



CHAPTER 111

An Act to consolidate the charter of the city of Levis

[Assented to, the 20th of March, 1930]

WHEREAS the city of Levis has, by its petition, re-Preamble.
presented that it is necessary for the proper ad-
ministration of its affairs, that its charter, the act 6 Edward
VII, chapter 49, and the acts amending it, be revised and
consolidated and that new provisions be added thereto,
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. This act shall be cited as "The charter of the city of Short title.
Levis". The provisions of this act shall not prejudicially Rights safe-
affect vested rights. guarded.

2. The inhabitants and ratepayers of the city of Levis Incorporation.
and their successors are and remain a corporation and tion.
body politic, under the name of "The city of Levis". Name.

3. The city of Levis is and remains separate from the City separ-
county of Levis for municipal purposes. Whenever, under ated from
the law, the city may be called upon to contribute towards county.
certain expenditures within the jurisdiction of the council
of the county of Levis, the city cannot be held to con-
tribute to any such expenditure, unless it has been con-
vened by the secretary of the county council to the meeting
of the county council at which such expenditure is taken
under consideration; such notice shall be given at least
eight days before that fixed for the meeting. The city
council may delegate one of its members to attend the
meeting of the county council, and for the purpose of dis-

cussing and voting on such expenditure or expenditures the delegate shall be deemed a member of the county council.

Provisions applicable.

4. The city of Levis shall, in future, be subject to the provisions of the Cities and Towns' Act (Revised Statutes, 1925, chapter 102), except insofar as they may be inconsistent with the provisions of this act.

Acts repealed.

The act of incorporation of the town of Levis, 6 Edward VII, chapter 49, and the acts amending the same, 9 Edward VII, chapter 87; 6 George V, chapter 49; 9 George V, chapter 98; 10 George V, chapter 89; 14 George V, chapter 89, and 18 George V, chapter 102, are hereby repealed.

Succession.

5. The corporation hereby constituted succeeds to the rights, privileges, obligations, property, claims and actions of the corporation existing under the acts repealed by the foregoing section.

Continuing in office.

6. The present mayor and aldermen of the city of Levis, or their substitutes in the event of a vacancy, shall remain in office until replaced at the next general election to take place in 1931.

Idem.

7. The present municipal officers and employees of the city shall remain in office until they are dismissed, resign or are replaced by the council.

By-laws, etc., continued in force.

8. The by-laws, resolutions, *procès-verbaux*, rolls, accounts for taxes and debts, ordinances, plans and other municipal acts and documents whatsoever, passed or consented to by the council of the town of Levis or of the city of Levis, and now in force, shall continue to have their full effect until set aside, amended, repealed or accomplished.

Notes, etc., continue to have effect.

9. The notes, bonds, obligations, pledges, covenants or contracts subscribed, accepted, endorsed or consented to by the town of Levis or the city of Levis, until the coming into force of this act, shall continue to have their effect.

Boundaries.

10. The city of Levis comprises within its boundaries the territory hereunder bounded and described as follows, namely:

“The city of Levis, in the county of Levis, is bounded in front to the northwest by the river St. Lawrence at a depth of forty feet at low water; in rear, to the southeast, by the parishes of St. Téléspore, St. David de l’Auberivière, and St. Louis de Pintendre, and by a portion of the town of Lauzon; on one side, towards the northeast, by the said town of Lauzon, and on the other side to the southwest by the Etchemin river and by the parishes of St. Romuald and St. Téléspore; measuring about one hundred and thirty-two arpents in front, and containing in superficies about two thousand two hundred and twenty-two acres.”

11. The territory of the city of Levis is divided into ^{Division} four wards, namely: St. Lawrence Ward, Lauzon Ward, ^{into wards.} Notre-Dame Ward, and Villemay Ward.

The numbers mentioned in the present description are ^{Description:} the numbers of the official cadastre for each of such wards:

St. Lawrence Ward is bounded as follows:

In front to the northwest by the river St. Lawrence at a ^{St. Law-} depth of forty feet at low tide, starting from the prolonga-^{rence Ward.} tion into deep water of the line between No. 2 and No. 406 of Lauzon Ward (formerly the property of George Couture), running in a southwesterly direction to the prolongation of the southwest line of lot No. 638; thence in deep water to the southeast by the said prolongation of the southwest line of lot No. 638 to low water mark; thence by the southwest line of lots Nos. 638 and 639, adjoining the parish of St. Romuald d’Etchemin, by the middle line of the Etchemin river, to the middle of the St. Nicholas road; thence to the northeast by the middle of the said St. Nicholas road from St. Romuald d’Etchemin to the place where the said St. Nicholas road intersects the western line of lot No. 650, and by the south line of lot No. 650 to the line separating the said lot No. 650 from No. 651; thence to the southeast by the line separating the parish of St. Téléspore from No. 652 and its subdivisions (the property of the Domain) to the Etchemin river; thence by the right bank of the said Etchemin river and by a line separating the said parish of St. Téléspore from lots Nos. 652 and 653, to the depth of the said lot No. 653; thence to the east by the line at the depth of the said lot No. 653 to the southeast corner of said lot; thence to the northwest by the northeast line of the said lots Nos. 653, 652 and 651 to lot No. 615 (formerly the property of John Lambie); thence to the east at the depth of the said property by the south line of lots Nos. 615 and 614 to the southeast corner of the

said lot No. 614: thence to the northwest by the northeast line of the said No. 614 and of lot No. 613 to the depth of No. 605 at the brow of the hill, facing the river; thence to the northeast following the brow of the hill by the southeast line of the said lot No. 605, to the southeast corner of said lot; thence to the north by the east line of lots Nos. 605 and 604 to the depth of lot No. 599; thence in a general northeasterly direction following the brow of the hill by the southeast or rear lines of lots Nos. 599, 598, 597, 591, 590, 587, 585, 569, 561, 550, 549, 545, 541 and 528 to the southeast corner of lot No. 524; thence by the southwest side line of No. 520 to its depth; thence to the northeast by the rear line of the said lot No. 520 to its southeasterly corner; thence to the northwest by its northeast side line to lot No. 511; thence by the southeast and northeast lines of the said lot No. 511 to the brow of the hill; thence towards the northeast, following the brow of the hill, by the southeast line of lots Nos. 496, 495, 494, 490, 489, 488, 485, 484, 481, 480, 477, to the southeast corner of lot No. 465; thence by the southeast line of lots Nos. 451 and part of 455 to the top of Dawson's Hill, west side; thence by the east side of Dawson's Hill to the southwest corner of lot No. 449; thence by the southeast side line of lots Nos. 448 and 434 to the southeast corner of the said lot No. 434; thence to the northwest by the northeast side of the said lot No. 434 to the brow of the hill; thence to the northeast, following the brow of the hill, by the southeast line of lots Nos. 431, 432, 432a, 433, 415, 414, 411, 410, 409, 408, 407, 406, 405, 404, 403, 402, 401, 400, 399, 398, 388, 378, 377, 374, 373, 372, 371, 370, 369, 368 and 364, to the southeast corner of lot No. 360; thence, to the southeast by the southwest line of lot No. 359 and crossing Patton hill following the south line of lot No. 352; thence, by the northeast side line of lots Nos. 352 and 351 to the brow of the hill; thence to the northeast, following the brow of the hill, by the southeast or rear lines of lots Nos. 330a, 330, 332, 320, 319, 317, 316, 313, 312, 311, 306, 305, 304, 303, 302, 294, 293, 292, 291, 290, 289, 280, 278, 277, 276, 275, 274, 273, 272, 271, 264, 263, 262 and 261, to the southeast corner of lot No. 260; thence to the southeast by the southwest line of lot No. 233 (in prolongation of the line between the parishes of St. David and Notre-Dame) to the depth thereof; thence to the east and southeast partly by the south rear line and partly by the southwest rear line of the said No. 233; thence in the same alignment by the southwest side of a street situated in front of lots Nos. 224, 221, 220, 217 and 216, to St. George's road; thence to the southeast by the southwest side line

of lot No. 655 (formerly the Tibbits property), an average depth of four arpents and six perches, to the Government road; thence to the northeast by the northwest line of the said road, about one arpent and nine perches; thence to the northwest by the northeast side line of the said lot No. 655 to the St. George's road; thence by the northwest side of the St. George's road to Tibbits street; thence to the northwest by the northeast line of Tibbits street and of Nos. 164, 163, 162, 161, 160, 159, 158, 157, 156, 155, 154, 153, 152 and 146 to the brow of the hill; thence to the northeast, following the brow of the hill, by the southeast line of lots Nos. 120, 119, 118, 117, 116, 115, 114, 114a, 110, 109, 103, 102, 101, 91 and 90 to the southeast corner of No. 89; thence to the northeast, following the brow of the hill, between St. Lawrence Ward and Notre-Dame Ward, by the east and southeast or the rear lines of lots Nos. 80, 79, 78, 77, 69, 68, 64a, 64, 63, 59, 58, 57, 56, 55, 54, 51, 50, 49, 48, 46, 45, 41, 40, 39, 38, 37, 36, 35, 34 and 1, to Davidson's Hill; thence, to the west and north, by the southwest and west side of the said Davidson's Hill to the line between Nos. 17 and 18; thence by the prolongation to the east of the line between lots Nos. 17 and 18 across the public highway and the slope to the brow of the hill; thence to the north, following the brow of the hill between St. Lawrence and Notre-Dame wards, by the east line and the depth of lots Nos. 1a and 1b to the southeast corner of the said lot No. 1b; thence to the northwest by the northeast side line of lots Nos. 1b, 4 and 3, crossing in the same alignment Davidson's Hill and Commercial street, to the depth of the said No. 3; thence to the west by a line dividing the former Couture property from No. 2, and by the prolongation of such line in deep water to a line at a depth of 40 feet of water at the point of departure.

