



CHAPTER 112

An Act to amend the charter of the city of Montreal

[Assented to, the 11th of April, 1935]

WHEREAS the city of Montreal has, by its petition, Preamble.
represented that it is in the interest of the city and
necessary for the proper administration of its affairs that
its charter, the act 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 Assembly of
Quebec, enacts as follows:

1. Article 352*a* of the act 62 Victoria, chapter 58, as 62 Viet., c.
enacted by the act 7 George V, chapter 60, section 3, is 58, art. 352*a*,
replaced by the following: replaced.

“352*a*. The city may, at any time and from time to Conversion,
time, purchase or convert, by mutual agreement, any por- etc., of out-
tion of its unmatured and outstanding bonds, debentures standing
or registered stock. bonds, etc.

To effect this conversion, or to obtain the money re-How effect-
quired to effect such purchase, the city may issue new ed.
bonds, debentures or registered stock for a term not ex-
ceeding forty years from the date of issue.

There shall be provided a sinking-fund sufficient to Sinking-
redeem at maturity any new issue. fund.

The city may effect temporary loans at the rate of in-Temporary
terest to be agreed upon to acquire the said bonds, debent- loans.
ures or registered stock then outstanding. Every tem-
porary loan may be effected in any manner authorized by
the charter, but shall be redeemed out of the proceeds from
the new bonds, debentures and registered stock.

Relation of
new issue to
original
obligation.

How au-
thorization
effected.

Purchaser
not bound
to see to ap-
plication of
purchase
price.

62 Vict., c.
58, art. 361,
am.

Real estate
tax.

Ratification
of certain
contribu-
tions.

62 Vict., c.
58, art. 363,
am.

Any new bonds, debentures or registered stock issued in virtue of this article shall be deemed to be issued in replacement or reimbursement of the bonds, debentures or registered stock purchased or converted and to form part of the loan or indebtedness in respect of which purchased or converted bonds, debentures or registered stock were issued.

Any issue of bonds, debentures or registered stock and any temporary loan effected in virtue of this article may be authorized at any time by mere resolution at any regular or special meeting of the council on a report from the executive committee.

The purchasers of the new bonds, debentures or registered stock issued in virtue of this article shall not be bound to see to the application of the purchase price thereof or to the observance of any of the provisions of this article, with the exception of the authorization given for such purpose by the council on a report from the executive committee."

2. Paragraph 6 of article 361 of the act 62 Victoria, chapter 58, as amended by the acts 7 Edward VII, chapter 63, section 18, and 8 George V, chapter 84, section 30, is replaced by the following:

"6. The city may make by-laws to impose and levy annually, on taxable immoveable property in the city, taking into account any special and general real estate tax, an assessment not exceeding two per cent of the value of the said immoveables as entered on the valuation roll in force at the time of the imposition. Such assessment shall be a charge upon such immoveables and the owners thereof shall be personally liable therefor."

3. The contribution of two hundred and twenty-five thousand dollars by the Montreal Light, Heat & Power Consolidated, and of one hundred and twenty-five thousand dollars by the Bell Telephone Company of Canada, respectively, for each of the years 1935-1936 and 1936-1937, agreed to for aiding the reestablishment of the finances of the city of Montreal, are ratified and shall be exigible. The said contributions shall form part of the ordinary revenue of the city.

4. Article 363 of the act 62 Victoria, chapter 58, 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, and 22 George V, chapter 105, section 19, is again amended by replacing the first paragraph thereof by the following:

"363. The city may also impose and levy, by by-law, "Business a tax to be called the "business tax" on all trades, manu-^{tax}factures, financial or commercial institutions, premises occupied as warehouses or storehouses, occupations, arts, professions, or means of profit or livelihood, carried on or exercised by any person or persons, in the city; provided ^{Proviso.} that such business tax does not exceed ten per cent of the annual value of the premises in which such trades, manufactures, financial and commercial institutions, occupations, arts, professions or means of profit or livelihood are respectively exercised or carried on; and all persons, companies and corporations engaged in or carrying on such trades, manufactures, financial or commercial institutions, occupations, arts, professions or means of profit or livelihood, shall be directly responsible for the payment of such tax."

5. Article 364 of the act 62 Victoria, chapter 58, as ^{62 Vict., c.} amended by the acts 3 Edward VII, chapter 62, sections 27 ^{58, art. 364,} and 28; 4 Edward VII, chapter 49, sections 13 and 14; ^{am.} 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, and 24 George V, chapter 88, section 11, is again amended:

a. By replacing sub-paragraph 2 of paragraph *h* thereof by the following:

"2. An annual special tax on every person, firm, company ^{Special tax} or corporation operating one or more butcher's stalls in the ^{on butcher's} city, outside of the land used for public markets, such tax ^{stalls;} not to exceed:

1. \$50.00 for the first stall;
2. \$100.00 for each stall over and above the first up to five inclusive;
3. \$200.00 for each stall over and above five up to ten inclusive;
4. \$300.00 for each stall over and above ten."

b. By replacing paragraph *aaa* thereof by the following:
 Special tax on grocery and hardware stores; "aaa. An annual special tax on every person, firm, company or corporation operating a number of grocery or hardware stores, such tax not to exceed:

1. \$100.00 for each establishment over and above the first up to the fifth inclusive;
2. \$200.00 for each establishment over and above the fifth up to the tenth inclusive;
3. \$300.00 for each establishment over and above the tenth.

