

costs and disbursements. The council, at a regular meeting, certifies the amount, if any, due the auditor; and a copy of the resolution it has adopted respecting such report must be served as soon as possible upon the secretary-treasurer by a bailiff.

Shortage
to be
paid up.

"645. Within fifteen days after the service of the copy of the report, the secretary-treasurer must pay the amount of such shortage, as well as the costs and disbursements of the auditor."

Coming
into force.

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

CHAP. 110

An Act to amend the charter of the city of Quebec

[Assented to, 19th of March, 1921]

Preamble.

WHEREAS the city of Quebec has, by its petition, represented that it is in the interest of the city and necessary for the proper administration of its affairs that its charter, the act 29 Victoria, chapter 57, and the acts amending the same, be amended; 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:

Loans
authorized.

1. The city of Quebec is hereby authorized to borrow a sum not exceeding eight hundred and thirty-six thousand one hundred and six dollars, to pay the cost of the following:

a. Four hundred and thirty-six thousand dollars for the permanent paving of the following streets:

Ste. Marguerite, twenty-four thousand six hundred and forty-nine dollars; Richardson, forty-four thousand nine hundred and ninety-eight dollars;

Ste. Foye road, forty-four thousand four hundred and eighteen dollars; Hermine and Fifth Streets, sixty-three thousand two hundred and fifty-two dollars;

Little Champlain street, five thousand three hundred and seventy dollars; King Street, twenty-eight thousand dollars; Roads department and municipal buildings, thirty-seven thousand dollars; St. Valier, ten thousand dollars; new streets in Jacques-Cartier, St. Sauveur and Montcalm wards, twenty thousand dollars, whereof ten thousand

dollars in Jacques-Cartier and five thousand dollars in each of the two other wards; St. Cyrille, sixteen thousand dollars; Chateauguay Hill, thirty-five thousand dollars; Glacis hill, forty-eight thousand dollars; subway under railway on Beauport road, twenty-five thousand dollars; *idem* on Bell's road, twenty-five thousand dollars; Boisseau, nine thousand four hundred and nineteen dollars; and

Fifty thousand dollars, which the council must withdraw from the total amount mentioned in this subparagraph *a*, and which must be employed in repair work upon Grande-Allée; and the council shall not begin its work upon any street before having so redistributed the amounts as to give the fifty thousand dollars for Grande-Allée;

b. Forty thousand dollars, for the erection of a dispensary;

c. One hundred thousand dollars, for permanent work upon the waterworks department;

d. Two hundred and sixty thousand dollars to pay the exchange and discount of the loan of two million one hundred and twenty-five thousand dollars, due in April, 1920.

2. To effect the said loan, the city may issue bonds or Bond inscribed stock certificates, to the amount deemed necessary, for the objects above enumerated; which bonds or stock certificates shall be for such sum as the city may deem suitable, and shall be payable at a term of not more than thirty years from the date thereof, at such rate of interest, not more than six per cent, as the council shall determine. issue, etc.

3. The city may, by resolution, declare that the said Loan loan shall be repaid at a shorter term of not less than two nor more than fifteen years, at such rate of interest, not more than six per cent, as the council may fix, and with a sinking-fund of at least two per cent per annum, provided that each issue, after the first, shall be only for the balance due on the loan. may be made for shorter term.

4. The city shall provide for the payment of the bonds or inscribed stock certificates, the issue whereof is authorized by section 2, either by paying on the capital of the said bonds or inscribed stock certificates, half-yearly or every year, at its option, a sufficient amount so that the capital will be paid up at the maturity of each bond or certificate, or by establishing a sinking-fund, in such manner as it may deem advisable, sufficient to pay the capital at Provision for payment of bonds, etc.

maturity; such sinking-fund shall not be used for any other purpose than the payment of such bonds or inscribed stock.

16 Viet., c.
233, & 29
Viet., c. 51,
s. 29, re-
pealed.

5. The act 16 Victoria, chapter 233, and paragraph 3 of section 29 of the act 29 Victoria, chapter 57, are repealed. Nevertheless, this provision shall not affect the judgments rendered nor pending cases.

R. S., 5642-
5644, to
apply to
city.

6. Articles 5642, 5643, 5644 and 5684 of the Revised Statutes, 1909, shall apply to the city of Quebec.

24 Viet., c.
26, s. 6,
par. 2,
replaced.

7. Paragraph 2 of section 6 of the act 24 Victoria, chapter 26, as replaced by section 1 of the act 1 George V (1st session), chapter 46, and amended by the act 10 George V, chapter 85, section 1, is again amended by replacing the first paragraph thereof by the following:

Salary
of recorder.

"2. His salary shall be five thousand dollars a year payable monthly in equal instalments out of the funds of the city."

33 Viet., c.
46, s. 18,
par. 1,
repealed.

8. Paragraph 1 of section 18 of the act 33 Victoria, chapter 46, is repealed.

Subscrip-
tion
authorized
to Laval
University.