Lauzon Ward is bounded as follows:

Lauzon
Ward.

In front to the northwest by the river St. Lawrence at a depth of forty feet at low water, starting from the prolongation in deep water of the northeast line of lot No. 473b (formerly the property of Isidore Bégin), in a southwesterly direction to the prolongation of the southwest line of lot No. 406 (formerly the property of George Couture); thence to the east, partly by the said prolongation in deep water and partly by the southwest line of lots Nos. 403, 405 (formerly the property of George Couture), 404 and 403, crossing Commercial street and Davidson's Hill to the brow of the hill; thence to the northeast, following the brow of the hill, by the southeast line of lots Nos. 403, 486, 485, 483, 482, 481, 480, 479, 478, 476, 390, 389, 388, 387,

386, 385, 384, 383, 382, 381 and 380 to the northeast line of St. Peter street (now Notre-Dame street); thence to the southeast by the northeast side line of St. Peter street to its intersection with Fraser street; thence to the northeast by the northwest side of Fraser street to the southeast corner of No. 328 to the southwest line of the former property of Thomas Fraser; thence, to the southeast, crossing the said Fraser street and following the said line, which is at the same time the southwest line of lots Nos. 312, 311, 310, 625, 624, 623, 622, 621, 620, 619, 618, 617, 290, 674 to 689 inclusive, and 288, to the centre of St. George's road; thence to the northeast following the centre of the said St. George's road to the town of Lauzon, to the northeast line of the former property of Michel Bégin; thence to the northwest, following the said line, which is at the same time the northeast line of lots numbers 540, 538, 537, 536, 535, 534, 533, 532, 531, 530, 529, 528, 527, 526, 525, 524, 523, 522, 521, 520, 519, 518, 517, 516, 515, 514, 513, 512, 511, 510, 509, 508, 507, 506, 505, 504, 503, 502, 501, 500, 499, 498, 497, 496, 495, 494, 493, 492, 491, 490, 489, 488, 285, 23, 22, 21, 20, 1 and 2, to the brow of the hill; thence to the northeast, following the brow of the hill, by the southeast line of lot No. 473b to the southeast corner of the said lot (to the northeast line of the former property of Isidore Bégin), to the Rue du Fleuve; thence to the northwest, following the said line from the northeast side of the said lot number 473b, to low water mark; and thence by its prolongation in deep water to the point of departure at a depth of forty feet at low tide.

Notre-Dame Ward. Notre-Dame Ward is bounded as follows:

Starting from the brow of the hill at the southwest line of the former property of widow Olivier Duclos to the northwest corner of lot No. 1168 in a southeasterly direction by the southwest line of lots Nos. 1168 to 1190 inclusively, 1192 to 1207 inclusively, 1209, 1210, 1220 and 1221 to the southern boundary of the former property of F. Fortier, being the southwest corner of lot No. 1221; thence to the northeast by the southeast line of lots Nos. 1221, 1222, 1239, 1240, 1266, 1265, 1286, 1285, 1284, 511, 510, 509, 494, 483 and 482 to the former property of Julien Chabot, which is the southeast corner of lot No. 482; thence along such line to the northwest by the northeast line of lots Nos. 482, 481 and 480 to the centre of St. George's road; thence to the northeast following the centre of the said St. George's road to the southwest line of the former property of Thomas Fraser; thence along such line to the northwest by the northeast line of lots Nos.

234, 233, 231, 230, 7, 6, 5a, 5, 4, 3, 2 and 1, prolonged to the northwest side of Fraser street; thence between Notre-Dame and Lauzon wards to the southwest by the northwest side of the said Fraser street to the northeast side of St. Peter street (now Notre-Dame street); thence to the northwest by the northeast side of St. Peter street to the brow of the hill; thence to the southwest, following the said brow of the hill, by the northwest line of lots Nos. 66, 111, 580, 582, 584, 585, 588, 590 and 591; thence between Notre-Dame and St. Lawrence wards, following the same direction and the same brow of the hill, by the northwest line of lot No. 593 to the prolongation of the line between lots Nos. 17 and 18 of St. Lawrence ward; thence to the west, following the said prolongation across the cliff and Davidson's Hill to the west side of the said Davidson's Hill between lots Nos. 17 and 18; thence, following the west and south sides of the said Davidson's Hill, to the northwest corner of lot No. 676; thence to the southwest following the brow of the hill, by the northwest line of lots Nos. 677, 678, 679, 789, 791, 852, 853, 930, 931, 1004, 1005, 1096, 1097, 1098, 1167 and 1168, to the point of departure.

Villemay Ward is bounded as follows:

Villemay
Ward.

In front to the northwest by the city of Levis, a line of an irregular shape, measuring 3.06 miles in length, more or less, English measure, (formed by St. George street from the eastern limit of the city as far as lot No. 480 of Notre-Dame Ward, the northwestern line of lots Nos. 480, 481, the Government road and No. 482 of Notre-Dame Ward, the southeastern line of lots 482, 483, 494, 509, a projected street, 510, Dallaire street, 511, 1284, 1285, 1286, 1265, 1266, 1240, 1239, 1222, St. Henry road, 1221, the southwestern line of lots 1221, 1220, 1210, St. George street, 1209, 1207, 1206, 1205, 1204, 1203, 1202, 1201, 1200, 1199, 1198, 1197, 1196, 1195, 1194, 1193, 1192, 1190, 1189, 1188, 1187, 1186, 1185, 1184, 1183, 1182, 1181, St. Louis street, 1180, 1179, 1178, 1177, 1176, 1175, 1174, 1173, 1172, 1171, 1170, 1169 and 1168 of the said Notre-Dame Ward, the southwestern line of lots of St. Lawrence ward Nos. 89, 90, 91, 101, 102, 103, 109, 110, 114, 114a, 115, 117, 118, 119, 120; the northeastern line of lots of St. Lawrence ward Nos. 146, Tibbitt's street, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, Tibbitts Hill, St. George street, the southwestern line of lots 216, 217, 220, 221, 223, 224, 233 and the southeastern line of lot 233); to the northeast by the town of Lauzon, a line of irregular shape measuring 1.35 miles more or less (formed

by the southwestern line of lots 195, 209, 210 and the southeastern line of lots 210, 211 and 212 of the village of Bienville, the southwestern line of the village of Lauzon); to the southwest by the municipality of St. David de l'Auberivière, a straight line of 1.45 miles in length, more or less (formed by the northeastern line of lots Nos. 3, 2, public road, and lot 1 of the said municipality of St. David de l'Auberivière); to the southeast by the municipality of Pintendre, by the base line of Sorosto and Coutance ranges (a line of an irregular shape, measuring 2.05 miles in length, more or less, a line formed by the northwestern line of lots 125, 124, 123, 122, 121, 119, St. Henry road, Kennebec Railway, 118, 117, 115, 114, 113, Dallaire road, bounded to the northwest by lots Nos. 113, 112, 111, 110, 109, 108, 107, 88, 89, 90, 103, 102, 101, 100, 99, 98, 97, 96, 95, 94, 93, 92, and 91, of the said municipality of Pintendre).

Division for
election
purposes.

12. The city is divided into four wards for the purpose of municipal elections and representation, namely: St. Lawrence Ward, Lauzon Ward, Villemay Ward and Notre-Dame Ward.

St. Lawrence
Ward.

St. Lawrence Ward shall comprise the following territory: all the territory forming the said ward and described in the above section 11.

Lauzon
Ward.

Lauzon Ward comprises the following territory: All the territory forming the said ward and described in the above section 11, and in addition the following streets: St. Felix; St. Jean; Notre-Dame, as far as St. Joseph street; Pamalon; Ste. Marie, from the brow of the hill as far as Wolfe street; Henry, east side, from the brow of the hill to Wolfe street; Wolfe, from Henry street to the eastern boundaries; Deziel; Fraser, south side; Carrier, from Wolfe street to Lefrançois street; St. Julien; Gauvreau; Ste. Catherine; Lacroix lane; St. Joseph, south side from Carrier street to Mgr. Gosselin street; Mgr. Gosselin, from Wolfe street to St. Joseph street, as well as the territory included between such streets.

Villemay
Ward.