Restriction; This tax shall not apply with respect to grocery stores, when such person, firm, company or corporation has paid the tax contemplated by sub-paragraph 2 of paragraph *h* of this article."

c. By adding thereto, after paragraph *hhh* thereof, the following paragraphs:
 Special tax on tobacco, etc., stores; "iii. An annual special tax on every person, firm, company or corporation operating a number of tobacco, cigar, cigarette and smoker's articles stores or a number of shoe stores or a number of drug stores, such tax not to exceed:

1. \$5.00 for the first establishment;
2. \$25.00 for each establishment over and above the first up to the fifth inclusive;
3. \$50.00 for each establishment over and above the fifth up to the tenth inclusive;
4. \$75.00 for each establishment over and above the tenth.

Id., on certain "bazars"; "jjj. An annual tax on every person, firm, company or corporation operating a number of 5 cent, 10 cent and 15 cent stores ("bazars"), such tax not to exceed:

1. \$100.00 for each of the first five establishments;
2. \$200.00 for each establishment over and above the fifth up to the tenth inclusive;
3. \$300.00 for each establishment over and above the tenth."

62 Vict., c. 58, art. 375, am. **6.** 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, and 19 George V, chapter 97, section 22, is again amended by replacing paragraph 4*a* thereof by the following:

Amount of tax for general maintenance of sidewalks. "4*a*. The amount of the tax to pay the cost of the general maintenance for the whole or part of the year, of the sidewalks in the city, under the by-laws adopted in this

connection, imposed on the immoveables in front of which the maintenance has been effected, subject, however, to the Proviso. exemptions provided by the British North America Act.

Such tax must be apportioned according to the frontage How tax ap-
portioned. if a non-assessable property be concerned and according to the frontage or value of the immoveable, in the other cases, as may be determined by the council."

7. Section 39 of the act 24 George V, chapter 88, is 24 Geo. V,
c. 88, s. 39,
am. amended:

a. By adding thereto, at the end of subsection 2 thereof, the following sub-paragraph:

"c. Notwithstanding the provisions of the preceding Revision of
certain ex-
propriation,
costs. sub-paragraphs a and b, the president of the Quebec Public Service Commission may proceed with the revision of the cost of the expropriation effected for the opening or widening of: Hochelaga street, between Pie IX boulevard and Lasalle street; Dorchester street, between Beaver Hall Hill and Cathedral street, and St. Rémi street, between St. James street and Turcot street, and for the widening of St. Elizabeth Park, from St. Henri Square and from the intersection of St. James and St. Antoine streets, and the improvement of the northwest corner of de Courcelles and St. James streets."

b. By adding thereto, after the first paragraph of subsection 5 thereof, the following paragraph:

"However, the president of the Quebec Public Service Reducing of
certain ex-
propriation
costs. Commission may, without taking into account the maximum reduction of fifty per cent authorized by the preceding paragraph of this subsection, reduce, in the proportion which he may deem equitable, the cost of the following expropriations: Rosemont boulevard, between Papineau avenue and Chambord street, to connect this boulevard with de Fleurimont street; Hochelaga street, between Frontenac street and the eastern limits of the city; St. Grégoire street, between DesCarrières street and Papineau avenue; Everett street, between St. Hubert and St. André streets; Faillon street, between Casgrain and de Chateaubriand avenues; Casgrain and Henri-Julien avenues, from Jean-Talon street southwards, and the extension of Shamrock street, eastwards, to the proposed Casgrain avenue, and the extension of Holy Cross street as far as Briand street."

c. By replacing subsection 6 thereof by the following:

"6. The president of the Quebec Public Service Commission shall finish his work and render his decisions or his orders on or before the 29th of June, 1935."

d. By replacing subsection 7 thereof by the following:

Charging of
certain re-
ductions
and pay-
ment of cer-
tain expro-
priations.

"7. The amount of the reduction in capital and interest calculated to the 1st of October, 1935, authorized by this section and by the resolutions of the council passed in virtue of the last paragraph of subsection 5 of this section, including the expenses mentioned in subsection 15 and the cost of the expropriations mentioned in subsections 16 and 17 of this same section, shall be charged to the city and shall be taken from its revenue without imposition of a special tax. The amount so charged to the revenue shall be apportioned over a period of forty years and shall be converted into forty annual instalments calculated on an interest basis of six per cent per annum and, each year, beginning with the fiscal year 1935-1936, there shall be provided for the payment of an annuity by a separate item in the budget, the same as the interest on the civic debt and the sinking-fund."

e. By replacing sub-paragraph *a* and the first two paragraphs of sub-paragraph *b* of subsection 8 thereof by the following:

Rolls for
expropria-
tions not
submitted.

"8. *a.* For any expropriation not submitted to the president of the Quebec Public Service Commission, the rolls shall remain in force and be executory. The rolls which have not yet been made shall be prepared at once and shall be put in force according to law within eighteen months following the date of the 20th of April, 1934.

Rolls for
expropria-
tions sub-
mitted.

b. For any expropriation which shall have been submitted to the president of the Quebec Public Service Commission, the rolls which have not been made shall be prepared in accordance with the award and put in force according to law within eighteen months following the date of the 20th of April, 1934.

