twelve months. Mutual benefit associations and charitable institutions shall not be subject to such tax.

Retroacti-  
vity.

The taxes authorized by this section may be imposed from the 1st of May, 1936."

Coming into  
force.

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