Villemay Ward includes the following territory: all the territory forming the said ward, described in above section 11, to the west of the Côte du Passage and of Dallaire road, and in addition the following streets: St. Onésime; St. Antoine, west side; Fréchette, west side; Napoléon; St. Augustin; St. Urban; St. Ferdinand; St. Louis, from St. Antoine street to the western boundary; St. George, from St. Antoine and Fréchette streets, to the western boundary; St. Henri; and all the territory included between such streets.

Notre-Dame Ward comprises the following territory: all the territory forming Notre-Dame Ward, described in above section 11, less the portions hereby annexed to Lauzon and Villemay wards and all the territory forming said Villemay Ward to be found east of the Côte du Passage and Dallaire road.

The above-described divisions shall apply only for the purposes of municipal elections and representation. For all other purposes, the wards shall subsist as bounded in above section 11.

13. Section 4 of the Cities and Towns' Act is amended, for the city, by adding thereto, after paragraph 14, as enacted by the act 16 George V, chapter 35, section 1, the following:

"15. The words "the assessors" wherever they occur in the Cities and Towns' Act shall mean the "assessor" mentioned in the charter of the city of Levis."

14. Section 29 of the Cities and Towns' Act is replaced, for the city, by the following:

"**29.** Whenever a municipality is bounded on any side by navigable or other waters or by the bank or beaches of such waters, the jurisdiction of the corporation for police purposes shall extend in front of the municipality to the middle of such waters and to the islands and shoals therein found, if such territory does not already form part of a city, town or village municipality.

If, however, the waters fronting the municipality be wider than two miles, such jurisdiction shall not be exercised on more than one mile from the bank or shore.

Nevertheless article 496 of the Municipal Code is declared not to apply to the city of Levis."

15. Section 32 of the Cities and Towns' Act is replaced, for the city, by the following:

"**32.** When the number of wards in the municipality is increased by the creation of one or more wards out of an annexed territory, each new ward shall be represented by the number of aldermen fixed by the by-law of annexation and the aldermen for such wards may be in excess of the number of aldermen fixed by the charter."

R. S., c. 102, s. 47, replaced, for the city.

16. Section 47 of the Cities and Towns' Act is replaced, for the city, by the following:

Composi-
tion of coun-
cil.

“47. The municipal council shall consist of a mayor and six aldermen, one of whom shall represent St. Lawrence ward, one Villemay ward, two Lauzon ward, and two Notre-Dame ward; and they shall be elected in the manner and for the time by law provided.”

R. S., c. 102, s. 64, replaced, for the city.

17. Section 64 of the Cities and Towns' Act is replaced, for the city, by the following:

Remunera-
tion of
mayor.

“64. The mayor shall have an annual remuneration of one thousand dollars.

Services of
aldermen
gratuitous.

The aldermen shall not receive any salary, profit or indemnity, in any form whatsoever, for their services. Nevertheless, the council may, by a two-thirds vote of its members, enact a by-law to provide remuneration; but such by-law shall only have force and effect after the same is approved by the majority of the proprietors, who are entitled to vote at municipal elections, and such vote shall be taken in the manner provided for the approval of by-laws by the electors.”

Payment in
certain case.

R. S., c. 102, s. 128, am., for the city.

18. Section 128 of the Cities and Towns' Act is amended, for the city, by adding thereto, after paragraph *d* of subsection 1, the following paragraph:

Joint stock
companies
or corpora-
tions.

“e. Joint stock companies or corporations may be entered on the voters' list and vote in the name of and through a representative of the company, duly authorized to that effect by a resolution, a copy whereof shall be filed with the city clerk on or before the 15th of January, and they may so vote in all the wards where they pay taxes, and which they shall mention; provided such representative is a director or employee of the company when authorized and called upon to cast his vote. The said companies shall mention, in their applications to be entered on the voters' list, the wards where they pay taxes and where they desire to exercise their right of voting. The said resolution shall serve for the above purpose until it shall be replaced by another resolution to the same effect, which shall be produced at the date above specified.”

R. S., c. 102, s. 135, replaced, for the city.

19. Section 135 of the Cities and Towns' Act is replaced, for the city, by the following:

135. Prior to the first of February of each year, there shall be prepared by the clerk, or under his direction, in the manner hereinafter mentioned, a list for the municipality of the names of persons entered on the valuation roll as well as on the collection roll of the municipality and qualified to be entered in the electoral list.”

When electoral list to be prepared.

20. Section 143 of the Cities and Towns’ Act is replaced, for the city, by the following:

R. S., c. 102, s. 143, replaced, for the city.

143. If the clerk has not made the alphabetical list of electors, or has not given or published the notice required by section 139, by the first of February, the judge of the Superior Court for the district, or, in the event of the absence of such judge or of his inability to act, a judge of a neighbouring district, or of the Magistrate’s Court, on summary petition of any person entitled to be entered as an elector in the municipality, shall appoint a special clerk to prepare the alphabetical list of electors.”

Appointment of special clerk to make list in default of clerk.

21. Section 173 of the Cities and Towns’ Act is replaced, for the city, by the following:

R. S., c. 102, s. 173, replaced, for the city.

173. The general election for mayor and aldermen of the municipality shall be held every two years, on the third Monday of April, or, if such day be a non-judicial day, on the next following judicial day, in accordance with the provisions hereinafter contained.

Date of general elections.

The next general election for mayor and aldermen shall be held in 1931.”

Next general elections.

22. Section 175 of the Cities and Towns’ Act is replaced, for the city, by the following:

R. S., c. 102, s. 175, replaced, for the city.

175. Ten days at least before the second Monday of April, at noon, in the year in which a general election is to be held, the returning-officer, by a commission under his hand, in the form 5, shall appoint an election clerk, and may, at any time during the election, appoint, in the same manner, another election clerk, if the one first appointed resigns, or refuses or is unable to perform his duties as such clerk.”

Appointment of election clerk.

23. Section 179 of the Cities and Towns’ Act is replaced, for the city, by the following:

R. S., c. 102, s. 179, replaced, for the city.

179. Eight days at least before the second Monday of April, in the year in which a general election is to be held, the returning-officer shall give public notice, in the form 7, under his signature, setting forth:

Notice of election to be given by returning-officer.

1. The place, day and hour fixed for the nomination of candidates;

2. The day on which the poll for taking the votes of the electors will be held in case a poll is necessary;

3. The appointment of the election clerk."

R. S., c. 102, s. 181, re-
placed, for
the city.

24. Section 181 of the Cities and Towns' Act is re-
placed, for the city, by the following:

Date of
nomination.

"**181.** The nomination of candidates at a general election shall be held on the second Monday of April from noon to two o'clock in the afternoon. If such day be a holiday, it shall be held on the first juridical day following such date, and during the same hours."

R. S., c. 102, s. 401a,
added, for
the city.

25. The following section is added, for the city, after section 401 of the Cities and Towns' Act:

Establish-
ment of
polling-
stations.

"**401a.** The council may establish several polling-stations, provided there be no more than one station established per ward, the wards for this purposes being those serving for municipal representation and described in section 12 of the charter. The public notice prescribed by section 400 shall, in such case, indicate the stations established, stating also where the electors of each ward shall vote. The poll in the various supplementary stations established shall be presided over by an alderman or a person named by the council, and the person so named by the council shall act as clerk in each station, the city clerk acting in the station situated in the city hall. Each clerk, other than the city clerk, shall take an oath before the mayor, an alderman or a justice of the peace, before acting."

R. S., c. 102, s. 402, re-
placed, for
the city.

26. Section 402 of the Cities and Towns' Act is re-
placed, for the city, by the following:

Duration of
voting.

"**402.** The poll shall be held on two juridical days, from eight o'clock in the morning to five o'clock in the afternoon. The council may, however, by resolution, enact that the poll be continued in the evening from seven o'clock to half past nine o'clock. Such resolution must be adopted at least twenty days before the day fixed for the poll and the public notice required by section 400 shall then set forth that the poll will be continued from seven o'clock to half past nine o'clock in the evening."

27. Section 403 of the Cities and Towns' Act is replaced, for the city, by the following: R. S., c. 102, s. 403, re-placed, for the city.

“403. If after the second day of the poll the number of votes required by section 588, 589 or 590, as the case may be, have not been recorded, the person presiding shall adjourn the voting to conclude it on the following day, if an application to that effect be made to him in writing by the mayor, by a councillor or by three property-owners who are municipal electors, before six o'clock in the afternoon of the same day. Voting to be adjourned to next day, in certain cases.

Where several polling-stations have been established, the above power to adjoin shall appertain to the person presiding at the station situated in the city hall.” Idem.

28. Section 404 of the Cities and Towns' Act is replaced, for the city, by the following: R. S., c. 102, s. 404, re-placed, for the city.

“404. The mayor or other person presiding may absent himself during the voting, provided he be represented by a member of the council. The city-clerk may also be represented by a person designated by the mayor or by the person presiding over the poll, provided the person so designated be already an officer of the city.” Presiding officer.

29. Section 406 of the Cities and Towns' Act is replaced, for the city, by the following: R. S., c. 102, s. 406, re-placed, for the city.