Amending
of rolls.

Any roll made which shall have to be amended shall be so amended within six months from the date of the award by the president of the Quebec Public Service Commission in connection with the expropriation covered by such roll."

f. By adding thereto, after subsection 14 thereof, the following subsections:

Sums to be
charged to
city.

"15. All the sums disbursed by the city for expenses of proceedings and advertising, fees and expenses of the president of the Quebec Public Service Commission and remuneration of experts whose services have been retained by the city for the carrying out of the provisions of this section, shall be added to the amount charged to the city in virtue of subsection 7 of this section.

Charging of
certain ex-

"16. The cost of the expropriations of St. Hubert street, north of the tunnel, on the west side, from lot number 7-110

to lot number 7-120 inclusive; of Pine avenue, on the north side, between Park avenue and the fence dividing Mount Royal park and the property of McGill University, shall be added to the amount charged to the city in virtue of subsection 7 of this section. appropriation costs to city.

The rolls prepared for these two expropriations are repealed and the city shall refund, before the first of June, 1935, but without interest, the amounts which it has received under the said rolls after having deducted whatever those who are entitled to reimbursement may otherwise owe to the city. Rolls repealed.

"17. The resolution of the city council adopted on the 9th of January, 1933, establishing the mode of apportionment of the cost of the expropriations in Notre-Dame de Grâce ward is repealed and the cost of the expropriation of that part of St. James street situated in St. Henry ward shall be charged to the city and added to the amount charged to the city in virtue of subsection 7 of this section. Repealing of certain resolution of city council.

"18. As soon as the president of the Quebec Public Service Commission shall have made his award in connection with the expropriation for the widening of Beaver Hall Hill, north of Lagauchetière street, the chairman of the board of assessors, in accordance with the provisions of sub-paragraph *c* of subsection 8 of this section, shall apportion the share remaining payable by the bordering proprietors or by any other class of ratepayers created by the resolution enacting such expropriation, on all the immoveables in St. George ward, according to their value without buildings. Apportionment in certain expropriation.

"19. As soon as the president of the Quebec Public Service Commission shall have made his award concerning the expropriation for the extension of St. Joseph boulevard, between Papineau avenue and Fullum street, the chairman of the board of assessors, in accordance with the provisions of sub-paragraph *c* of subsection 8 of this section, shall apportion the share remaining payable by the bordering proprietors or by any other class of ratepayers created by the resolution enacting the said expropriation, in the following manner: fifty per cent on the bordering proprietors of St. Joseph boulevard, between Papineau avenue and Fullum street, and fifty per cent on the immoveables, in accordance with their value without buildings, within the territory of the parish of St. Pierre-Claver, bounded on the east by Iberville street, on the south by Mount Royal avenue, on the west by Papineau avenue and on the north by the Canadian Pacific Railway tracks." Idem.

Resolutions
validated.

8. The following resolutions are ratified and declared valid and legal, and every roll relating to the expropriation of Jean-Talon street, between Querbes and McEachran avenues, of Jean-Talon street, between Quebec avenue and St. Lawrence boulevard, of Jean-Talon street, between St. Lawrence boulevard and St. André street, of Lajeunesse street, south of Crémazie boulevard, and of Lajeunesse street, between Crémazie boulevard and Sauvé street, shall become in force and obligatory on the 1st of October, 1935.

1. Resolution of the council, under date of the 11th of October, 1934, amending the apportionment roll of the cost of expropriation of Jean-Talon street, between St. Lawrence boulevard and Querbes avenue;

2. Resolution of the council, under date of the 11th of October, 1934, amending the apportionment rolls of the cost of expropriation of Jean-Talon street, from St. Lawrence boulevard to St. André street; the establishment of a small public place bounded by St. Lawrence boulevard, Jean-Talon street, St. Dominique street, and the north side of the lane presently situated between St. Lawrence boulevard and St. Dominique street; the widening of Drolet street, at the northeast corner of Jean-Talon street; the opening of Berri street, north of Jean-Talon street, and the opening of Lajeunesse street, north of Jean-Talon street;

3. Resolution of the council, under date of 11th of October, 1934, amending the apportionment roll of the cost of expropriation of Jean-Talon street, between Querbes and McEachran avenues;

4. Resolution of the council, under date of 11th of October, 1934, amending the apportionment roll of the cost of expropriation of Lajeunesse street, between Crémazie boulevard and Sauvé street;

5. Resolution of the council, under date of 11th of October, 1934, amending the apportionment roll of the cost of expropriation of Côte St. Catherine road, from Côte des Neiges road to the limits of the city of Outremont;

6. Resolution of the council, under date of 11th of October, 1934, amending the apportionment roll of the cost of expropriation of Park avenue, between Beaumont street and Jean-Talon street;

7. Resolution of the council, under date of 11th of October, 1934, amending the apportionment roll of the cost of expropriation of Lajeunesse street, south of Crémazie boulevard;

8. Resolution of the council, under date of 11th of October, 1934, amending the apportionment roll of the cost of expropriation of Lajeunesse street, between Kelly street and river des Prairies;

9. Resolution of the council, under date of 11th of October, 1934, amending the apportionment roll of the cost of expropriation of Côte St. Catherine road, between Côte des Neiges and Décarie boulevard, as amended by a resolution of the council, under date of 3rd of November, 1934;

10. However, the city's share in the cost of the expropriations mentioned in the said resolutions, instead of being charged against the special tax provided by section 40 of the act 22 George V, chapter 105, shall form part of the amount charged against the city in virtue of subsection 7 of section 39 of the act 24 George V, chapter 88, as amended.

