



## CHAPTER 36

An Act to amend the Cities and Towns' Act respecting  
the payment of municipal and school taxes

*[Assented to, the 4th of April, 1929]*

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

**1.** The Cities and Towns' Act (Revised Statutes, 1925, R. S., c. 102,  
chapter 102) is amended by adding thereto, after section <sup>s. 534a,</sup>  
534 thereof, the following section: <sup>added.</sup>

**"534a.** Saving the provisions of section 533, any person, Subrogation  
not being the debtor, who pays a municipal or school, real <sup>in privileges</sup>  
estate or personal, general or special tax, or the water <sup>of municipi-</sup>  
rates for a third party, with the consent in writing of the <sup>pality.</sup>  
latter, is of right subrogated in the privileges of the muni-  
cipality 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. The name of such  
third party shall be noted in the books of the corporation."

**2.** This act shall come into force on the day of its <sup>Coming into</sup>  
sanction. <sup>force.</sup>