“406. No one shall be allowed to vote, unless his name appears on the valuation roll in force, or on the electoral list if there be one, as a municipal elector and as being the owner of immoveable property. Right to vote.

It shall not be necessary for such electors to have paid their school and municipal taxes. Taxes.

In the case where several polling-stations have been established, the city clerk shall prepare lists, for each ward, of the persons entitled to vote, indicating the immoveable value entered on the valuation roll for each person. He shall certify the list and hand same to the clerk of each station, and the poll shall be held in each station on such list. If a person is owner of immoveables in several wards, the clerk shall enter his name on the list for the ward in which he resides, indicating the total real estate value entered in the valuation roll in the name of such person. If a non-resident of the city is entered on the roll as proprietor of immoveables in several wards, the clerk shall enter his name on the list to be used at the polling-station to be held in the city hall.” Lists in case of several polling-stations.

R. S., c. 102, s. 406b, added for the city. **30.** The following section is added, for the city, after section 406a of the Cities and Towns' Act, as enacted by the act 19 George V, chapter 35, section 4:

Counting of votes. **"406b.** If several polling-stations are established, the person presiding at each station shall, at the close of the poll, count the "yeas" and "nays", and, within the following two days, transmit to the city clerk a complete report of the voting, with a statement of the value of the taxable immoveable property of each voter according to the list furnished him by the city clerk. This statement shall be sworn to by the person presiding and the poll-clerk, and all documents used at the poll shall be delivered at the same time to the city-clerk."

Statement.

R. S., c. 102, s. 407, replaced, for the city. **31.** Section 407 of the Cities and Towns' Act is replaced, for the city, by the following:

Counting of votes. **"407.** At the close of the poll, the mayor or person presiding shall count the "yeas" and "nays"; and, within the four following days, he shall submit to the council the result of the voting together with a statement of the value of the taxable immoveable property of each voter according to the valuation roll in force.

Certificate respecting same. It shall be certified under the signatures of the mayor and clerk for the information of the council, whether the requisite majority in number and in value of taxable immoveable property approve or disapprove of such by-law.

When several polling-stations. If several polling-stations have been established, the mayor's report to the council shall be based upon the reports received from the presiding officers and clerks of the various polling-stations.

Examination of poll-book, etc. If the council wishes to examine the poll-book and the valuation roll, they shall at once be submitted."

R. S., c. 102, s. 426, am., for the city. **32.** Section 426 of the Cities and Towns' Act is amended, for the city:

a. By inserting therein after paragraph 1 thereof, the following paragraphs:

Constructions. **"1a.** To regulate the kind of constructions which may be erected on certain streets or parts of streets and upon any land fronting on a public place or public park;

Industrial, etc., establishments. **"1b.** To prohibit the construction, occupation and maintenance of any industrial, commercial or trading establishments in any streets or parts of streets, so as to have such streets or parts of streets exclusively reserved for residences, without prejudice however to acquired rights

and provided in the latter case that any industry, commerce or trade already established may retain its destination or character;”;

b. By inserting therein, after paragraph 5, the following paragraph:

“5a. To establish a building line in certain streets, ^{Building} parts or sections of streets, and upon any land fronting on ^{line.} a public place or park, and prescribe at what distance from such street, part or section of street, public place or public park, houses or buildings shall be erected or rebuilt;”;

c. By replacing paragraph 8 thereof by the following:

“8. To compel the owners of lands, whether vacant or ^{Fences.} not, in the municipality, or their representatives or agents, to fence in such lands, and to regulate the mode of construction and the height of such fences, and the kind and quality of the materials to be used for fences; the above various prescriptions may apply to the whole city or to certain parts thereof, as may be determined by the council, and may be different for fences along streets and for those that are not.”

33. Section 427 of the Cities and Towns’ Act is amend- ^{R.S., c. 102,} ed, for the city, by inserting, after paragraph 11, the fol- ^{s. 427, am.,} lowing paragraph: ^{for the city.}

“11a. For the removal of garbage by the city. Such re- ^{Removal of} moval can be operated in the whole city or in parts thereof ^{garbage.} only, according to what is determined, and the city council may make, as may be deemed to be to the advantage of the inhabitants of the city, contracts with any individual, society or corporation for such purpose, and may levy a special tax to pay the cost of such removal. The council shall further have power to have such removal of garbage done by means of a franchise granted to any individual, society or corporation, and that, at such rates and on such conditions and for such period as it may deem advisable to establish by a by-law enacting that such removal shall be obligatory, either throughout the whole city or only in part thereof.

The special tax provided for can be levied only on prop- ^{Special tax.} erties situated in parts of the city where such service shall have been established.”

34. Section 429 of the Cities and Towns’ Act is amend- ^{R. S., c. 102,} ed, for the city: ^{s. 429, am.,}

a. By inserting therein, after paragraph 3 thereof, the ^{for the city.} following paragraph:

Sidewalks.

"3a. To provide for the making, remaking, maintenance or repair of sidewalks, as the case may be, in accordance with the city by-laws and at the cost of the persons obliged thereto, when the interested proprietors neglect or refuse to comply with the orders of the council in this respect; but the work cannot be done by the corporation unless fifteen days' notice be given by the clerk to the said proprietors. The notice shall be addressed to, and left at, the residence of the proprietor, if he have one in the city, or with the lessee or occupant of the immoveable if such proprietor does not reside in the city, and if there is no occupant or lessee of the immoveable, the notice shall not be necessary. If the required work has not been done within fifteen days following the notice, it may then be done by the corporation which can have the cost thereof reimbursed to it by the proprietor. The amount is recoverable as a tax and in the same manner and with the same privileges as any other tax imposed on real estate in the city."

b. By replacing paragraph 32 thereof by the following:

Planting of
ornamental
trees.

"32. To regulate the planting, rearing, preserving, mutilating or removal of ornamental trees in and from the streets, squares and parks of the municipality; to compel proprietors to plant trees in front of their property, under the direction of an officer of the municipality; to authorize such officer to cause such planting, cultivation, mutilation or removal to be made, and to exact the cost thereof from such proprietors, in case the latter shall refuse or neglect to comply with the order of such officer."

R. S., c. 102,
s. 439, re-
placed, for
the city.

35. Section 439 of the Cities and Towns' Act is replaced, for the city, by the following:

Tax for
constructing
water-
works, etc.

"**439.** The council may, with the object of meeting the interest on the sums expended in the construction of the waterworks, sewers, public wells, cisterns or reservoirs, filtering plants, including those now constructed, and of establishing a sinking-fund, impose, by by-law, on all the owners or occupants of taxable immoveables, whether there be any buildings or structures thereon or not, an annual special tax, at the rate to be fixed by it, on the assessed value of such immoveables. The sinking-fund created by this section shall be invested and administered like that mentioned in section 579."

R. S., c. 102,
s. 442, am.,
for the city.

36. Paragraph 4 of section 442 of the Cities and Towns' Act, is replaced, for the city, by the following:

“4. To establish the rate for water, in addition to the special tax mentioned in section 439, and to declare that such tax shall be payable by the proprietor or occupant of the immoveable without prejudice to his right to recover the same from his tenant; to provide hydrometers to be placed in buildings and establishments, for the purpose of determining and measuring the quantity of water used therein; and to fix the amount to be paid for the water and rent of meters.”

Water-rates, etc.

37. The following section is added, for the city, after section 442 of the Cities and Towns’ Act:

R. S., c. 102, s. 442a, added, for the city.

“**442a.** The special tax prescribed by section 439 and the water-rate mentioned in paragraph 4 of section 442 may be replaced by a single water-rate to be fixed by the council, based upon the rental or annual value of the immoveables mentioned in section 439, as entered upon the valuation roll in force.

Tax may be replaced by water-rate.

Such tax shall be payable by the owner, at the dates fixed, and shall bear the same privilege upon the immoveables assessed as the other real estate taxes and may be collected in the same manner.

Payment.

The council may make by-laws to provide for the remission of a portion of such special tax in the event of a building remaining unoccupied for more than three consecutive months; such remission, which shall not be for more than forty per cent of the tax, shall be proportioned to the period of non-occupancy.”

Remission.

38. Section 443 of the Cities and Towns’ Act is replaced, for the city, by the following:

R.S., c. 102, s. 443, replaced, for the city.

“**443.** Over and above the taxes authorized by law, the council may impose an additional fixed charge at such rate as it may determine, for establishments in which it considers the ordinary consumption to be exceeded, for which it may make special arrangements with the consumers in such special cases.”

Additional fixed charge.

39. Section 469 of the Cities and Towns’ Act is amended, for the city:

R. S., c. 102, s. 469, am., for the city.

a. By adding, after paragraph 4 thereof, the following paragraphs:

“4a. To regulate or prohibit soliciting in the streets or public squares of the city;”

Soliciting in streets, etc.

Licenses for guides.

