



CHAPTER 41

An Act to amend the Education Act respecting sales of
immoveables for taxes

[Assented to, the 20th of April, 1934]

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

1. The Education Act (Revised Statutes, 1925, chapter R. S., c. 133,
133) is amended by inserting therein, after section 419 ^{ss. 419a-}
thereof, the following sections: ^{419d, added.}

"419a. The school corporation may, at the time of the ^{Acquiring of}
sale of immoveables made in accordance with sections 548 ^{certain im-}
and following of the Cities and Towns' Act (Chap. 102), ^{moveables.}
bid for and acquire immoveables through the chairman
or other person authorized by the said corporation, without
being bound to pay the amount of adjudication forthwith.
The said school corporation may also bid for and acquire
such immoveables at any sheriff's sale or any other sale
having the effect of a sheriff's sale. The school corpora-
tion's bid, however, must in no case exceed the amount
of the school taxes in principal, interest and costs, with,
in addition, a sufficient amount to satisfy any privileged
claim of prior or equal rank to that of the school taxes;
but, in the latter case, the corporation must pay the
amount of the adjudication, in the same manner as any
other bidder.

"419b. The school corporation shall enter, in its own ^{Entering on}
name, the immoveables so purchased, upon the valuation ^{rolls.}
and collection rolls and upon the special apportionment
rolls; such immoveables shall remain subject to municipal

and school taxes like any other immoveables and shall be so assessed. The municipal taxes so imposed, however, shall not be collectable from the school corporation.

If immoveables redeemed.

If the right of redemption be exercised, the redemption price must include, in addition to the amount paid by the school corporation for such immoveable and interest thereon at ten per cent, the amount of the general or special municipal and school taxes imposed on such immoveable from the date of the adjudication to the date of the redemption, or the instalments due upon such taxes if they are payable by instalments, and also the sums of money owing for municipal and school taxes which have not been paid in the distribution of the monies levied by the sale.

After redemption.

After redemption, the unexpired instalments of special taxes shall continue to affect the immoveable redeemed and the owner shall be liable therefor.

If redemption not exercised.

"419c. If the redemption is not exercised within the period fixed by law, the secretary-treasurer, sheriff, prothonotary or trustee, as the case may be, shall draw up and sign a deed of sale in favour of the school corporation and have the same registered.

Delay for sale of immoveables not redeemed.

"419d. Immoveables so acquired by the school corporation, which have not been redeemed, must be sold, by auction or by private sale, as the school corporation may order by resolution, within the year following the expiration of the delay during which redemption may be exercised. The Superintendent may, however, extend such delay at the request of the school corporation for reasons which he deems satisfactory."

Extension of delay.

Coming into force.

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