



CHAPTER 42

An Act respecting The Montreal Protestant Central School Board

[Assented to, the 1st of April, 1927]

WHEREAS The Montreal Protestant Central School Board has, by its petition, represented that it is desirable that it should have a general control over the monthly fees charged by the local boards under its jurisdiction;

Whereas it prays for power to collect interest upon the arrears of payments due to it by certain municipalities;

Whereas it further prays that the municipalities levying and collecting school taxes for its benefit be required to furnish it with certain particulars of such taxes;

Whereas it further prays that it is desirable that section 307 of the Education Act be declared inapplicable to it and to the local boards under its jurisdiction;

Whereas it further prays for power to have the names of its chairman and secretary-treasurer engraved on the coupons of any bonds to be issued by it;

Whereas it further prays it be given power, by resolution, to pay honoraria to its members;

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

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

1. Section 14 of the act 15 George V, chapter 45, is replaced by the following:

"14. 1. It shall likewise be the duty of the Central Board to prepare a general financial statement from the reports of the various local boards.
In so doing, the Central Board must maintain equilibrium

15 Geo. V,
c. 45, s. 14,
replaced.
Central
Board to
prepare
financial
statement.
Equilibrium

of revenue
and expend-
iture.

between revenue and expenditure, and must provide for interest on indebtedness, and for all sinking-funds established or to be established, subject to the application of the laws in force for matters therein indicated.

Local
budgets.

2. It shall also examine and pass upon the budget submitted by each local board for the ensuing year, and shall finally approve of the same, with or without amendments.

Administra-
tive ex-
penses.

3. No administration expenses shall be made by any local board unless they are included in the budget; provided, however, that in case of emergency the Central Board may approve other expenditures in the course of any one year.

Date of con-
sideration.

4. The Central Board may, by resolution, fix the date at which the reports and budgets of the various local boards will be taken into consideration by its members, so that the financial statement may be drawn up at the proper time and be adopted at a precise date specified in the resolution.

Control over
monthly
fees.

5. The Central Board shall, after consultation with any local board concerned, exercise general control over the monthly fees, if any, to be charged to resident and non-resident pupils in the elementary and high schools of every such local board. Section 34 of the act 32 Victoria, chapter 16, and sections 257 and 259 to 262 of the Education Act (Revised Statutes, 1925, chapter 133), are declared to be incompatible with this subsection within the meaning of section 32 of this act''.

Provisions
declared in-
compatible.

15 Geo. V, c.
45, s. 16, re-
placed.

2. Section 16 of the act 15 George V, chapter 45, as amended by the act 16 George V, chapter 47, section 1, is 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.

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 ratepayers on the neutral panel in the same proportion in which it was paid in by them. This paragraph shall apply as and from the first 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.

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.

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 municipality that may be in arrears in making any of the said four payments interest at the rate of five per cent per annum on the amount of such arrears. The municipal council may, by resolution approved by the Minister of Municipal Affairs, borrow, at its choice, a sufficient amount to pay in one payment all instalments hereabove mentioned or each of them at maturity. Such loans shall in nowise affect the borrowing power of such municipalities and shall be reimbursed out of the school taxes collected.

Interest on
arrears.

Loan to pay
instalments.

Meeting of
budget re-
quirements.

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.

Certain ex-
emption 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.

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:

Contents.

a. The amount of the Protestant school tax levied for 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 Central Board any details of the foregoing taxes that may be requested in writing by the said Central Board."

3. The act 15 George V, chapter 45, as amended by the act 16 George V, chapter 47, is again amended by adding thereto, after section 21*d* thereof, the following sections:

"**21*e*.** Section 307 of the said Education Act shall not apply to the Central Board nor to any local board under its jurisdiction.

"**21*f*.** The facsimile signatures of the chairman and secretary-treasurer may be engraved, lithographed or printed on the coupons attached to any bonds that may be issued by the Central Board."

4. Section 23*a* of the act 15 George V, chapter 45, as enacted by the act 16 George V, chapter 47, section 3, is replaced by the following:

"**23*a*.** The Central Board may, by resolution, decide to pay to its chairman an honorarium not exceeding four-teen hundred dollars per annum and to each of its members an honorarium not exceeding four hundred dollars per annum each."

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