4b. To make by-laws for imposing a license on all those who act as guides or historical guides for remuneration within the limits of the city and to determine the conditions upon which such license shall be obtained;";

b. By adding, after paragraph 9 thereof, the following paragraph:

Licenses for hackmen, etc.,

"9a. To limit the number of licenses granted to hackmen and to owners of automobiles and taxicabs for hire; to establish how and by whom the number of licenses fixed shall be granted; to limit the number of vehicles for hire or of taxicabs for hire which may stand at the standing places or at each of the standing places established or to be established, and to specify those who may stand at each standing place; to regulate the conduct and discipline of hackmen and drivers of taxicabs for hire."

R. S., c. 102, s. 469a, added, for the city.

40. The following section is added, for the city, after section 469 of the Cities and Towns' Act:

Power to make by-laws for circulation of autobusses, etc.

"469a. The council may make by-laws to permit, upon such conditions and restrictions as it may impose, the circulation of autobusses, and establishment, maintenance and operation of autobus lines in the city of Levis; to prescribe in what streets such vehicles shall circulate and such lines be established, and from what streets they may be excluded; to prescribe at what places waiting rooms may be established for passengers for such vehicles; to establish standing stations for such vehicles and to make same obligatory; and to establish the streets or places where such vehicles may stop to let off or embark passengers, and to regulate such services generally; subject to the provisions of chapter 35 of the Revised Statutes, 1925, respecting motor vehicles."

R. S., c. 102, ss. 471a-471e, added, for the city.

41. The following sections are added, for the city, after section 471 of the Cities and Towns' Act:

Power to make by-laws respecting ferry.

"471a. The city of Levis shall have power to make such by-laws as it may deem necessary respecting the ferry between the city of Levis and the city of Quebec or any other place, and for imposing penalties against any person, company or ferryman who or which shall refuse or neglect to comply with such by-laws, and the revenue from such penalties shall belong to the city of Levis. Provided always that the city of Quebec, while having the right to grant the contract for the ferry between Quebec and Levis, subject to the conditions and formalities hereinafter set forth, and to grant a license to that effect for a period not exceeding

twenty-five years, shall be bound to pay to the city of Levis one-half of the proceeds or revenue from the said license.

"**471b.** The right to make and prepare by-laws for carrying out the powers conferred by law upon the city of Quebec and the city of Levis respecting the ferry between the city of Quebec and the city of Levis shall be exercised jointly by their councils in the following manner, from the expiration of any contract existing for the ferry between the two cities; a joint committee consisting of three members chosen by the council of the city of Quebec, and of three members chosen by the council of the city of Levis, convened by the mayor of the city of Quebec, or the mayor of the city of Levis, or two members of such committee, at the city of Quebec, within a reasonable delay of not less than two years before the expiration of the present contract and before the granting of a new one, shall alone have power to make by-laws respecting the conditions of such contract, the granting and the price of the ferry license, the fixing of tolls, of freight and passenger rates and other conditions which the joint committee may deem advisable to impose.

Exercise of such power, by joint committee.

Such committee shall be presided over by one of its members elected by the majority of the members present, and, in the event of the votes being equal in the selection of a chairman, he shall be selected by drawing lots. The chairman of the committee shall have the right to vote upon all questions, and, when the votes are equally divided, he shall have a casting-vote.

Presidence of committee.

The quorum of such committee shall be four.

Quorum.

Such by-laws shall come into force after having been approved by the corporation of the city of Quebec in the manner indicated by law and by the by-laws of the city of Quebec.

Approval of by-laws.

"**471c.** The joint committee mentioned in section 471b shall exist permanently and shall see to the execution of any contract respecting the ferry between Quebec and Levis. The powers now conferred on such joint committee shall not have the effect of depriving the cities of Quebec and Levis of their existing rights. The mayor of Quebec, or the mayor of Levis, or two members of such joint committee, shall have power to call a meeting of the said committee when necessary.

Permanent existence of committee.

Rights safeguarded.

Calling of meeting.

"**471d.** The city of Levis is furthermore authorized to enter into an agreement or contract with the corporation

Agreement authorized for ferry service.

of the city of Quebec to provide for the purchase or lease by such corporations of vessels for establishing under their control and administration a ferry service over the river St. Lawrence, between the city of Quebec and the city of Levis, during the periods of time to be agreed upon between them and on such conditions as may be stipulated between them by by-laws or resolutions to be adopted by each of them respectively and for all purposes connected with such ferry.

Issue of bonds authorized.

“**471e.** For the fulfilment of the objects set forth in section 471*d*, the city of Levis is authorized to procure a sum not exceeding two hundred and fifty thousand dollars, by means of an issue of bonds or debentures which may be issued by it from time to time or at the same time, in such manner as may be determined by the council of such city, and to create such sinking-funds as may be required for that purpose. Such bonds or debentures may be made redeemable in thirty years or sooner.”

Rights safeguarded.

42. The powers conferred by section 41 shall not be exercised so as to affect the rights or obligations resulting from the contract entered into on the 18th of March, 1929, between the city of Quebec, the city of Levis and Levis Ferry Company, Limited, before Charles Delagrave, N.P., under number 10,336 of his minutes.

R. S., c. 102, ss. 481*a*-481*e*, added, for the city.

43. The following sections are added, for the city, after section 481 of the Cities and Towns' Act:

Annual estimates of expenditure to be prepared by committees.

“**481a.** Every year, as soon as possible after the committees are formed, each committee shall prepare and submit to the council a statement of the amount it considers necessary for its expenses during the year, and the finance committee shall, at the same time, submit a statement of the probable revenue of the year. The council shall afterwards vote such appropriations as it deems sufficient to each committee for the payment of the expenses so foreseen, but it shall reserve an amount of at least five per cent of its estimated revenue as aforesaid.

Voting of appropriations, etc.

Committees not to exceed appropriations.

“**481b.** No committee shall spend more than the amount placed at its disposal by the council and, when such amount is insufficient, it shall ask for an additional appropriation which can be granted solely upon the recommendation of the finance committee.

In no case shall an account be paid without the approval of the members of the council sitting in committee of the whole, or of the council. Approval of accounts.

“481c. No payment can be made out of the reserve fund of five per cent or of the balance of the amount of an appropriation without special authorization from the council, which may always alter the destination of a sum voted and apply the same to another object. Authorization for payment of certain funds.

“481d. It shall be the duty of the council at the beginning of the year following that in which there is an excess of expenditure over receipts, to provide for the payment of such deficit, either out of the receipts of the year, if they be sufficient, or by means of special assessments which shall be imposed and levied in the same manner as ordinary taxes. Duty of council in case of deficit.

“481e. The moneys derived from the sale of immovables belonging to the city shall not be employed for any other purpose than the purchase, building, improvement or repairing of immovable property, the redemption of the city debentures, the purchase of public securities of the Province or of the Dominion or municipal debentures.” Application of moneys derived from sale of immovables belonging to city.

44. Section 523 of the Cities and Towns’ Act is replaced, for the city, by the following: R. S., c. 102, s. 523, replaced, for the city.

“523. The council may impose and levy annually:

1. On the stock in trade or articles of commerce of all descriptions kept by merchants and dealers and exposed for sale in shops, or kept in vaults, warehouses or storehouses; on all yards or depots for rough, sawn or manufactured wood or lumber; and on all yards or depots for coal or other articles of commerce kept for sale,—a tax of not more than ten per cent of the rental or annual value of the property occupied for such purposes, as entered on the valuation roll therefor. Annual tax: On stock in trade, etc.;

2. On all tenants paying rent in the municipality, a tax of not more than eight cents in the dollar on the amount of their rent or of the annual value of the property as entered on the valuation roll.” On tenants.

45. The following section is added, for the city, after section 523 of the Cities and Towns’ Act: R. S., c. 102, s. 523a, added, for the city.

“523a. Every person occupying a property or part of a property whereof he is neither owner or tenant, is liable Occupants

of property liable to tax. for the payment of the tax mentioned in paragraph 2 of section 523, taking as the basis of the tax the annual value of the property.

Claim against proprietor for such tax. The said tax imposed under paragraph 2 of section 523 may, however, be claimed from the owner of property leased or occupied with a privilege upon the immoveable holding the same rank as upon immoveable property.

Subrogation of proprietor in corporation's rights. The proprietor who has paid the above tax for the tenant or occupant shall, *pleno jure* and without reserve, be subrogated and substituted in and to the rights and privileges of the corporation against such tenant or occupant for the recovery, by an action for debt before any competent court, of whatever he shall have so paid, in principal, interest and costs.

Proviso in case of insolvency. But, in the event of the insolvency of the tenant or occupant and the judicial distribution of his property, the corporation shall have the right to claim what is due to it upon the moveable assets of the insolvent, as if the corporation itself had no recourse in warranty against the proprietor under this act."

R. S., c. 102, ss. 526a, 526b, added for the city. Taxes on banks, etc. **46.** The following sections are added, for the city, after section 526 of the Cities and Towns' Act:

"**526a.** Notwithstanding the provisions of section 526, the council is authorized to impose an annual tax of not more than three hundred dollars on every bank or *caisse d'économie* or savings bank, or branch or agency of a bank or *caisse d'économie* or savings bank, established within its boundaries and there doing business.

