

Trudeau, who under his will became the real owners of his property;

Whereas doubts have arisen as to the validity of the title to said lot No. 296 acquired by the said James O'Connor, and the said petitioners have prayed that all such doubts be dispelled and the title of the said James O'Connor be confirmed and declared valid, and it is expedient to grant the said prayer;

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

Certain deed of sale ratified.

1. The deed of sale of the lot No. 296, St. Mary's ward, in the city of Montreal, dated 21st July, 1903, executed before M. Perrault, Notary Public, from Jacques Mathias Marcotte, in his quality of curator to the property of Nazaire Dufort, insolvent, to and in favour of the said James O'Connor, is hereby ratified and confirmed and declared legal and valid to all intents and purposes.

Coming into force.

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

CHAP. 95

An Act to amend the charter of the City of Sherbrooke

[Assented to, the 3rd of April, 1925]

Preamble.

WHEREAS the city of Sherbrooke has represented, by its petition, that it is in the public interest and important for the proper administration of its affairs, that its charter, the act 7 Edward VII, chapter 66, as amended by the acts 8 Edward VII, chapter 87; 1 George V (1910), chapter 51; 2 George V, chapter 58; 4 George V, chapter 76; 5 George V, chapter 91; 7 George V, chapter 67, and 12 George V, chapter 106, be amended to amend certain provisions governing the same, and to grant it further powers; and

Whereas it is expedient to grant the prayer contained in 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:

7 Ed. VII, c. 66, ss. 62^a to 62^h, added.

1. The act 7 Edward VII, chapter 66, is amended by inserting therein, after article 62 thereof, the following articles:

"**62a.** The board of assessors for the preparation of the ^{Preparation of special} special roll for the business and tenants' taxes shall each ^{roll.} year, at the time and in the manner ordered by the council, assess the annual value of the places where trade, manufactures, occupations, business, arts, professions, or means of profit or of earning a livelihood, are being carried on, subject to the business tax, and shall enter the names of the persons subject to such tax in the said roll.

They shall also enter in such roll the names of the tenants ^{Idem.} and the annual value of the premises occupied by each of them.

"**62b.** The special roll for the estimation of the business ^{Signing of} and tenants' taxes shall be signed by at least two of the as- ^{roll.} sessors who drew it up or caused it to be drawn up, and by the clerk or any other person whom they employed as secretary.

"**62c.** The assessors shall deposit such special roll in ^{Deposit of} the office of the council, immediately after its completion; ^{roll and} and public notice of such deposit shall be given by the ^{notices.} clerk, during the two days following.

The notice shall state that the roll will remain open to ^{Contents of} the examination of parties interested, or their represent- ^{notices.} atives, for the fifteen days next following its deposit.

"**62d.** During such time, any person who thinks him- ^{Appeal.} self entitled to complain, for himself or for another, of the special roll as drawn up, may appeal therefrom to the council, by giving for that purpose a written notice to the clerk stating the grounds of his complaint and, if he complains that the valuation of the rent or of the annual value of the place where he carries on his business is too high, he shall mention, in the notice, the amount of the valuation considered by him to be just.

"**62e.** The council, at its first general or special sitting ^{Complaints} after the expiration of the fifteen days mentioned in section ^{taken into} 62c, shall take into consideration and decide all the com- ^{considera-} plaints made under section 62d.

After having heard the parties and their witnesses, under ^{Idem.} oath administered by its presiding officer, as also the assessors, if they wish to be heard, and the witnesses produced on behalf of the municipality, the council shall maintain or alter the roll, as it may deem just.

"**62f.** After all the complaints fyled have been decided, ^{Homologa-} the council shall declare the roll homologated; and the ^{tion.} special roll so homologated shall remain in force until the coming into force of a new roll.

Collection roll.

“**62g.** Immediately after the homologation of the special roll by the council, the clerk shall prepare a collection roll for such taxes, and, after completing the same, shall give public notice announcing that the special collection roll for business and tenants’ taxes has been completed and is deposited in his office, and requiring all persons, bound to pay the sums therein mentioned, to pay the same at his office, within the ten days following the publication of such notice.

Provisions applicable.

“**62h.** The provisions of the Cities and Towns’ Act, 1922, respecting appeals from the decision of the council, shall apply to the said special roll, *mutatis mutandis.*”

7 Ed. VII, c. 66, s. 63, replaced.

2. Section 63 of the act 7 Edward VII, chapter 66, is replaced by the following:

Basis of assessment.

“**63.** In assessing immoveable property the assessors charged with preparing the valuation roll for the taxes on immoveables shall take, as the basis of their assessment, the actual value of such property at the time of making the assessment; and the board of assessors charged with making the special valuation roll for the business and tenants’ taxes shall include in such roll the *bona fide* rent of the property subject to the tenants’ tax, or, if they consider that such rent does not represent, or is disproportionate to, the annual value of such property, they shall insert, in the special valuation roll, the actual annual value thereof.”

