



CHAPTER 65

An Act respecting Protestant school taxes in the town of Dorval Island

[Assented to, the 11th of March, 1931]

WHEREAS the town of Dorval Island has, by its petition, represented:

That there are not and have not been since the incorporation of the said town any schools therein or any children domiciled therein;

That it is expedient that the matter of Protestant school taxes in the said town be specially provided for;

Whereas it is expedient to grant the prayer contained in the said petition;

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

1. All immoveable property in the town of Dorval Island belonging to Protestant property-owners shall be deemed to have been exempt for the five years ending on the 30th of June, 1930, from all uncollected Protestant school taxes including those imposed by subsection 1 of section 16 of the act 15 George V, chapter 45.

Exemption of Protestant property-owners in Dorval Island, for certain period.

2. Section 16 of the act 15 George V, chapter 45, as amended by the act 16 George V, chapter 47, section 1, and as replaced by the acts 17 George V, chapter 42, section 2, and 18 George V, chapter 51, section 1, and again amended by the acts 18 George V, chapter 52, section 1; 18 George V, chapter 53, section 1; 19 George V, chapter 48, section 2, and 20 George V, chapter 60, section 1, is again replaced by the following:

15 Geo. V, c. 45, s. 16, replaced.

Uniform tax,
at the rate
of ten mills.

“16. 1. From and after the 1st of July, 1925, in the various cities, towns or other local municipalities the territory of which is subject to the jurisdiction, for Protestant School purposes, of the Central Board, there is hereby imposed a uniform tax, to be entitled the Protestant school tax, at the rate of ten mills in the dollar, upon all immoveable property in such municipalities belonging to Protestant property-owners.

Uniform
tax, at the
rate of
twelve mills.

“2. From and after the 1st of July, 1925, in the various cities, towns or other local municipalities mentioned in subsection 1 of this section, there is hereby imposed a uniform tax at the rate of twelve mills in the dollar, upon all the immoveable property inscribed in the neutral panel of each such city, town or local municipality, to be apportioned between Protestant and Roman Catholic education proportionately to the number of children from five to sixteen years of age of each religious denomination, respectively, residing in the municipality, as appears by the school census of the previous school year, with the exception of the city of Montreal.

Prerequi-
sites of pay-
ments to
Roman
Catholic
school
boards.

“Nevertheless, after such apportionment, in any municipality other than the city of Montreal, before any part of the proceeds of the neutral panel tax may be paid over to any Roman Catholic school board for the purposes of Roman Catholic education, such school board must transmit to the proper municipal authorities a certified copy of the school collection roll. Upon such certified copy of the school collection roll being so transmitted, it shall be the duty of the municipal authorities to pay over, out of the proceeds of the neutral panel tax, to the Roman Catholic school board concerned, an amount equal to that which it would have received if the rate of the tax imposed on the immoveable property of Roman Catholics applied to the immoveables on the neutral panel, provided, however, that such amount do not exceed the proportion of the tax of twelve mills on the dollar imposed by law and available for the Roman Catholic school board. The surplus, if any, shall be forthwith returned to the ratepayers on the neutral panel in the same proportion in which it was paid in by them. This paragraph shall apply as and from the 1st of July, 1925.

Assessment
of real
estate of
Ile Dorval
for neutral
panel.

“Notwithstanding the fact that there are no schools nor any children domiciled in the municipality of the town of Ile Dorval, the real estate in the neutral panel of the said municipality of the town of Ile Dorval shall be assessed by the municipal authorities, and the proceeds of such tax

shall be paid by the said authorities, to the Protestant and Roman Catholic school corporations of which the municipality of the town of Ile Dorval forms part, in proportion to the number of children from five to sixteen years of age of each religious denomination respectively attending the schools of each school municipality.