Provisions applicable. This section shall apply to the by-law entitled "By-law No. 197, to amend and consolidate the by-law respecting the finances and imposition of taxes", adopted by the council of the city of Levis on the 2nd April, 1918.

Claim against agent for certain taxes. "**526b.** In all cases where the council is authorized by law to impose a tax or taxes upon an agency or agent of any person, company or partnership whatsoever, whether incorporated or not, doing and carrying on any trade or business or banking or commercial operations in Levis, such tax or taxes may be claimed or sued for, in the manner aforesaid, against the agency or agent of such person, company or partnership in the said city."

R. S., c. 102, ss. 527a, 527b, added for the city. **47.** The following sections are added, for the city, after section 527 of the Cities and Towns' Act:

527a. The council may enact, by by-law, in the case of sale or transfer, during the year, of an establishment for which the tax provided in sections 526 and 527 has been paid, that no tax shall be demanded for that year from the new purchaser, and that a license or permit be issued for the balance of the year, without fresh charge.

In case of transfer of property.

527b. The council may make by-laws to compel every incorporated company to pay the city a special annual tax not exceeding twenty-five cents for every pole which it uses or the use of which it controls in the streets or public places of the city for telegraph, telephone or electric light lines or for the transmission of electric power, or intended for its use."

Power to impose special taxes.

48. Section 534a of the Cities and Towns' Act, as enacted by the act 19 George V, chapter 36, section 1, is replaced, for the city, by the following:

R. S., c. 102, s. 534a, replaced, for the city.

534a. Saving the provisions of section 533, any person, not being the debtor, who pays a municipal or school, real estate or personal, general or special tax, or the water-rates for a third party, with the consent in writing of the latter, is of right subrogated in the privileges of the municipality on the moveable and immoveable property of the debtor and may recover from him the amount of taxes so paid. Such subrogation shall be of no effect unless the receipt given by the treasurer of the municipality who is bound to issue such receipt states that the payment was made by a third party for the debtor.

Subrogation in privileges of municipality.

The consent of the debtor is unnecessary if the third party who makes the payment is already an hypothecary or privileged creditor on the immoveables for which the taxes are due."

Consent unnecessary in certain cases.

49. Section 538 of the Cities and Towns' Act is replaced, for the city, by the following:

R. S., c. 102, s. 538, replaced, for the city.

538. The treasurer shall make a special collection roll whenever any special tax has been imposed, after the making of the general collection roll, or whenever he is ordered so to do by the council. Such special roll shall exist as a separate roll, only until the preparation of the new general roll, and it must then be included in the new general roll made according to law."

Special collection roll.

50. Section 539 of the Cities and Towns' Act is replaced, for the city, by the following:

R. S., c. 102, s. 539, replaced, for the city.

Collection of school taxes. **“539.** If the municipal council has ordered, by resolution, that the collection of school taxes be made at the same time and in the same manner as municipal taxes, the assessor shall enter in the general collection roll the amount of such taxes, and the treasurer shall collect them and remit them forthwith to the secretary-treasurer of schools. In such case actions to recover taxes are to be taken by the municipal corporation.”

R. S., c. 102, s. 540, replaced, for the city. Notice of deposit of roll. **51.** Section 540 of the Cities and Towns' Act is replaced, for the city, by the following:

“540. When a special collection roll is prepared, the treasurer, after having completed it, shall give public notice announcing that the special roll has been completed and is deposited in his office, and requiring all persons, bound to pay the sums therein mentioned, to pay the same at his office, within the twenty days following the publication of such notice.”

R. S., c. 102, s. 568a, added, for the city. Purchase by the city. **52.** The following section is added, for the city, after section 568 of the Cities and Towns' Act:

“568a. In every sale by authority of justice, or under the operation of the Canada Bankruptcy Act, of immovable property situated in the city, and upon which any municipal taxes are due, the city may bid upon and purchase such property, through the mayor or any other person, upon the authorization of the council.

Limitation of bid. No such bid or purchase may be made, however, for an amount of more than ten per cent of the total of the claims having a preference over the claim of the city, and of the taxes.

Payment of price. The purchase price shall be paid out of the general unappropriated funds of the city.

Sale of immoveable acquired. The immoveable property so acquired by the city must be sold, either at auction or private sale, as the council by resolution decides, within two years from the date of the purchase. The Minister of Municipal Affairs may, however, extend such delay, on application by the council, for any reasons he may deem sufficient.”

R. S., c. 102, s. 597, replaced, for the city. Temporary loans. **53.** Section 597 of the Cities and Towns' Act is replaced, for the city, by the following:

“597. Notwithstanding the provisions of this subdivision, the municipality may, pending the collection of the general and special taxes and of the water-rate, on

mere resolution of the council and without being bound to obtain the approval of the electors who are proprietors or of the Lieutenant-Governor in Council, contract loans, by means of notes, for a period not exceeding the then current fiscal year, to an amount not exceeding, at any time, forty per cent of the ordinary revenue collected in the preceding year."

54. Section 610 of the Cities and Towns' Act is re-
placed, for the city, by the following:

R. S., c. 102,
s. 610, re-
placed, for
the city.

"610. The fines imposed by the by-laws of the council or by the provisions of this act are recoverable before the Magistrate's Court or Superior Court, according to the amount thereof, before a district magistrate of the district within the limits of which they have been incurred or before a justice of the peace, if there be one, residing in the municipality, if not, before any justice of the peace residing in a neighboring municipality in the district, or before the Recorder's Court of the city, if any."

Suits for
fines, before
what courts
brought.

55. Section 613 of the Cities and Towns' Act is amend-
ed, for the city, by adding thereto the following paragraph:

R. S., c. 102,
s. 613, am.,
for the city.

"The city as well as any ratepayer of the city shall have the right to sue by action for debt before any competent court for the recovery of any fines or penalties incurred through the infringement of the by-laws of the city of Quebec, respecting the ferry between Quebec and Levis."

Who may
prosecute.

56. Sections 106 and 107 and sections 485 to 515 in-
clusively of the Cities and Towns' Act shall not apply to
the city of Levis.

Provisions
not ap-
plicable.

57. A special board shall be established called the
"Assessment Board", and shall consist of the mayor, the
chairman of the finance committee and of a permanent
officer called the assessor. The latter shall be chosen
by the council, and cannot be dismissed from office except
upon the vote of the absolute majority thereof in favour
of his being dismissed.

"Assess-
ment
Board".
Assessor.

58. In addition to the duties conferred upon him, by
law, the assessor shall fulfil all other duties which the
Assessment Board may attribute to him.

Duties of
assessor.

Powers. He shall exercise each and every power conferred upon him by this act or any other law or by the regulations of the Assessment Board.

Oath. Before entering into office, the assessor shall take the oath of office before the mayor or the city clerk.

Replacing in case of absence, etc. **59.** In the event of the assessor's illness, absence or inability to act, the council may appoint a competent person to replace him and the latter shall be invested with all the powers and subject to all the obligations of the assessor during the time of such illness, absence or inability. The council may grant such person a remuneration.

Remuneration.

Assistants. **60.** In the year in which the roll is prepared the council may, if it deems it expedient, by mere resolution, appoint two assistants to the assessor and grant them a remuneration. The assistants are appointed only for the time required for the preparation of the roll.

Powers and obligations of assistants. **61.** The assistants shall have, under the supervision and direction of the assessor and of the Assessment Board, of which, however, they do not form part, all the powers granted to the assessor and are subject to all the obligations imposed upon the said assessor.

Clerk of Assessment Board. **62.** The city clerk or, in his absence, a person appointed by the Assessment Board, shall act as clerk of the Assessment Board, and, on orders from the mayor, or, in his absence at the request of two other members of the said board, he shall convene the meetings of the said board for the purpose of exercising the powers conferred upon the latter; two members of the Board shall form a quorum.

Making and revision of roll. **63.** The Assessment Board shall regulate and determine the time when the city assessor shall begin the making or revision of the roll, as the case may be, the manner in which he shall perform his duties, the period within which he shall make his return, when and how he shall correct the roll, by adding the names of any persons omitted or coming to reside in the city after the roll is made or who become liable for any assessment, tax or duty whatsoever,

or by striking out the names of those who cease to be liable therefor, at any time, after his general reports have been made.

64. The Assessment Board shall cause to be made by Valuation of the assessor and his assistants, if such assistants have been ^{real value.} appointed, every three years, at the time and in the manner ordered by it, a valuation of the immoveable property, according to its real value.

The assessor shall also, at the same time, make the valua- ^{Id. of an-} tion of the annual value of such property, and enter it in ^{nual value.} the roll in a separate column.

He shall also make the valuation of the annual value of ^{Idem} property occupied for the purposes of paragraph 1 of section 523 of the Cities and Towns' Act, as replaced, for the city, by this act.

He shall also enter in the roll the names of all tenants ^{Entry of} and the amount of annual rent paid by each of them. ^{tenants.}

The next roll, for the city, shall be made in conformity ^{Next roll.} with law in the year 1931.