Charging of city's share of certain expropriations.

9. Notwithstanding any act, any resolution, any by-law or any contract to the contrary, the city of Montreal may, each year, by by-law adopted without previous notice, change the price or rate of the water tax now in force, in the territories of the cities of Westmount and Outremont, provided the price or rate of the water tax which shall be fixed by the city of Montreal be not higher than that which shall be imposed and levied by the latter in its own territory and does not exceed seven and one-half per cent of the annual value of the immoveables situated in the said cities of Westmount and Outremont, as entered on the roll in force in their respective territory; and the other charges concerning the water supply in the cities of Westmount and Outremont shall be the same as those imposed by the city of Montreal in its own territory.

Charging of water tax in Westmount and Outremont authorized. Proviso.

The city of Montreal shall pay every year to the city of Westmount twenty thousand dollars and to the city of Outremont twenty-five thousand dollars. In all other respects the existing contracts shall remain in force.

Payments by city of Montreal. Contracts.

10. 1. For the purposes of this section, unless the context implies a different meaning, the word "person" includes an individual, a firm, a company, a corporation, an association of persons, an estate, a sequestrator, a trustee in bankruptcy, a liquidator, a fiduciary trustee, an administrator or an agent; the word "sale" includes the sale pure and simple, the conditional sale, the sale by instalments, the exchange and any other contract whereby, at a price, a person transfers or binds himself to transfer to another the property of the thing concerned; the words "sale price"

Interpretation.

or "purchase price" include not only a price in money, but also the value of services rendered or other considerations or prestations accepted by the seller as price or value of the thing covered by the contract; the words "seller" and "purchaser" have the same meaning as the word "person" hereinabove defined and also include their representatives, managers and employees; the word "territory" means the territory of the municipalities mentioned in this section.

Imposing of
"sales tax".

Territory
affected.

Idem.

Purchase of
motor ve-
hicles, etc.

Exceptions.

2. The city may impose by by-law and levy, from the first of May, 1935, inclusive, in addition to any other tax, a special tax called "sales tax" not exceeding two per cent of the sale or purchase price, retail, except the exemptions hereinafter enumerated, of any moveables, any moveable effects, any merchandise and any article of trade whatsoever, including gas and electricity used for lighting, power or heating, sold in the territory of the city of Montreal or in that of the municipalities under the control of The Montreal Metropolitan Commission. Nevertheless no tax shall be imposed on the sale of any moveables, any moveable effects, any merchandise and any article of trade whatsoever to any person residing outside the said territory when the said merchandise is delivered, consumed or used outside of the said territory.

Subject to the exceptions in the foregoing paragraph, the tax may also be imposed and levied in the case of a sale made outside of the said territory, whether the purchaser resides or has his place of business in the said territory or outside thereof, provided that in such case the thing covered by the contract is within the said territory either at the time of the sale or at the time of the delivery except if it is brought therein for purposes of delivery only, or that the thing which is in the said territory has been carried out of the said territory with the intention of evading the payment of the tax.

The tax may also be imposed and levied in the case of the sale of a motor vehicle, as defined in the Motor Vehicle Act (Revised Statutes, Quebec, 1925, chapter 35), a piano, an electric refrigerator or a radio or of any other merchandise that the council may determine by by-law, to a purchaser who has his domicile or ordinary residence or place of business in the said territory, whatever be the place, outside of the said territory, where the sale or delivery is made.

3. The tax shall not be imposed in the case of the sale of bonds, debentures, shares of the capital-stock of a company or corporation, all other titles, all moveable securities,

all moneys, all transactions in products on the Canadian Commodity Exchange Incorporated, debts, rights of action, incorporeal rights, annuities, insurance premiums, soft drinks, aerated waters and beer, gasoline, foodstuffs, provisions or merchandise sold by a farmer, horticulturist, nurseryman, aviculturist, or apiculturist, and derived from his operations, provisions or merchandise purchased by a farmer, horticulturist, nurseryman, aviculturist or apiculturist, for the purposes of his operations, fire wood sold and delivered in quantities of one cord or less, coal sold and delivered in quantities of one ton or less, water from a waterworks, telegraph messages, medicaments on doctors' prescriptions, fares on tramways, autobuses, boats, railroads or other transportation system by land, water or air, tickets to places of amusement, as defined by chapter 125 of the Revised Statutes, 1925, as amended, gas and electricity accounts combined not exceeding two dollars and fifty cents per month, save such exceptions as the council may determine, nor in the case of sales made to the said municipal corporations or to school corporations situated within the limits of any of the said municipal corporations, to the Federal Government or to the Provincial Government, nor in the case of a sale made to or by a *fabrique* of a parish or a cemetery society or cemetery company, nor in the case of a sale for a price of ten cents or less or of a judicial sale, nor in the case of a sale by mail order business made by any person or joint-stock company carrying on such business within the limits of the said territory of the city when the merchandise so sold is sent outside of the said territory; nor in the case of meals as defined in the act 16 George V, chapter 55, and its amendments, and class books.

