



CHAPTER 119

An Act to amend the charter of the town of St. Pierre

[Assented to, the 19th of February, 1932]

WHEREAS the corporation of the town of St. Pierre, Preamble.
has, by its petition, represented that it is in the interest of the proper administration of its affairs that its charter, the act 8 Edward VII, chapter 100, as amended by the act 15 George V, chapter 102, be again amended in order to increase its power to tax commercial establishments, circuses and places of amusement;

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. The charter of the town of St. Pierre, 8 Edward VII, 8 Ed., VII, chapter 100, as amended by the act 15 George V, chapter e. 100, s. 102, is again amended by adding thereto, after section 26 26a, added. thereof, the following section:

“**26a.** Section 526 of the Cities and Towns’ Act (Re- R. S., c. 102, s. 526, re-vised Statutes, 1925, chapter 102) is replaced, for the town, placed for town. by the following:

“**526.** In addition to the taxes provided for in section Tax on trades, etc. 523, the council may establish, impose and levy certain annual dues or taxes on all trades, manufactures, financial or commercial establishments, occupations, arts, professions, callings or means of earning a profit or a livelihood, carried on or followed by one or more persons, firms or corporations in the municipality. Such dues or taxes may, in the discretion of the council, be imposed at a fixed sum on all kinds or on certain kinds of occupation liable for such dues or taxes or at a sum proportionate to the annual assessed value of the immovable or of any portion thereof,

occupied for the carrying on or following of same, or be imposed in both forms at the same time, and may be different or higher for persons who do not reside or have not resided in the municipality for twelve months from those for persons who reside therein, provided that the fixed sum do not in any case exceed two hundred dollars, and that the sum proportionate to the annual value of the immovable occupied for the carrying on or following of same do not exceed ten per cent of such value. The town, however, cannot in the latter form, levy an amount exceeding six hundred dollars.

Proviso.

Tax on circuses, etc. In the case of dues or taxes imposed and levied on circuses, menageries, exhibitions of curious objects, travelling shows and amusements and other public representations, temporarily presented or carried on in the town, such dues or taxes may also be imposed and levied day by day and may amount to five hundred dollars, for the first day's exhibition or operation, and to three hundred dollars, for each subsequent day."

Restriction.

2. This act shall not affect the persons or corporations already exempted from taxes or to whom or which the town will in the future grant a commutation of taxes or who or which, consequent upon a contract or an arrangement with the town, have had already or will have the taxes affecting their industries or trades established at a fixed amount, or whose immoveables are already or will in the future be subjected, for purposes of taxation, to a uniform valuation during a fixed period.

Coming into force.

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