



## CHAPTER 71

An Act to amend the Act to extend the delay for the prescription of municipal and school taxes and respecting the compulsory sale of certain 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 act 22 George V, chapter 93, is amended by re-22 Geo. V,  
placing the figures: "1933", in the fourth line of section 1 c. 93, s. 1,  
thereof, by the figures: "1934". am.

**2.** The said act is amended by adding thereto, after Id., ss. 2-17,  
section 1 thereof, the following sections: added.

**"2.** In the following sections:

1. The words "municipal corporation" mean any city or town corporation, whether incorporated under a general or special act; Interpretation: "Municipal corporation";

2. The words "school corporation" mean any corporation of school commissioners or school trustees, the jurisdiction whereof extends over the whole territory of a city or town municipality or over a part thereof situated in the city or the town, and, generally, any commission and any board, with like jurisdiction, incorporated for the purpose of administering schools in the Province; "School corporation";

3. The words "school assessment" mean the school taxes and the monthly fees. "School assessment".

**"3.** The person fulfilling the duties of secretary-treasurer, secretary or treasurer of a school corporation must, each year, between the fifteenth of July and the first of August, prepare and transmit to the clerk of the municipal Transmission of statement respecting unpaid school assessments.

corporation in the municipality, the territory whereof is wholly or partly under the jurisdiction of the said school corporation, a statement indicating the immoveables on which, on the thirtieth of June preceding, the school assessments due for two years or more have not been paid.

**Contents.** Such statement must give the names and occupations of the ratepayers who owe such school assessments, the amount in detail of all the school assessments due and the description of the lands subject to the payment thereof, according to the valuation and collection rolls.

**Transmis-  
sion of state-  
ment re-  
specting  
unpaid mu-  
nicipal  
taxes.** “4. The treasurer of a municipal corporation must, each year, between the fifteenth of July and the first of August, prepare and transmit to the clerk of the said municipal corporation a statement indicating the immoveables on which, on the thirtieth of June preceding, the municipal taxes due for two years or more have not been paid.

**Contents.** Such statement must give the names and occupations of the ratepayers who owe such municipal taxes, the amount in detail of all the municipal taxes due and the description of the lands subject to the payment thereof, according to the valuation and collection rolls.

**Deposit of  
statements.** “5. The statements transmitted under sections 3 and 4 shall remain deposited in the office of the municipal corporation and they shall be open to inspection by the interested parties or their representatives until the last day of September following their deposit.

**Granting of  
delay upon  
petition by  
owner of im-  
moveable.** “6. During the said month of September, the owner of an immoveable, mentioned in such statements or in one of them, may, by a mere petition presented, personally or by attorney, to a judge of the Superior Court or to a judge of the Circuit Court if the immoveable is situated in the district of Montreal, or, in the other cases, to a judge of the Superior Court or to a district magistrate in the district in which the immoveable is situated, obtain a delay to pay the amount of the municipal taxes and school assessments owed by him, if he prove that he is unable to make such payment, but that he would be able to make it within the delay granted by the judge.

**Service, etc.,  
of petition.** “7. The petition must be accompanied by a notice of the date, hour and place of its presentation and be served, in the manner provided for in the Code of Civil Procedure, upon both the municipal and the school corporations if the delay asked for concerns municipal taxes and school assessments, or upon the one or the other according as the delay concerns municipal taxes or school assessments.

No fee or duty upon the said petition shall be payable <sup>Fees and duties.</sup> to the prothonotary, to the clerk of the Circuit Court or to the clerk of the Magistrate's Court.

The procedure on such petition shall be in accordance <sup>Procedure.</sup> with the provisions of the Code of Civil Procedure; and no such petition may be granted by consent nor upon confession of judgment, and its allegations must be proved.

**"8.** The judge or the magistrate to whom a petition is presented may require such information as he may deem <sup>Requiring of information by judge, etc.</sup> necessary, by witnesses, affidavit or otherwise, respecting the capacity of the petitioner to pay, and may, in his discretion, grant such delay as he may deem expedient, but not exceeding twelve months counting from the date of the service of the petition. If a hearing is held, it must be so held in the district wherein is situated the immoveable affected.

Upon a petition duly served and presented at least fifteen <sup>Granting of additional delay.</sup> days prior to the expiration of the delay granted under the preceding paragraph, an additional delay not exceeding twelve months may be granted if the petitioner establishes that he is unable to pay the taxes and school assessments owing by him.

His judgment shall be final and without appeal. <sup>Judgment.</sup>

Without prejudice to the provisions of section 1 of this <sup>Prescription.</sup> act, prescription shall cease to run with respect to the school assessments and municipal taxes for the payment of which a delay is granted under this act, during such delay.