The roll prepared in the year 1928 shall remain in force ^{Continuing} until the making of the next roll, subject to any revision, ^{of roll in} amendment, correction, addition or alteration provided ^{force.} for by this act.

65. The assessor shall enter upon the roll all other ^{Other} information required by the Assessment Board or the ^{entries.} council.

66. The assessor shall enter in his book the names of ^{Duties of} every owner, tenant or occupant of an immoveable, with ^{assessor.} a statement of the real value, the leasing value, or the rent, as the case may be, of each immoveable or part thereof separately occupied, and this even if such owner, tenant or occupant pays no taxes to the city.

67. In valuating immoveables in the city, the assessor ^{Basis of} shall take, as the basis of valuation, the *bona fide* rentals ^{valuation.} thereof or the interest upon the real value of such property, if he consider the rental is an unfair one and disproportionate to the value of the property valued.

If the property is occupied by the proprietor himself or ^{Idem.} is in his possession, the assessor shall determine the amount of the valuation on and according to the rental which the

property might be worth and should bring in, or on the rent, represented by the interest, or on the actual value of such property.

Entry of
real annual
value.

68. When the rent agreed upon for such property does not represent the annual value, the assessor shall enter on the valuation roll the real annual value, which alone shall serve as a basis for the imposition of the tax on tenants and occupants.

What real
estate
taxable.

69. The actual value of the real estate in the municipality assessable for purposes of taxation shall comprise lands and buildings, work-shops and machinery and their accessories thereon erected, and all the improvements made thereto.

Statement
of value of
property.

70. Railway companies which possess immoveable property in the municipality shall transmit to the office of the council, in May in each year, a return showing the actual value of their immoveable property in the municipality, other than the road, and also the actual value of the land occupied by the road, estimated according to the average value of neighboring lands without regard to the grading, rails or bridges used for the road.

Communi-
cation of re-
turn to
assessor.

Such return must be communicated to the assessor by the clerk in due time. Nevertheless, the assessor may fix another value than that mentioned in the return, and, in such case, shall forward a notice to the head office of the company in the Province.

Designation
in cases of
valuation of
property
held by
co-heirs,
etc.

71. When the assessor values immoveable property possessed in undivided shares or the partition whereof has not been registered in the registry office, he may designate such property under the name of one of the co-owners, or as belonging to the estate of such a one, according to the circumstance; and the co-heirs, in the case of a succession, or co-owner, so named, as the case may be, shall be held to pay the tax, saving their or his recourse against any other person liable therefor.

Owner
unknown.

72. If the owner of any lot of land be unknown, the assessor shall insert the word "*unknown*", in the column of names of owners, opposite the description of such lot of land.

Basis of va-
luation in
certain case.

73. If an immoveable in the city is occupied partly by the owner and partly by tenants, the assessor shall de-

termine the amount of the valuation for the portion of the immoveable occupied by him, by taking as a basis the rent or the leasing value of the portion occupied by him as compared with the portion or portions leased.

74. Proprietors of houses containing several lodgings, or of offices in the city, shall furnish the assessor in writing, when thereunto required, with a full list of their tenants or occupants and the amounts paid by each of them for the rent or occupation of such lodgings or offices. Every such proprietor who refuses to give such list, or who knowingly gives a false or incorrect list, shall incur a penalty of not more than twenty dollars. Owners to give lists of tenants, etc.

75. Every person keeping a store, shop, factory, agency, hotel or business office of any kind in the city, and having employees, shall, himself or through his agents, furnish the city assessor in writing, when thereunto required, with full list of the said employees, mentioning their residences; and every person above mentioned who refuses to give such list or who knowingly gives a false or incomplete list shall incur a penalty of not more than twenty dollars. Employer to give list of employees.

76. Every person who is subject to taxation on account of his employment, profession or business, and every proprietor, tenant or occupant of any assessable property or object, shall be obliged to answer correctly all questions put by the assessor upon this subject and to give all necessary and possible information. Persons bound to answer assessor correctly.

If any such person refuse to answer the questions put to him, or if he knowingly give incorrect answers, he shall be liable to a fine of not more than twenty dollars. Penalty.

77. The valuation roll shall be signed by the assessor and at least one of his assistants, if such assistants have been appointed. Signing of valuation roll.

78. Every proprietor or agent who shall willingly give a certificate or receipt for a sum less than the rent really paid for the premises therein mentioned or alluded to, and every tenant who shall present to the assessor any such certificate or receipt falsely representing the value or the amount of rent paid by him, in order to reduce the amount Penalty for giving false certificate as to amount of rent paid.

of his valuation, or who shall, directly or indirectly, deceive or endeavour to deceive such assessor respecting the amount of such rent, shall be liable to a fine not exceeding twenty dollars.

Making of
general col-
lection roll.

79. The assessor shall, at the same time as he makes the valuation roll, make, under the direction of the treasurer, the general collection roll of all general and special taxes then imposed, mentioning them separately. Such collection roll may be made in the same books as the valuation roll, with distinct columns, or in separate books. The collection roll shall be signed by the treasurer and the assessor.

Notice of
deposit of
rolls.

80. The assessor shall deposit the valuation and collection rolls in his office in the city hall, as soon as made. Within two days, public notice of such deposit shall be given by the assessor in the usual manner. The notice shall state that the rolls will remain open for examination by those interested or their representatives for fifteen days following the publication of such notice.

Coming into
force of said
rolls.

At the expiration of such fifteen days, the valuation and collection rolls for the city shall be in force for every person whose name is entered on the said rolls and who has not appealed within the delays and in the manner hereinafter mentioned, and the sums mentioned in the collection roll shall be payable and exigible without further notice or putting in default.

Complaint
before As-
sessment
Board.

During such fifteen days, all persons considering themselves aggrieved by any entry in the said rolls shall file a complaint before the Assessment Board, in writing, and sworn to before a justice of the peace, a member of the council, a notary, a commissioner of the Superior Court or the city clerk.

Fyling,
notice and
hearing of
complaint.

Such written complaint shall be fyled, during the same period, in the office of the clerk of the Assessment Board in the city hall, and the clerk of the said board shall give, in the usual manner, public notice of the days and hours when the complainants shall be heard before the Assessment Board; a delay of three clear days must be given the complainants between the date of the notice and the day when the complaints will be heard by the Assessment Board.

Proceedings
at hearing.

81. At the hearing of any complaint, the complainant or other persons may be sworn by the clerk of the said board or by one of its members. The depositions of the

witnesses need not be taken down in writing, but each party may, at his own expense, employ a stenographer to take down such depositions.

82. The Assessment Board may adjourn from time to time when necessary, to inquire into and decide upon the complaints laid before it, without further notice. Adjournment.

83. Any ratepayer who has fyled a complaint with reference to any entry upon or omission from the valuation or collection rolls and who deems himself aggrieved by the decision of the Assessment Board may, within a delay of fifteen days from such decision, appeal to the Magistrate's Court of the district of Quebec; and, at such hearing in appeal before the Magistrate's Court, the assessor may be a witness under the ordinary rules of procedure. Appeal to Magistrate's Court.

84. Such appeal shall be taken by means of a petition to the said Magistrate's Court, served upon the clerk of the Assessment Board, and fyled in the office of the said Magistrate's Court, within a delay of fifteen days. Service, etc., of petition to the Magistrate's Court.

Within the three days following the fyling of such petition, the clerk of the Assessment Board shall send a copy of the proceedings before the said board, as well as other documents connected with the complaint, to form part of the record in the case, to the Magistrate's Court. The procedure before the said court shall be summary, and the petition shall be inscribed according to the ordinary rules of procedure before the said court. Transmission of proceedings to form part of record.

Such appeal shall have precedence over other cases. Precedence.

85. Wherever the valuation in dispute and shown on the roll amounts to ten thousand dollars or more, whether it be respecting one or more properties, an appeal shall lie from the decision of the Magistrate's Court to the Court of King's Bench, whose decision shall be final. In every other case, the decision of the Magistrate's Court shall be final and without appeal. Appeal to Court of King's Bench. When no appeal.

Before the Magistrate's Court, the depositions shall not be taken in writing, but if the valuation in dispute, as above-mentioned, amounts to ten thousand dollars, either party may, for the purpose of the appeal, have all the depositions taken in writing, by stenography or otherwise, under the direction of the court, and such depositions shall form part Depositions taken in writing in certain cases only.

No appeal without depositions. of the record. If the depositions have not been taken in writing, the decision shall not be taken to appeal before the Court of King's Bench.

Appeal to Court of King's Bench taken by inscription. The appeal to the Court of King's Bench shall be taken by means of an inscription fyled at the office of the Magistrate's Court within ten days from the rendering of the decision, notice of which must be served within the same delay upon the adverse party or upon his attorney.

Contents of inscription. Such inscription must contain the description of the parties, the date of the judgment appealed from, the description of the proposed sureties, and a notice of the date, hour and place where such sureties will appear to sign the security bond.

Security. The security must be given within five days after the fying of the inscription, or within such other delay as may be fixed by one of the magistrates.