The above exemptions do not include candies, confection- Candies, eries and pastries, except when the sale is for ten cents or less. etc.

Notwithstanding the preceding exemptions, the council Exemptions may, by by-law, exempt from the tax the whole or part by council. of the sale price of merchandise it may deem to be of utmost necessity.

The tax is not exigible when the sale has been effected in When tax good faith before the 1st of May, 1935. The tax is not not exigible. exigible in the case of purchases made to carry out a contract for an undertaking by the job entered into before the 1st of March, 1935, and, if paid, the city is authorized to remit same.

When a sale is annulled, the tax is levied only on that When sale part of the price retained by the seller. The case is the annulled, same when the thing sold is returned or refused. etc.

Exchanging of merchandise. When a person gives in exchange, for part of the price of merchandise purchased by him, other merchandise of the same kind, the tax shall be payable only on the balance of the purchase price.

When tax to be paid. 4. The tax shall be paid by the purchaser at the time of the sale, whether the price is stipulated payable cash, on terms or by instalments, and shall be collected by the seller who is constituted by this act the agent of the city of Montreal for the collection of the same. This agent shall keep an account of the tax collected and to be collected and shall remit the tax collected to the city, according to the provisions of the by-laws which the city shall adopt in virtue of this section.

Recourse of seller. For the collection of this tax, the seller has the same recourse against the purchaser as for his sale price.

Exempting of certain seller from collection of tax. 4a. A seller having his place of business or commercial establishment outside of the city of Montreal and of the municipalities under the control of The Montreal Metropolitan Commission shall not be bound to collect the tax even if the sale be made to a purchaser having his domicile, ordinary residence or place of business in the city of Montreal or in one of the municipalities under the control of The Montreal Metropolitan Commission.

Paying of tax to city. In all cases in which the tax is payable and the seller is not obliged to collect it, such tax must be paid by the purchaser to the city of Montreal.

Taxing of total price. 5. If a sale includes several articles or objects, the tax is computed on the total of the price of the articles or objects included in the said sale and not on the price of each article or object separately.

Computation. In the computation of the tax, any fraction of a cent is counted as a whole cent, which the purchaser shall pay.

Privilege of city against person collecting tax. 6. Any person entrusted with the collection of the tax shall become a debtor of the city of Montreal for the amount of the tax collected. The claim of the city of Montreal against such person shall constitute a privileged claim on the moveables and moveable effects of such person and shall have the same rank as any other personal or moveable tax imposed by the city.

Offences. 7. It shall be unlawful for any person to purchase retail, in the cases provided in this section, without paying to the seller, at the time of purchase, the tax imposed and it shall be unlawful for the seller to remit the tax to the purchaser, either directly or indirectly.

Certain advertising. It shall be unlawful for any seller to advertise or let it be known to the public in any manner whatsoever, directly

or indirectly, that the tax the imposition whereof is authorized by this section shall not be payable or paid by the purchaser.

8. The city of Montreal may at any time adopt the by-laws and other measures which it may deem necessary or useful to assure the collection of the tax which it shall impose and, without limiting the scope of the foregoing provision, to define what constitutes, for the purposes of this section and for the imposition of the tax, a retail sale or purchase; to determine upon what amount the tax shall be computed when the price payable by the purchaser includes at the same time the price or the value of the work furnished by the vendor or of the use of an article furnished by the latter; to oblige every vendor to add to his invoices the amount of the tax payable or paid by the purchaser; to oblige any person entrusted with the collection of the tax to keep, in the manner indicated by the city and day by day, a separate account of the tax collected and to be collected; to make a written report to the city, under oath, on the dates which shall be fixed and on the forms which shall be supplied by the city; to remit to the city the tax collected, on the dates and in the manner determined by the said city; to allow his establishment or establishments to be visited, to allow his books and other documents to be examined by its director of finance or by any person representing him, in order to verify if the provisions of this act and of the by-laws adopted by the city are complied with and to establish the amount of the tax collected and to be collected; and to oblige every person as well as his officers and employees to furnish to the director of finance of the city or his representatives any information they may require.

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, after having been published for two consecutive days in two newspapers published in English and two newspapers published in French, in Montreal, 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.

9. Every person required to furnish to the city a report under oath may take such oath before a notary public or a commissioner of the Superior Court for the district of Montreal, before the director of finance or one of his assistants, or before the city clerk of the city of Montreal or before the clerk or secretary-treasurer of any municipal

Adopting of
by-laws for
collecting of
tax.

Application
thereof to
certain mu-
nicipalities.

Taking of
certain
oath.

corporation under the control of The Montreal Metropolitan Commission, who are hereby authorized to receive such oath.

Establishing
of certain
amount in
certain case.

10. If the seller does not make the report required, the director of finance of the city of Montreal shall establish, to his best knowledge, the amount of the tax collected and to be collected or to be paid, which amount so established shall then be considered as being the actual amount due to the city of Montreal. The burden of proof that the amount so established is not correct shall be upon the debtor.

Offences and
penalties.

11. Every person who, being the agent of the city of Montreal for the purposes of this act, refuses or neglects to collect the tax imposed or to keep an account thereof, infringes the present act and shall be liable, for each infringement, in addition to the payment of the costs, to a fine of at least five dollars and of not more than one thousand dollars, and, in default of payment of the fine and costs, to an imprisonment not exceeding three months.

