



CHAPTER 84

An Act to amend the charter of the city of Saint Hyacinthe

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

WHEREAS the city of Saint Hyacinthe has, by petition, Preamble.
represented that it is in the interest of the proper administration of its affairs to amend its charter, the acts 51-52 Victoria, chapter 83; 54 Victoria, chapter 80; 58 Victoria, chapter 52; 3 Edward VII, chapter 65; 6 Edward VII, chapter 48; 5 George V, chapter 95; 8 George V, chapter 86, and 9 George V, chapter 94, in order to render lands under cultivation subject to special taxes; to confer upon the city new powers as to the maintenance of streets, collection of taxes, the waterworks indebtedness, the issuing of permits and licenses, the collection of a special tax for the maintenance of police and fire protection services;

Whereas it has represented that from 1919 to 1926, certain ratepayers refused to pay taxes for paving and that their pretensions had to be decided by the courts of justice; that the majority of ratepayers have, however, paid the said taxes although their legality was before the courts; that to avoid costs the city did not take action, at the time, against a large number of ratepayers who wished to await the decision of the courts on the contestation before paying the said taxes; that, once the contestation was decided, nearly the whole of the ratepayers in arrears settled their accounts; that some, however, of those in arrears have not yet paid and that it would be unjust, under the circumstances, that these should escape paying the said taxes, when the delay granted them was so granted in their interest and to avoid costs, by invoking prescription; that there is at present no pending case on the subject of prescription of said taxes, and it is just that they be declared not prescribed;

Whereas it has prayed for the passing of an act for the above purposes; and

Whereas it is expedient to grant such prayer;

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

R. S., c. 102, s. 429, par. 19, not applicable. **1.** Paragraph 19 of section 429 of chapter 102 of the Revised Statutes, 1925, shall not apply to the city of Saint Hyacinthe.

51-52 Vict., c. 83, s. 138, replaced. **2.** Section 138 of the act 51-52 Victoria, chapter 83, as replaced by section 46 of the act 58 Victoria, chapter 52, and by section 6 of the act 9 George V, chapter 94, is again replaced by the following:

Special tax for streets, etc.

"138. The city council shall have the right to impose a special tax on all owners of lands in the said city, to meet the cost of opening, making, paving, watering, sweeping, cleaning, removing rubbish from, and maintaining the paving of streets or parts of streets at all seasons, for making and maintaining sidewalks, drains and sewers, as well as the cost of construction, installation and maintenance of any system of public lighting, and also the cost of lighting streets and public places and municipal buildings, such tax to be based on the valuation roll of the immoveable property then in force.

Property liable for costs of streets, etc.

In connection with the cost of opening and making streets or parts of streets, less the real cost of the land, the making of pavements, sidewalks, drains and sewers, fifty per cent of the cost of the said works shall be charged to the owners of bordering properties on one or both sides of the streets according to the frontage of their property opposite which such work shall be done, and the balance shall be paid by a special tax imposed upon the immoveables taxable for such purpose, and based on the valuation roll of immoveable properties then in force; and when one or more loans are effected for paying for the latter portion of the work, the amount of such loan or loans shall be apportioned by a special tax on all immoveables taxable for such purpose, during a time sufficient for paying the capital and interest of such loan or loans.

Special tax to repay loans.

Payment.

The fifty per cent levied on the interested owners of bordering properties shall be payable in ten yearly instalments, with interest at six per cent per annum on the unpaid portion, the debtor having the option of paying off his apportionment in full at any time.

Cost of certain sewers.

In the case of the construction of a sewer more than twelve inches in diameter or at a depth of more than eight feet, the portion of the cost payable by the owners or occupants of the bordering properties shall not exceed fifty

per cent of the cost of a sewer twelve inches in diameter or of a sewer at a depth of eight feet; the excess shall be levied and apportioned upon all the immoveable properties in the said city, as enacted in the first paragraph of this section.