7 Ed. VII, c. 66, s. 68, repealed.

3. Section 68 of the act 7 Edward VII, chapter 66, is repealed.

8 Ed. VII, c. 87, s. 2, replaced.

4. Section 2 of the act 8 Edward VII, chapter 87, as replaced by section 5 of the act 2 George V, chapter 58, is again replaced by the following:

Nomination of aldermen.

“**2.** The nomination of the aldermen shall take place at the city hall or at any other place specified by the council, on the second Tuesday of April of each year, from ten to eleven o’clock in the forenoon. And if such day be a non-judicial day, the nomination shall take place on the first judicial day following at the same hour. Public notice of such nomination shall be given by the secretary-treasurer at least eight days beforehand. The nomination of the mayor, if he be elected by the people, shall take place every two years in the same manner.

Nomination of mayor.

Voting.

The voting for the election of mayor and aldermen shall be on the third Tuesday of April of each year or on the next judicial day if the third Tuesday is a holiday.”

5. Section 106 of the Cities and Towns' Act, 1922, is replaced, for the city, by the following: 13 Geo. V, c. 65, s. 106, replaced for the city.

"106. The council may, if it deems expedient, appoint every year two boards of assessors instead of one only, one charged with preparing the general valuation roll of the immovable properties and the other with preparing a special roll for the business and tenants' taxes. Each of such boards shall be composed of at least three assessors. Board of assessors.

Such assessors shall hold office until their successors are appointed. Duration of office.

The remuneration of such assessors shall be fixed by the council, which shall appoint one of the assessors chairman of each of the boards. Remuneration.

If both rolls are not prepared at the same time the same assessors may form part of either board. Assessors on either board.

The council shall determine the manner in which the assessors shall divide their labors." Division of labor.

6. Section 535 of the Cities and Towns' Act, 1922, is replaced, for the city, by the following: 13 Geo. V, c. 65, s. 535, replaced for the city.

"535. The payment of municipal and school taxes may be also claimed by an action brought in the name of the corporation before the Superior Court or before the Magistrate's Court or before the Recorder's Court, according to the amount claimed. Suit for recovery of taxes.

The sale of an immovable by the sheriff or other officer, in execution of a judgment in such an action, is subject to its being redeemed, in the same manner and same delay as sales by the clerk of the municipality. Right of redemption.

The defendant may obtain the suspension of such action, if the rolls, by-laws, minutes or other municipal deeds on which it is founded are attacked in nullity before the Superior Court. Such suspension shall be ordered by the Superior Court seized of the contestation, in its discretion." Suspension of action in certain event.

7. The present mayor and aldermen shall remain in office until the month of April of the year 1926, or of the following years according to the time when they are to go out of office. Mayor and aldermen.

The municipal elections shall be held in the month of April, 1926. Municipal elections.

8 The council shall not sell, hypothecate or otherwise alienate, the whole or any part of the immovable property used for the operation of the public utilities, whether water-works, gas or electricity, belonging to the city of Sherbrooke, unless a by-law is passed by the vote of the majority of the Hypothecation, etc.

members of the council and is approved by the majority in number and in real value of the municipal electors, who are proprietors of immoveables, inscribed on the list in force who shall have voted, which by-law must be passed with the same formalities as for a loan by-law.

Water-powers.

The council shall not sell the unexploited water-powers, belonging, at the present moment, to the city of Sherbrooke, without complying with the same formalities.

Coming into force.

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

C H A P. 96

An Act to amend the charter of the city of Hull

[Assented to, the 3rd of April, 1925]

Preamble.

WHEREAS the city of Hull has, by its petition, prayed that an act be passed to amend its charter, the act 56 Victoria, chapter 52, as amended by the acts 58 Victoria, chapter 53; 61 Victoria, chapter 56; 1 Edward VII, chapter 45; 2 Edward VII, chapter 52; 4 Edward VII, chapter 56; 8 Edward VII, chapter 88; 3 George V, chapter 56; 5 George V, chapter 92; 7 George V, chapter 68; 9 George V, chapter 96, and 13 George V, chapter 94; and

Whereas it is expedient to grant its prayer;

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

56 Vict., c. 52, s. 5, am.

1. Section 5 of the act 56 Victoria, chapter 52, as replaced by the act 5 George V, chapter 92, section 1, and amended by the act 7 George V, chapter 68, section 1, is again amended:

a. By replacing the first paragraph thereof by the following:

Division into wards.

“5. For the purposes of this act, the city of Hull shall be divided into seven wards, respectively called ward number one, or Val Tétréau, ward number one-*a*, or Wrightville, ward number two, or Montcalm, ward number three, or Lafontaine, ward number three-*a*, or Frontenac, ward number four, or Dollard, ward number five, or Laurier”;

b. By replacing therein the name and description of Ward No. One, or Wolfe, by the following names and descriptions: