



CHAPTER 44

An Act to amend the Education Act respecting the collection of taxes

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

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

1. The Education Act (Revised Statutes, 1925, chapter R. S., c. 133, 133) is amended by adding thereto, after section 402 thereof, the following section:

"402a. Any person, not being the debtor, who pays a school tax 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 secretary-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."

Subrogation in privileges of municipality.

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