When the above work is done parallel to the line of the depth of a lot, the owners of such lots shall be charged for such works only for one-half of such depth, the balance of the said works and those done at the intersection of streets or in front of public properties, shall be levied and apportioned upon all the immoveable property within the city, as enacted by the first paragraph of this section.

These various methods of imposing such special taxes shall apply to all the works above mentioned, both those done from the year 1915, inclusive, and those done and to be done in the future."

3. Section 23 of the act 8 George V, chapter 86, is replaced by the following:

"23. Article 5735 of the Revised Statutes, 1909, as replaced, for the city, by section 37 of the act 5 George V, chapter 95, is again replaced, for the city, by the following:

"5735. Subject to the provisions of article 1105, the council may establish, impose and levy certain annual dues or taxes on all trades, manufactures, financial and commercial establishments, occupations, arts, professions, callings or means of earning a profit or a livelihood, carried on or followed by one or more persons, firms or corporations in the municipality, provided that such duties or taxes do not exceed in any case the sum of two hundred and fifty dollars per annum. Such dues or taxes may be different for persons who have not resided in the municipality for twelve months, and for persons who reside therein.

In addition to all other licenses and taxes levied or that may be imposed and levied under the provisions of the charter, the city of Saint Hyacinthe is authorized to impose, on every person, partnership or company using gas or electricity for lighting, heating or power purposes, as well as on those using the telephone service, a tax of not more than three dollars per annum for every installation of electricity or gas, and five dollars for every telephone instrument. Every person, partnership or company supplying gas or electricity or telephone service shall be required to collect such taxes from their customers and remit them to the municipal council in the manner and within the delay prescribed by the by-law imposing the tax, without prejudice to the right which the council has to decide to collect them itself, in whole or in part, should it deem it expedient."

Levy and apportionment.

Application.

8 Geo. V, c. 86, s. 23, replaced.

R. S., 1909, art. 5735, replaced for city.

Tax on all trades, etc.

Tax on users of gas, electricity and telephone.

Collection and remission.

Collection by council.

Loan authorized.

4. The city of Saint Hyacinthe is authorized to borrow fifty thousand dollars to consolidate the floating debt contracted for the waterworks.

By-laws for repayment.

The said city is authorized to adopt and put in force one or more by-laws for repaying such sum with interest not exceeding six per cent per annum, by annuities, during a period of not more than thirty years.

R. S., c. 102, s. 527, replaced for city.

5. Section 527 of chapter 102 of the Revised Statutes, 1925, is replaced, for the city of Saint Hyacinthe, by the following:

Special tax may be in the form of license.

"527. Every tax imposed by sections 476 to 480, inclusively, may, in the discretion of the council, be imposed and levied in the form of a license; and thereupon such tax shall be payable annually, at such time and under such conditions and restrictions as the council may determine."

9 Geo. V, c. 94, s. 5, replaced.

6. Section 5 of the act 9 George V, chapter 94, is replaced by the following:

R. S., 1909, art. 5729, replaced for city.

"5. Article 5729 of the Revised Statutes, 1909, as replaced, for the city, by section 33 of the act 5 George V, chapter 95, is again replaced, for the city, by the following:

Property exempt from taxation.

"5729. The following property shall not be subject to taxation:

- a. All lands belonging to His Majesty, or held in trust for the service of His Majesty;
- b. The property of the Federal and Provincial Governments and the municipal corporation;
- c. Property held and occupied for public worship, the episcopal palace, presbyteries, parsonages and cemeteries;
- d. All educational establishments, as well as the land upon which the same are situated, and all buildings or lands used for libraries open to the public free of charge;
- e. All buildings and lands occupied and possessed by a charitable establishment and those occupied and possessed by *Les Sœurs Adoratrices du Précieux Sang* of Saint Hyacinthe; but the property possessed by religious institutions, as well as charitable and educational corporations for the purpose of deriving a revenue, shall not be exempt from taxation:

Property not exempted.