**"9.** The judge may, for the arrears due prior to the <sup>Payment by instalments.</sup> 30th of June, 1934, if they cover three years or more, authorize the payment of such arrears by means of equal and consecutive annual instalments, limited to a period of five years, with interest at the legal rate.

Such arrears shall then become exigible only at each of <sup>When payable.</sup> the dates fixed for the said instalments.

If the owner, however, fails to pay any instalment at <sup>If instalment not paid.</sup> maturity, in accordance with the authorization given by the judge, the arrears shall then become exigible.

**"10.** Fees not exceeding five dollars may be claimed <sup>Advocates' fees.</sup> by advocates presenting the said petitions, whether contested or not.

**"11.** The clerk of the municipal corporation must: <sup>When clerk must proceed to the sale of the immoveables.</sup>  
 a. Within the fifteen days following the month of September contemplated by section 6, proceed to the sale of the immoveables mentioned in the statements transmitted

under sections 3 and 4, for which a petition has not been presented under the said section 6, and if the school assessments or municipal taxes are still due:

b. Within the fifteen days following the date of a judgment dismissing a petition presented under section 6, proceed to the sale of the immoveables mentioned in the statements transmitted under sections 3 and 4, for which a petition shall have been presented under section 6, and if the school assessments or municipal taxes are still due;

c. Within the fifteen days after the expiration of the delay granted under section 8 and if the judgment therein contemplated has not been complied with, or within the fifteen days following the date fixed under section 9 for any instalment the payment whereof has not been made, proceed to the sale of the immoveables mentioned in the statements transmitted under sections 3 and 4, liable for the payment of the school assessments or municipal taxes for which such delay has been granted.

How sale  
effected.

The said sale shall be effected by public auction at the office of the council and, for the purposes of this section, the clerk shall give a public notice of the day and hour at which it will take place in the above office. Such notice must contain a description, in accordance with the provisions of Article 2168 of the Civil Code, of the immoveables the sale whereof is required, and must be posted up in the places where the posting of public notices of the municipal corporation concerned is effected or be published in the newspapers, as the case may be, in conformity with the general or special act governing the said corporation.

Additional  
provisions  
for sale.

For the rest, the above sale shall be subject to the provisions of sections 551 to 571, inclusively, of the Cities and Towns' Act (Revised Statutes, 1925, chapter 102); however, notwithstanding sections 551 and 551a of the said act, the only publications required, for the purposes of this act, shall be those in the *Quebec Official Gazette* and they shall be free.

Payment by  
treasurer.

**"12.** The treasurer of the municipal corporation must pay over to the clerk the necessary sums for putting the said immoveables up for sale.

Preparation  
of statement  
in certain  
case.

**"13.** When a municipal corporation which, under the law, collects school assessments and pays them over at a fixed date is concerned, the statement contemplated by section 3 shall be prepared and transmitted by the treasurer of the said corporation.

The said municipal officer, for the preparation of such statement, may require the person acting as treasurer of the school corporation to furnish him with all the documents and information which he may require. Requiring of information, etc.

**"14.** Nothing in this act shall affect the right of a school corporation or of a municipal corporation to proceed, in accordance with the law governing it, to the sale of immoveables on which the school assessments or municipal taxes due for less than two years have not been paid. Rights safeguarded.

**"15.** Any person who refuses or neglects to conform to any provision of this act commits an offence and shall be liable, on proceedings taken by an interested ratepayer or by the Quebec Municipal Commission, in addition to the costs, to a fine not exceeding three hundred dollars, and, in default of payment of such fine and costs, to an imprisonment of three months in the common gaol. Offences and penalties.

**"16.** The provisions of this act shall prevail notwithstanding any other provisions to the contrary contained in any general or special act. Provisions to prevail.

**"17.** Sections 2 to 16, inclusive, of this act shall not apply to any corporation declared in default under sections 32 to 38 of the Quebec Municipal Commission Act (22 George V, chapter 56), while such corporation is under the control of the Quebec Municipal Commission." Application restricted.

**3.** Section 2 of the act 22 George V, chapter 93, is amended by replacing the figure: "2", at the beginning thereof, by the figures: "18". 22 Geo. V, c. 93, s. 2, am.

**4.** The provisions of section 1 of this act shall be deemed to have been in force as from the first of January, 1934. Retroactive provisions.

**5.** The Quebec Municipal Commission shall have the right to exempt from the application of this act, for such period and upon such conditions as it may deem expedient, the municipalities the charters whereof comprise provisions or a tax collection system as effective as those contemplated by the provisions of this act. Exemptions from application of act.

**6.** This act, and notably the delay which may be granted by the judge or the magistrate, shall not have the effect of altering the act 23 George V, chapter 99, and its amendments, which shall continue to apply as if this act did not exist. Provisions not affected.

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

