



## CHAPTER 38

An Act to amend the Cities and Towns' Act and the Municipal Code with respect to the recovery of taxes

[Assented to, the 11th of March, 1926]

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

**1.** Section 546 of the Cities and Towns' Act (Revised R. S., c. 102, Statutes, 1925, chapter 102) is amended by adding thereto, <sup>s. 546, am.</sup> after the first paragraph thereof, the following paragraph:

"The clerk of every Magistrate's Court and the clerk of every Circuit Court respectively have the same power as <sup>Judgment by default.</sup> the prothonotary of the Superior Court under paragraph 2 of article 532 of the Code of Civil Procedure, upon the accomplishing of the same formalities, to render judgment against the defendant who fails to appear or to plead, provided that a detailed statement of the account for the <sup>Proviso.</sup> municipal taxes claimed by the action be fyled, and that the declaration, under oath or affidavit, establishing that the amount is due to the knowledge of the deponent, be given and subscribed to by the clerk or secretary-treasurer, or by the treasurer of the municipality. Such oath is <sup>Oath.</sup> taken before the mayor of the city or town, or before a justice of the peace, a commissioner of the Superior Court or a notary."

**2.** Article 724 of the Municipal Code, as replaced by M. C., art. the act 15 George V, chapter 89, section 1, is amended by <sup>724, am.</sup> adding thereto the following paragraph:

"Whenever the action is brought before the Magistrate's Court or before the Circuit Court, the clerk of either court, <sup>Judgment by default.</sup> as the case may be, has the same power as the prothonotary

of the Superior Court under paragraph 2 of article 532 of the Code of Civil Procedure, upon the accomplishing of the same formalities, to render judgment against the defendant who fails to appear or to plead, provided that a detailed statement of the municipal taxes be fyled. In either case, the declaration, under oath or affidavit, establishing that the amount is due to the knowledge of the deponent, is given and subscribed to by the secretary-treasurer, who takes the oath before the mayor of the municipal corporation which is the plaintiff, or before a justice of the peace, a commissioner of the Superior Court or a notary."

Coming into force. **3.** This act shall come into force on the day of its sanction.

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