Idem.

Every person making a purchase as provided for in this section without paying the tax imposed commits an infringement of this act and shall be liable for each infringement, knowingly committed, in addition to the payment of the tax and of the costs, to a fine not exceeding one hundred dollars, and, in default of payment of the fine and costs, to an imprisonment not exceeding one month.

Idem.

Every person who, being the agent of the city of Montreal for the purposes of this act, advertises or lets it be known to the public in any manner whatsoever, directly or indirectly, that the tax imposed shall not be paid by the purchaser, infringes the present act and shall be liable, for each infringement, to a fine of at least ten dollars and of not more than one hundred dollars in addition to the costs, and, in default of payment of the fine and costs, to an imprisonment not exceeding one month.

Idem.

Every person who, being the agent of the city of Montreal for the purposes of this act, remits to the purchaser the tax which the latter is to pay infringes the present act and shall be liable, for each infringement, in addition to the costs, to a fine of at least ten dollars and of not more than five hundred dollars, and, in default of payment of the fine and costs, to an imprisonment not exceeding one month.

Idem.

Every person who, being the agent of the city of Montreal for the purposes of this act, refuses or neglects to remit to the city of Montreal the tax which he has collected, infringes the present act and shall be liable, for each infringement, in addition to the payment of the tax collected

and of the costs, to a fine of at least ten dollars and of not more than one thousand dollars, and, in default of payment of the fine and costs and of the tax collected, to an imprisonment not exceeding three months.

12. The city of Montreal may, by any by-law passed under this section, impose for any infringement, other than those defined in the preceding subsection 11, of such by-law by any person, the fines and penalties provided by articles 307 and 307a of its charter. Offences and penalties.

12a. The payment of the fines and penalties imposed by this section and by any by-law adopted by the city shall not exempt the offender from the carrying out of the obligations and duties imposed upon him by this section and by the by-laws. Obligations, etc., of offender.

13. When an infringement of one of the city's by-laws is committed by a company or a corporation, the fine which the city may impose may be for double the amount of that which may be imposed on another person. Double fine in certain case.

14. In the case of a second offence, the city may also impose, for each infringement of its by-laws, heavier fines and penalties, provided the amount of the fine do not exceed in each case one hundred dollars and the term of imprisonment do not exceed three months. Second offence.

15. It shall be lawful for the Court to grant to the offender a delay not exceeding fifteen days to pay the amount of the fine imposed and the costs. Delay for payment of fine.

16. The Recorder's Court of the city of Montreal has jurisdiction to hear and adjudicate upon any action taken by the city of Montreal, either in virtue of this section or in virtue of any by-law authorized by this section, for the recovery of the said tax either from the vendor for what he has collected, or from the purchaser, and of the fines imposed by any such by-law and by this section, whatever may be the amount of such tax and of such fines and whatever may be the place of domicile or residence or the place of business of the defendant. Fines, etc., and jurisdiction of Recorder's Court.

The city of Montreal may also bring any such action before the Circuit Court of the district of Montreal or before the Superior Court of the district of Montreal, according to the amount claimed, whatever may be the place of domicile or of residence or the place of business of the defendant. Such action shall be considered as a summary action and articles 1151 to 1163, with the exception of the first paragraph of article 1153, of the Code of Civil Procedure, shall apply. Such action shall also be heard by precedence. Bringing of action before certain other courts.

Optional
procedure to
recover tax.

Without prejudice to the preceding modes of procedure, the city may also recover the said tax, either from the seller as regards the amount collected by him or from the purchaser, by adopting the mode indicated in articles 387, 387a, 388, 389, 389a and 390 of its charter, wherever may be the property of the debtor.

Responsibil-
ity for em-
ployees, etc.

17. The sale made by one of the employees or representatives of the seller shall be deemed as having been made by the seller himself. In the same manner the purchase made by one of the employees or representatives of the purchaser shall be deemed as having been made by the purchaser himself. In such cases, all recourses which the city may exercise under this section, or the by-laws which the city may adopt, may be exercised against the seller or the purchaser personally, as the case may be.

Prescrip-
tion.

18. The delay for the prescription of any tax recoverable under this section is the same as that fixed by the charter for the other taxes. For the fines and penalties imposed for the infringement of this section or of the by-laws adopted by the city in virtue of this section, such delay shall be of one year from the date when the infringement was committed.

Compensa-
tion of seller.

19. The city may compensate the seller, to the extent of 5% of the amount collected by him, for the additional work which the collection and the remittance of this tax may cause him.

Apportion-
ment of tax
revenue.

20. The annual revenue collected by the city of Montreal from the said tax shall, after deducting the expenses incurred by the city for the imposition and collection of such revenue, be apportioned each year by the city of Montreal between itself and the municipal corporations mentioned in subsection 2 of this section, in proportion to their respective population, as established by the last federal census.

Remittance,
to and use
by certain
municipal-
ities.

The amount accruing to any municipality under the control of The Montreal Metropolitan Commission shall be remitted to the latter by the city of Montreal. The Montreal Metropolitan Commission shall itself make the distribution and determine to what use the amount accruing to a municipality shall be put.

Coming into
force of cer-
tain by-
laws.

21. Every by-law adopted by the city of Montreal before the 1st of May, 1935, and whereby it imposes the tax authorized by this section, shall take effect only on the 1st of May, 1935.

Privileged
claim.

22. Notwithstanding the provisions of this section, the city retains against the purchaser who has refused or neglected to pay the tax its recourse for the recovery of such

tax, and such claim shall be privileged on the moveables and moveable effects of the purchaser and shall have the same rank as any other personal or moveable tax imposed by the city.

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

11. The city may impose by by-law and levy on any person, firm, company or corporation, having his ordinary residence or domicile or his or its place of business in the city of Montreal or in the municipalities under the control of The Montreal Metropolitan Commission, a tax not exceeding two per cent of the sum payable and paid by any such person, firm, company or corporation to The Bell Telephone Company of Canada for local exchange telephone service, except the receipts from public pay stations and from travellers in a hotel. Tax on local telephone exchange service.

The amount of the tax so imposed shall be added by the company on its invoices and the company, which is hereby constituted the agent for the city of Montreal, must collect such tax and hand it over to the city of Montreal on the dates which the latter may fix. Collection, etc., thereof.

The provisions of section 10 of this act shall apply, *mutatis mutandis*, the company being considered as the seller, and the debtor of the tax as purchaser. Provisions applicable.

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

The word "individual" includes the heirs, testamentary executors, administrators and curators, trustees in bankruptcy, liquidators, sequestrators or other legal representatives of individuals having their ordinary residence, domicile or place of business in the city of Montreal or in any of the municipalities under the control of The Montreal Metropolitan Commission. "Individual".

"Personal corporation" means a corporation or a joint-stock company (no matter when or where founded) directly or indirectly controlled by a person who has his ordinary residence, domicile or place of business in the city of Montreal or in any of the municipalities under the control of The Montreal Metropolitan Commission, or by such person and his wife or any member of his family, or by a combination of the aforementioned, or by any other person or corporation on his or their behalf, either by holding the majority of the shares of such corporation or in "Personal corporation".

any other manner, and whereof one-fourth or more of the gross revenue is derived from one or more of the following sources, namely:

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

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

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

Tax on income.

There is hereby imposed and there shall be levied and collected each year in addition to any other tax, from and after the 1st of May, 1935, upon any individual having his ordinary residence, domicile or place of business in the city of Montreal or in any of the municipalities under the control of The Montreal Metropolitan Commission, a tax not exceeding twenty per cent of the amount of the tax payable by such individual, in virtue of the Revised Statutes of Canada, 1927, chapter 97, and its amendments, for the preceding year ending on the 31st of December.

Private corporation.

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

Restriction.

Nevertheless, if the amount of the tax payable under the said act is two hundred dollars or less, the tax imposed by the city shall not exceed ten per cent, and if the amount is more than two hundred dollars but does not exceed four hundred dollars, it shall not exceed fifteen per cent.

Rate.

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

Declaration under oath.

On or before the 15th of May each year, including the current year, every such individual, without any notice or demand, shall deliver to the 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.

Remittance of tax.

Such individual must, at the same time, remit to the director of finance the amount of the tax imposed under this section, payable in accordance with the said return. However, such individual may remit only one-fourth of

Instalments.

the amount of such tax, by making a written declaration that he intends to pay in four instalments, the three other instalments being payable on the 1st of July, the 1st of September and the 1st of November following, with interest at the rate of six per cent per annum, to be computed from the last day prescribed for the production of the declaration.

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

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

If, within the six months following the above declaration, the taxpayer has not yet received the notice of assessment, he must deliver, to the director of finance of the city, a sworn declaration to that effect, and renew his declaration every six months, as long as he shall not have shown the said notice of assessment and produced a copy thereof. Making and renewal of sworn declaration in certain case.

If the notice of assessment shows that the taxpayer has paid to the city more than he owed, the city must return the excess to him. Returning of excess paid.

Every declaration or affidavit which the taxpayer has to deliver must be made on the forms supplied by the director of finance, which forms must have previously been approved by the executive committee. Forms for declaration, etc.

Every taxpayer required to furnish to the director of finance a sworn declaration or affidavit may take his oath before a notary public or a commissioner of the Superior Court for the district of Montreal, or before the director of finance or one of his assistants, or before the city clerk of the city of Montreal or the clerk or the secretary-treasurer of any municipality under the control of The Montreal Metropolitan Commission, who are hereby authorized to receive such oath. Where oaths may be taken.

When on an appeal or otherwise the assessment by the Minister is altered, the taxpayer shall be entitled to be reimbursed by the city of Montreal the amount which he may have overpaid. Reimbursement in certain event.

The city of Montreal may at any time adopt the by-laws and other measures not inconsistent with this section which it may deem necessary or useful to assure the collection of the tax imposed, and impose, for any infringement of such by-laws, a fine not exceeding forty dollars, but cannot exact other information than that furnished by the said individual, by his return or by that of the Minister of Finance of the Dominion. Adopting of by-laws, etc., authorized.