"3. The taxes mentioned in subsections 1 and 2 of this section are hereby substituted for and shall take the place of all other taxes heretofore imposed upon property inscribed upon the Protestant or neutral panel of any such city, town or local municipality. ^{Taxes substituted.}

"4. In every municipality under the jurisdiction of the Central Board in which there is no neutral panel under the law, the neutral panel referred to above shall include all immoveable property which, according to the law now in force in the city of Montreal, forms panel No. 3, as defined by the act 2 George V, chapter 28, section 8. ^{Neutral panel.}

"5. The taxes above mentioned shall be levied and collected by the proper municipal authorities, at the same time as the municipal taxes, and, notwithstanding any special or general provision of law governing any such municipality, the amount of the said Protestant school tax so levied and the share of the said tax upon the neutral panel accruing for the benefit of Protestant education shall be paid over to the Central Board by the proper municipal authorities, independently of the collection thereof, in four payments, the first of which shall be forty per cent, payable within one month of the date fixed by the said municipality as the due date of the tax on immoveables, both for municipal and for school purposes; the second of which shall be twenty per cent, payable two months after the due date of the tax on immoveables; the third of which shall be twenty per cent, payable four months after the due date of the tax on immoveables; and the fourth of which shall be the balance of the amount of the tax above-mentioned and shall be payable seven months after the due date of the tax on immoveables, but in any event not later than the 30th of June in each year; provided that, in the case of the city of Montreal, at the time of payment of each instalment of the said sum there shall be deducted from it the amount previously paid or then payable for interest and sinking-fund on the bonds of the Protestant Board of School Commissioners of the City of Montreal, and every said sum shall be recoverable by the said Central Board before any court of competent civil jurisdiction, with interest and costs. As to the school taxes for the school year ending on the 30th of June, 1926, the full amount thereof, whether collected or not by the proper ^{Levying of taxes.}

- municipal authorities, shall be paid over by the latter to the Central Board not later than the said 30th of June, 1926. The Central Board shall be entitled to claim from any municipality that may be in arrears in making any of the said four payments interest at the rate of five per cent per annum on the amount of such arrears. The municipal council may, by resolution approved by the Minister of Municipal Affairs, borrow, at its choice, a sufficient amount to pay in one payment all instalments hereabove mentioned or each of them at maturity. Such loans shall in nowise affect the borrowing power of such municipalities and shall be reimbursed out of the school taxes collected.
- Interest on arrears.** “6. Out of the monies so received the Central Board shall pay over, from time to time, to each local board, the amount necessary to meet the budget requirements of each local board as approved by the Central Board.
- Loans to pay instalments.** “7. The town of Mount Royal and the town of Hampstead shall be exempted from the application of the taxes imposed by this section for the next three years after the coming into force of this act, and during such three years the school taxes in the said towns shall be fixed by their respective boards, provided that they be not lower than those now in force.
- Meeting of budget requirements.** “The above exemption is further extended as follows: the Protestant and neutral panel school taxes of the said two towns shall be increased annually beginning from the first day of July, nineteen hundred and twenty-eight, by one mill in the dollar above the rate now in force which, in the case of the town of Hampstead, is at the present four mills, and, in the case of the town of Mount Royal, is at present $5\frac{1}{2}$ mills for both Protestant and neutral panel, until such time as the Protestant tax reaches ten mills and the neutral panel tax reaches twelve mills.
- Certain exemption for Mount Royal and Hampstead.** “Should the school requirements of the above school municipalities necessitate expenditures in any one year, the payment of which cannot be provided for out of the taxes imposed under the next preceding paragraph of this subsection, the commissioners of either of the said two school municipalities, as the case may be, may anticipate the yearly increase provided for in the said next preceding paragraph of this subsection, and may increase the imposition by as many mills in the dollar as may be necessary up to, but not to exceed a total of ten mills for the Protestant panel and twelve mills for the neutral panel.
- Exemption extended.** “7a. Notwithstanding the provisions of subsection 1 of this section, the Protestant school tax thereby imposed upon immoveable property in the town of Dorval Island
- Anticipation of yearly increase for certain expenditures.**
- Special rate of Protestant taxation for**