Provided, nevertheless, that the said exemption shall not extend to lands or to buildings erected upon lands leased or occupied under lease from the Government; and the said lands belonging to the Government, and occupied under lease, shall be assessed in the same manner as any other

immoveable property, and the assessment shall be paid by the lessee or occupant as if they were assessed against the lessee or occupant personally."

7. Section 533 of chapter 102 of the Revised Statutes, R. S., c. 102, 1925, is replaced, for the city, by the following:

"533. Any person, not being the owner, who pays municipal taxes imposed in consideration of the immoveable property which he occupies, shall be subrogated without other formality in the privileges of the municipality on the moveable or immoveable property of the owner, and may, unless there be an agreement to the contrary, withhold from the rent or from any other debt which he owes him, or recover from him by personal action, the amount which he has paid in principal, interest and costs.

s. 533, replaced for city.

Subrogation in favour of person paying for owner.

8. Section 534 of chapter 102 of the Revised Statutes, R. S., c. 102, 1925, is replaced, for the city, by the following:

"534. Municipal taxes, imposed on any immoveable property, may be collected from the tenant, occupant or other possessor of such immoveable property as well as from the owner thereof, or from any subsequent acquirer of such immoveable property, even where such tenant, occupant, possessor or acquirer is not entered on the valuation roll."

s. 534, replaced for city.

Parties held to pay taxes.

9. The municipal council is authorized to pass a by-law without submitting same to the formalities provided in section 3 of chapter 116 of the Revised Statutes, 1925, as replaced by the act 16 George V, chapter 34, section 3, enacting that for ten years from the 1st of January, 1927, the immoveables belonging or which will belong to Penman's Limited, and situated between St. Joseph, Cascades and St. Dominique streets and the river Yamaska, be assessed only upon a basis of 40% of their real value and of their annual value, as shown upon the valuation roll. This commutation shall not apply for school assessments nor for water taxes.

Commutation of taxation for Penman's Ltd.

Exceptions.

10. Section 519 of chapter 102 of the Revised Statutes, R. S., c. 102, 1925, is replaced, for the city of Saint Hyacinthe, by the following:

"519. Arrears of municipal taxes shall be prescribed by three years.

Prescription of arrears.

The arrears of taxes for paving and of the special taxes imposed from the year 1919 to the 31st of December, 1926,

Exceptions.

are and always have been unprescribable, and no one may plead prescription to clear himself of same."

R. S., c. 102, s. 522, re-
placed for
city. **11.** Section 522 of chapter 102 of the Revised Statutes, 1925, is replaced, for the city of Saint Hyacinthe, by the following:

Taxation of
farming
lands, etc. **"522.** All land under cultivation or farmed or used as pasture for cattle, as well as all uncleared land or wood lots within the municipality, shall be taxed to an amount of not more than three-fourths of one per cent. Nevertheless such properties are and always have been subject to all taxes imposed for the making, paving and maintaining of streets, roads, sidewalks and sewers, and for the lighting of streets and public places.

Additions to
roll in cer-
tain cases. The council may cause to be added to the valuation roll, from time to time, by the assessors in office, on the valuation by them made, any portion of such land, which has been detached therefrom as a building lot, and shall thus have become liable to taxation after the closing of the valuation roll, and may exact the said tax as upon all other lots entered on the roll."

R. S., c. 102, s. 523, re-
placed for
city. **12.** Section 523 of chapter 102 of the Revised Statutes, 1925, is replaced, for the city, by the following:

Annual tax: **"523.** The council may impose and levy the following annual taxes:

On stock in
trade; 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 store-houses; 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 one per cent on the estimated average value of such stock in trade or other articles of commerce.

On tenants; 2. On all tenants paying rent in the municipality, an annual 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 occu-
pants. Every person, occupying property or part of any property of which he is neither the owner nor the lessee, shall be liable for the payment of such tax.

Coming into
force. **13.** This act shall come into force on the day of its sanction.