

C H A P. 27

An Act Respecting the Montreal License Commission

[Assented to, 25th of February, 1921]

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

1. The powers vested in the Montreal License Commission by the Quebec License Law, and the duties thereon imposed by the said law, shall cease to exist with respect to the confirmation of license certificates. Powers and duties to cease.

2. Every confirmation of a certificate obtained from such Commission, for a license commencing on or after the 1st of May, 1921, shall be without effect and shall confer no right whatsoever. No certificate to have effect after May 1st, 1921.

3. Every sum of money paid by means of stamps affixed to any application for such confirmation shall be reimbursed to the person who has paid it. Sums paid by stamps to be reimbursed.

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

C H A P. 28

An Act to amend the Revised Statutes, 1909, respecting certain transfers of immoveable property

[Assented to, 19th of March, 1921]

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

1. The Revised Statutes, 1909, are amended by inserting therein, after section XXb of chapter fifth of title fourth thereof, as enacted by the act 7 George V, chapter 20, section 7, the following section and articles: R.S., 1387k & 1387l, enacted.

"SECTION XXc.

"DUTIES UPON CERTAIN TRANSFERS OF PROPERTY

"1387k. Every transfer, sale or conveyance of immoveable property by a trustee or other authorized Certain transfers

subject to payment of duty. person, under the provisions of the act of the Parliament of Canada 9-10 George V, chapter 36 (*The Bankruptcy Act*), shall be subject to the payment, by the acquirer, of a duty of two and one-half per cent, for the benefit of His Majesty.

Sheriff to collect duty. Such duty of two and one-half per cent shall be collected by the sheriff of the district, and shall be calculated upon the amount stated in the deed of sale, transfer or conveyance, provided that such sum be greater than the amount of the first hypothec upon the immoveable sold, transferred or conveyed, and upon one-half the value shown on the municipal valuation roll, if such sum be not greater than such amount or if there be no hypothec. Nevertheless, if the amount mentioned in the deed as aforesaid, although less than the amount of the first hypothec, be greater than one-half of the municipal valuation, the duty shall be calculated upon the amount fixed by the said deed.

How calculated.

Remuneration of sheriff. The sheriff of the district who collects any amount under this article, shall be entitled to such remuneration as may be fixed by the Lieutenant-Governor in Council.

Penalty for non-payment of duty.

“1387l. Every person who acquires any immoveable property, and who neglects or refuses to pay the amount of the duty imposed by article 1387k, in the cases mentioned in such article, shall incur a penalty equal to double the amount of the duty exigible, which penalty may be recovered by the Attorney-General, for His Majesty, before any court having jurisdiction.

Summary Procedure.

Every such action shall be considered as a summary action, and shall be governed by the provisions of articles 1150 to 1162, inclusive, of the Code of Civil Procedure.”

Coming into force.

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

CHAP. 29

An Act to validate certain deeds of transfer of the property of successions subject to succession duty

[Assented to, 19th of March, 1921]

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

Certain deeds validated.

1. All deeds transferring the ownership of the property of successions, made and passed since the twenty-fourth