- No notice. Any such by-law may be adopted by the council without it being necessary to give previous notice thereof.
- Publication. Every such by-law shall be published immediately after its adoption, during two consecutive days, in two daily newspapers published in French and in two daily newspapers published in English, in the city of Montreal, and from and after the last publication, 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.
- Offences and penalties. Everyone who fails to deliver to the director of finance any declaration required by this section, within the prescribed delay, shall be liable to a fine of five per cent of the tax he is to pay, provided the total amount of such fine do not exceed \$500.00.
- Idem. The city, without prejudice to its right to claim such fine if a taxpayer does not make his declaration within thirty days from the date fixed, may sue such taxpayer before the Recorder's Court of the City of Montreal to have the amount of the tax owed by him established and to have him condemned to pay the amount of tax so established.
- Idem. Every taxpayer who fails to show or to produce to the director of finance his notice of taxation which he received from the Minister shall be liable to a fine not exceeding ten dollars for each day of delay.
- How tax to rank. Any tax imposed in virtue of this section is a municipal tax due to the city of Montreal. Such tax claimed is privileged with the same rank as any other personal tax imposed by the city of Montreal on all the moveable property of the taxpayer, except that declared unseizable by law.
- Fines, etc., and jurisdiction of Recorder's Court. The Recorder's Court of the City of Montreal has jurisdiction to hear and adjudicate upon any action taken by the city of Montreal, either in virtue of this section or in virtue of any by-law authorized by this section, for the recovery of the said tax and of the fines imposed in virtue of this section or by any by-law adopted by the city of Montreal, whatever may be the place of domicile or residence or the place of business of the defendant.
- Bringing of actions before certain other courts. The city of Montreal may also bring any such action either before the Circuit Court of the district of Montreal or before the Superior Court of the district of Montreal, according to the amount claimed, whatever may be the place of domicile or of residence or the place of business of the defendant. Such action shall be considered as a summary action and articles 1151 to 1163, with the exception of the first paragraph of article 1153, of the Code of Civil

Procedure, shall apply. Such action shall also be heard by precedence.

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

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

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

The annual revenue collected by the city of Montreal and derived from the said tax, after deducting the expenses incurred by the said city for the imposition and collection of such revenue, shall be divided each year by the city of Montreal between itself and the municipal corporations under the control of The Montreal Metropolitan Commission in proportion to their respective population, as established by the last federal census. Division of tax revenue.

The amount accruing to any municipality under the control of The Montreal Metropolitan Commission shall be remitted to the latter by the city of Montreal. The Montreal Metropolitan Commission shall itself make the distribution and it may determine to what use the amount accruing to a municipality shall be put. Remittance to and use by certain municipalities.

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

Any person infringing the provisions of the foregoing paragraph shall be liable to a fine not exceeding two hundred dollars. Offence and penalty.

13. The territory designated in this act as being under the control of The Montreal Metropolitan Commission shall only include the cities of Montreal, Westmount, Outremont and Verdun and the towns of St. Laurent, Montreal West, Montreal East, Mount Royal, Pointe-aux-Trembles, St. Michel and Montreal North. Territory affected.

14. The special tax authorized by the act 23 George V, chapter 123, section 50, and by the act 24 George V, chapter 88, section 29, shall not apply to the tax imposed or the imposition whereof is authorized by sections 3, 10, 11 and 12 of this act. Certain special tax.

Production
of certificate
by director
of finance.

15. For the fiscal year beginning on the 1st of May, 1935, the certificate which the director of finance must prepare, in virtue of section 50 of the act 23 George V, chapter 123, and of section 29 of the act 24 George V, chapter 88, on or before the 15th of February each year, may be prepared and produced at any time before the adoption of the budget.

Amending
of certain
by-laws.

16. Any by-law adopted in virtue of sections 10, 11 and 12 of this act may, at any time, be amended during the course of the financial year, by following the same procedure as that prescribed by the said sections, provided that no amendment aims at or results in increasing or lowering the tax imposed for the current period.

Depositing,
etc., of cer-
tain budget.

17. Notwithstanding the provisions of sections 17 and 50 of the act 23 George V, chapter 123, the budget for the financial year 1935-1936 may validly be deposited by the executive committee in the office of the council at any time before the 5th of May, 1935, and the council shall adopt it within ten days following such deposit.

Imposing of
taxes.

At any time before the adoption of such budget, the council shall impose the taxes which are to be levied for the said period.

If budget
not adopted.

If such budget is not adopted before the 1st of May, 1935, the executive committee in office may authorize the director of finance to use temporarily the cash in hand accruing from any source to pay the necessary expenses chargeable to revenue, incurred and exigible from the 1st of May, 1935. If there be no cash on hand, or if the amount on hand is not sufficient, the executive committee may authorize a temporary loan from the banks, which loan shall be reimbursed immediately after the adoption of the budget, either by means of revenue collected or by means of a regular loan in anticipation of the collecting of the revenue for the current period.

Adoption
automatic-
ally.

Failing the adoption by the council of the budget and the by-laws and the resolutions imposing the taxes within the said delay, the budget and the said by-laws and resolutions shall become automatically adopted by the mere fact of the expiry of the said delay.

Fines.

18. All the fines claimed or recovered before the Recorder's Court, before the Circuit Court or before the Superior Court, under this act, or in virtue of a by-law adopted under this act, shall belong to the city and shall form part

of its ordinary revenue, notwithstanding any law to the contrary which would apply in whole or in part the said fines either to an individual or to the Crown.

19. No action for infringement of this act may be taken without authorization from the director of finance. Authoriza-
tion re-
quired.

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

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