



CHAPTER 43

An Act to amend the Cities and Towns' Act

[Assented to, the 15th of March, 1933]

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

1. Section 173 of the Cities and Towns' Act (Revised R. S., c. 102, Statutes, 1925, chapter 102) is amended by adding thereto, s. 173, am. after the word: "elections", in the third line of the second paragraph thereof, the words: "and the date for the nomination of candidates".

2. The said act is amended by adding thereto, after Id., s. 485a, section 485 thereof, the following section: added.

"485a. If an immoveable has been wholly or partly Entering of omitted immoveable on certain roll. omitted from the valuation roll or the collection roll, it may be entered the following year on the valuation roll or the collection roll or on both, as the case may be, and be charged with the taxes for the then current year and with the arrears for the years during which it has so been wholly or partly omitted, but not for more than three years of arrears.

The valuation of the said immoveable or part of im- How valuation based. moveable omitted must be based on the municipal valuation for each year of the said arrears.

The owner concerned cannot contest the legality of the No contestation. valuation or collection rolls previous to those of the current year, except as regards the amount of the valuation of his Exception. immoveable so omitted."

3. Section 575 of the said act is amended by striking R. S., c. 102, s. 575, am. out the second paragraph thereof.

R. S., c. 102, s. 576, am. **4.** Section 576 of the said act is amended by striking out the words: "which, however, shall not exceed thirty years," in the third and fourth lines of the third paragraph thereof.

Coming into force. **5.** This act shall come into force on the day of its sanction.