Default of security. If the security be not given within the delay prescribed, the adverse party may obtain from the clerk of the Magistrate's Court a certificate of default, and the inscription in appeal shall thereupon be deemed to be abandoned, saving recourse.

Taxed costs. The costs incurred upon any proceeding so abandoned shall be taxed by the clerk of the Magistrate's Court.

Provisions applicable. Articles 1214, 1215, 1215a, 1215b, 1216 and 1217 of the Code of Civil Procedure shall apply to the appeal provided for by this act. The magistrate shall exercise the powers vested in the judge; and the clerk, the powers and duties belonging to the prothonotary, in virtue of such articles. The case shall be continued thereafter as an ordinary case in appeal before the Court of King's Bench.

Powers of court. **86.** The court may, by its judgment, confirm the decision appealed from, or set it aside, or may render the decision that the Assessment Board should have rendered in the first place, or may order it to exercise the powers which form the object of the appeal.

Restriction. The decision of the Assessment Board may be set aside only in case a real injustice has been done, and not on account of any unimportant inaccuracy or irregularity.

Judgment. In rendering judgment on the appeal, the court may adjudge either party to pay the costs; and, if the decision appealed from be modified, it may order that its judgment

be served upon the city. After the rendering of judgment on the appeal and the expiration of the delays for appealing to the Court of King's Bench, all documents forwarded by the city, in consequence of the appeal, shall be returned to the latter. Documents remitted.

87. It shall be the duty of the Assessment Board every year to make a revision of the valuation roll. No such revision, however, shall be made in the year in which the roll is prepared. Annual revision of roll.

Such revision shall be made by the assessor, who shall make the necessary modifications so as to enter on the roll the names of persons who have become subject to the payment of the assessment or tax, remove from it the names of persons no longer subject thereto, and to correct, either by increasing or diminishing, as the case may be, the valuation or the annual value of every taxable property which has been altered, added to, or in respect whereof there has been any change. It shall also be the duty of the assessor to enter in the roll the names of new tenants and occupants. Revision by assessor.

The persons bound to give information to the assessor, when the roll is being made, shall be bound to give the same information to the assessor at the time of the revision of the roll, and under the same penalties. Information given and penalties in default.

88. The assessor, when revising the roll, shall make the general collection roll including all taxes in the same manner as in the year of making the valuation roll, and shall deposit such rolls in his office. The rules regarding public notice, examination by those interested, delays, complaints in writing and under oath, applicable at the time of the preparation of the valuation roll shall apply, *mutatis mutandis*, to the annual revision of the roll. Deposit of revised roll.

89. The hearing of such complaints before the Assessment Board shall be conducted in the same manner as the hearing of complaints before the said board at the preparation of the roll, with the same powers. Hearing of complaints.

90. An appeal shall lie from the decisions of the Assessment Board upon complaints on the revision of the roll in the same manner, according to the same procedure, within the same delays and before the same courts as Appeal from decision of complaints, on revision of roll.

for appeals from the decisions of the Assessment Board in the year when the roll is prepared.

Assessments, etc., where building finished during fiscal year.

91. When a building shall be finished in the course of the fiscal year, and when the entry in the valuation roll of such addition to the immoveable shall have been made by the Assessment Board, the owner of such addition or new building shall be bound to pay to the city the amount of the assessments, taxes, and water-rates, which shall have been entered in the collection roll by the treasurer, proportionately to the remaining period of the fiscal year.

Correction, etc., of valuation or collection roll.

92. In any case where, after the preparation or the revision of a valuation roll or after a collection roll is in force, it shall become necessary to correct or amend the errors or omissions that may be found therein, or to make amendments thereto by extending it and adding the names of every person omitted, or who may have arrived in the city after it has been made or revised, or who may have become subject to the payment of any assessment, rate, or tax to the city, at any time after the general valuation roll or the revision, as the case may be, has been made, such changes, correction of errors or omissions and additions shall be made in both said valuation and collection rolls, on petition to that effect addressed by the assessor to the Assessment Board.

Petition to that effect.

Notice of presentation of petition, etc.

Notice of the presentation of the said petition shall be served by registered mail on the interested party, three clear days before its presentation before the board; and, if the said petition be proved, the board shall order such change, and correction of error or omission, and such addition or such other entry to be made in the said rolls as it may deem proper.

Right of appeal by the city.

93. Whenever the corporation shall consider itself aggrieved by an entry made in any of the said rolls, or whenever it shall consider itself aggrieved by any decision of the Assessment Board, it shall have the same right to appeal to the Magistrate's Court as a ratepayer who complains of a decision of the said board; the city may serve upon any interested party a petition addressed to the Magistrate's Court, within a delay of fifteen days, and must, when fying the petition, produce the papers and documents in support of such petition.

94. The Assessment Board may also at any time, on demand brought before it by the city treasurer, correct any error and supply any omission whatsoever, as to the right of ownership, possession or occupation of any immoveable property within the said city, or as to the name, quality, or domicile of any person liable for any assessment or tax whatsoever, which then or thereafter may exist, in said rolls.

Such demand cannot be granted by the said board without a notice served upon the interested party, with a delay of eight days before the presentation to the Assessment Board.

95. If, after the valuation roll is in force, any immoveable property is considerably diminished in value, either by fire, destruction, or any other cause, the Assessment Board may, on petition of the owner, cause the valuation of such property to be reduced to its real value and order the correction of the collection roll accordingly.

96. The failure of the assessor or the Assessment Board to act within the time prescribed shall not prevent the completion or revision of the rolls thereafter.

97. After every change of owner or occupant of any lot of land set forth in the valuation roll in force, the Assessment Board, on a written petition for that purpose, and upon sufficient proof, may erase the name of the former owner or occupant, and enter on such roll the name of the new one.

98. When an appeal respecting a valuation has been brought in virtue of the charter of the city, the assessor shall establish the amount of taxes payable by the applicant on the undisputed portion of the valuation and make an entry thereof under his signature, in the margin of the roll, opposite the appellant's name.

The amount of taxes so established shall become payable as if no appeal had been brought, but without prejudice to the appellant's rights as to the portion of the valuation in contestation.

As soon as the final decision has been rendered, the assessor shall establish the amount payable by the appellant on the disputed portion of the valuation, and shall correct the valuation and collection rolls accordingly, initialling

such corrections, and the amount of taxes due on the disputed portion, if any, shall be payable forthwith.

Presumption
as to rolls
of city, etc.

99. Any valuation book or roll, or collection roll, appearing to be a valuation book or roll, or a collection roll of the city or of a ward thereof, for a stated year, produced in a court of justice, shall, until proof to the contrary, be presumed to be the valuation book or roll, or the collection roll of the said city, or of such ward thereof, for the said year; copies or extracts of the valuation roll certified by the assessor, and copies or extracts of the collection roll, certified by the treasurer, shall be proof of their contents, without it being necessary to prove the signature of such officers, saving the right of any person to contest their authenticity by proceedings in improbation.

Roll set
aside.

100. Whenever the valuation roll has been set aside, the former roll shall revive and shall avail until a new valuation roll comes into force.

R. S., c. 269,
not appli-
cable.

101. Chapter 269 of the Revised Statutes of Quebec, 1925, shall not apply to the city of Levis.

Resolution
and amend-
ment there-
to validated.

102. The resolution adopted by the council of the city of Levis at its meeting held on the 20th of September, 1927, and the resolution amending same, adopted on the 12th of October, 1927, and declared valid by section 26 of the act 18 George V, chapter 102, shall continue to have its full effect.

Resolution
and amend-
ment there-
to validated.

103. The resolution adopted by the council of the city of Levis at its meeting held on the 7th day of June, 1929, as amended by another resolution of the said council adopted at its meeting held on the 17th day of June, 1929, fixing the valuation of the property of the Imperial Oil Limited therein described, for a period of ten years, is approved, ratified and declared to be obligatory for all legal purposes, and the said city is authorized to execute a contract with the said Imperial Oil Limited in conformity with the said resolution.

Exemption
not affected.

104. Nothing contained in this act shall affect the exemption from taxes granted to immoveable property in Villemay ward by the act 7 George V, chapter 85, section 6, as replaced by the act 10 George V, chapter 89, section 2, which exemption shall continue to have its full effect according to the provisions of the said act and for the period therein mentioned.

105. The city is authorized to borrow a sum not exceeding nine thousand dollars to pay the share for which it may be liable of the cost of the erection and equipping of the registry office of the county of Levis and of the expenses connected therewith. Loan for re-registry office authorized.

In order to effect the said loan, bearing interest at a rate not to exceed five and one-half per cent, the city may issue bonds payable within a period not exceeding twenty years from their date. Issue of bonds.

Notwithstanding the provisions of section 574 of the Cities and Towns' Act (Revised Statutes, 1925, chapter 102), or of any other law to the contrary, the council may effect such loan by by-law, without submitting it for the approval of the elector-proprietors; but such by-law shall be submitted for the approval of the Lieutenant-Governor in Council. Approval required.

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