



CHAPTER 51

An Act to amend the act respecting Protestant schools
in and around the city of Montreal

[Assented to, the 15th of March, 1928]

WHEREAS the school commissioners for the municipality of the town of Hampstead, in the county of Westmount, and certain ratepayers of the town of Mount Royal, in the county of Jacques-Cartier, have, by their petition, represented that at the time of the adoption of the act respecting the Protestant schools in the city of Montreal, reproduced in the statute 15 George V, chapter 45, the taxes imposed by section 16 of the said act in the various towns or other local municipalities the territory of which is subject to the jurisdiction, for Protestant school purposes, of the Montreal Protestant Central School Board, have been fixed uniformly at the rate of ten mills in the dollar upon all immoveable property situated in such municipalities belonging to Protestant property-owners and at twelve mills in the dollar upon all immoveable property inscribed in the neutral panel of each such city, town or local municipality, and that the town of Hampstead and the town of Mount Royal have been exempted from the application of the system of imposition created by the said enactment for three years next after the coming into force of this said act, and, during such three years, it was provided that the school taxes should be fixed in the said two towns by their respective local boards, provided that they should not be lower than the taxes then in force;

Whereas these dispositions end on the 3rd of April, 1928;

Whereas the situation of these two towns is such that this exemption should be continued for an additional period of six years provided that the school taxes fixed by the local boards of each of these towns be increased progressively by one mill in the dollar per annum above the rate now in force with certain modifications in certain cases;

Whereas it is expedient to grant the prayer of the said petition to the extent hereinafter provided;

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

15 Geo. V, c. 45, s. 16, re-
placed. **1.** Section 16 of the act 15 George V, chapter 45, as amended by the act 16 George V, chapter 47, section 1, and replaced by the act 17 George V, chapter 42, section 2, is again replaced by the following:

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.

Id., 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 paragraph 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 which shall not exceed such amount as would have been available out of such neutral panel tax for Roman Catholic education, if the rate in force for the neutral panel had been the same rate that was in force for such panel on the 30th of June, 1925, provided, however, that no such last mentioned rate may be reckoned at more than twelve mills on the dollar. The surplus, if any, shall be forthwith returned to the rate-

Amount.

Proviso.

Return of
surplus.

payers 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.

3. The taxes mentioned in paragraphs 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 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 municipal ^{Levying of taxes.} ^{Interest on arrears.}

cipality 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.

Loan to pay instalments.

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.

Meeting of budget requirements.

Certain exemption for Mount Royal and Hampstead.

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 three years next 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.

Idem.

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.

Idem.

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.

Annual statement of treasurers.

8. The treasurer of every municipality mentioned in subsection 1 of this section shall each year, within one month of the date fixed by the said municipality as the due date of the tax on immoveables for municipal and school purposes, furnish the Central Board with a statement showing:

a. The amount of the Protestant school tax levied for Contents.
the current year by the said municipality;

b. The amount of the tax upon the neutral panel levied
for the current year by the said municipality; and

c. The share of the said tax levied upon the neutral panel
accruing for the benefit of Protestant education.

The said treasurer shall from time to time give the said Details.
Central Board any details of the foregoing taxes that may
be requested in writing by the said Central Board."

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