



## CHAPTER 132

An Act respecting the collection of certain taxes by the town of Montreal South

*[Assented to, the 6th of March, 1935]*

**WHEREAS** the municipal corporation of the town of Preamble. Montreal South has, by its petition, represented:

That the council of the said town of Montreal South did, by its by-law No. 1, in 1914, impose certain business taxes or licences upon all persons doing business within its limits, without making a distinction between the persons who were residents and non-residents;

That, by subsequent by-laws, in 1926 and in 1933, its by-law No. 1 was so amended as to impose increased taxes or licences upon non-residents, contrary to the provisions of section 526 of the Cities and Towns' Act (Revised Statutes, 1925, chapter 102);

That the council could have legally imposed said taxes or licences by proceeding under paragraph 12 of section 469 of the said Cities and Towns' Act, and that it was through inadvertence alone that the proceedings were carried out under section 526 thereof;

That the error, having been discovered by the council in 1934, was remedied, for the future, by a by-law which was passed, adopted and promulgated according to law;

That, during the years 1926 to 1934, a total sum of eight thousand seven hundred and eighty-five dollars and twenty cents was collected by the council from non-residents, under the authority of the above-mentioned by-law:

That a lawsuit has been taken against the said municipal corporation of Montreal South by a non-resident taxpayer for the recovery of the amount thus paid by him, and there is danger that several similar actions be taken against it;

That all these taxes or licences were imposed and collected in good faith, and were paid willingly and without protest by the interested parties;

That it would be ruinous and a severe hardship for the taxpayers of the town of Montreal South to be obliged to reimburse the above-mentioned amount; and

Whereas it is expedient to grant the prayer of the petitioner;

Therefore, His Majesty, with the advice and consent of the Legislative Council and of the Legislative Assembly of Quebec, enacts as follows:

Recovery prohibited.

**1.** No recourse may be had against the municipal corporation of the town of Montreal South to recover any taxes or licences imposed under the authority of its by-law No. 1 and its amendments, and collected by its council.

Application.

**2.** This act shall apply to pending cases, except as to the costs of those instituted before the seventh day of February, 1935.

Coming into force.

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