9. The city is authorized to subscribe the amount of fifty thousand dollars as aid to Laval University of Quebec, such amount to be payable at the rate of five thousand dollars per annum out of the ordinary revenues of the city.

Subsidy to
orphanage
authorized.

10. The city is authorized to grant a subsidy to the St. Jean Baptiste Colonization Orphanage School, of not more than one thousand dollars per annum.

8 Geo. V, c.
83, s. 14,
par. 6, re-
placed.

11. The sixth paragraph, of section 14 of the act 8 George V, chapter 83, is replaced by the following:

Annual
statement.

Every year, during the month of June, the city treasurer must transmit to the Minister of Municipal Affairs a sworn statement of receipts and expenses of the city for the preceding fiscal year, duly certified by the city auditor."

40 Viet., c.
52, s. 3,
replaced.

12. Section 3 of the act 40 Victoria, chapter 52, as amended by section 2 of the act 10 George V, chapter 85, is replaced by the following:

Personal
tax.

3. A personal tax of two dollars shall be imposed and payable annually upon any person carrying on any business or profession, trade or occupation, and upon any person carrying on the same in the city himself or through an

agent. Nevertheless, every person over sixty-five years of age shall be exempt from such tax.” Exemption.

13. The sum of twelve thousand dollars for an asphalt plant, which the city is authorized to borrow under paragraph *f* of section 1 of the act 6 George V, chapter 43, and which has not been used, may be used for the purposes of the sinking-fund, or for the redemption of bonds of the city at the market price, unless the city purchases the said plant. Diversion of funds authorized.

14. Paragraph 3 of section 1 of the act 33 Victoria, chapter 46, as replaced by section 10 of the act 8 Edward VII, chapter 83, is again replaced by the following: 33 Vict., c. 46, s. 1, par. 3, replaced.

“3. The council may pass a by-law to the effect that the mayor shall receive each year, out of the city funds, a sum of not more than five thousand dollars, and each alderman an amount of not more than six hundred dollars per annum.” Indemnity for mayor and aldermen.

15. For the prevention of fires, the city is authorized to have a yearly inspection made of factories, shops, theatres and other buildings to which many persons have access or in which they work, and to impose by by-law an annual charge for the cost of such inspection. Fire inspection.

16. Section 12 of the act 7 George V, chapter 59, is replaced by the following: 7 Geo. V, c. 59, s. 12, replaced.

“**12.** Notwithstanding any law or by-law to the contrary, the city council shall, from the 1st of March, 1922, consist of the mayor and thirteen aldermen, two per ward (with the exception of St. Sauveur ward, which shall be represented by three aldermen), who shall remain in office for two years, or until the election of their successors in office.” Mayor and aldermen.

17. Section 33 of the act 7 Edward VII, chapter 62, is repealed, except as regards exemptions granted in virtue thereof, which shall continue to have full force and effect until they expire. 7 Ed. VII, c. 62, s. 33, repealed. Proviso.

18. Section 21 of the act 1 George V (second session), chapter 59, is repealed. 1 Geo. V (1911), c. 59, s. 21, repealed.

19. The sale by the city of the lots, either vacant or built upon, which it owns, shall be effected by public auction. Lots to be sold by public auction.

Any act to the contrary notwithstanding, the city is authorized to sell, upon such terms and conditions as it Authorization to sell

site of
market.

deems suitable, to the Quebec St. Jean Baptiste Society, the site of the Jacques-Cartier market, situated between King, St. Francis and Crown streets, for the erection of a building thereon.

29 Vict., c.
57, s. 18,
par. 6.
replaced.
Valuation
roll.

20. Paragraph 6 of article 18 of the act 29 Victoria, chapter 57, is replaced by the following:

"6. Every year between the first of October and the first of February, the assessors shall draw up, for each ward of the city, a valuation roll of all the immoveables situate within such ward, with the names and the numbers of streets in which such immoveables are situate, as well as the cadastral numbers, names, surnames and occupation of the proprietors, and their actual residence as far as may be ascertained, except in the case of estates, in which the name of the person from whom it is derived shall be sufficient, and except in the case where heirs are not known according to the registers of the registration office, or who do not give their names or callings to the assessors, which valuation roll shall come into force according to the provisions of sections 18 and following of the act 1 George V (1st session), chapter 47, and which roll shall serve as a basis for preparing the budget and for imposing taxes on immoveables for the fiscal year beginning on the first of May following.

Collection
roll.

"6a. Between the first of May and the first of August of each year the assessors shall complete the valuation roll of immoveables by inserting therein the taxes imposed upon each immoveable in virtue of the by-laws passed to that effect, and moreover they shall draw up a collection roll of all the other taxes, specifying all personal and business taxes and all other taxes due the city under any law or by-law, as well as the names of the persons liable to the same. This roll shall be drawn up by wards.

Revision.

"6b. The revision of the collection roll shall be effected yearly according to the provisions of sections 18 and following of the act 1 George V (1st session), chapter 47.

Valuation
of certain
land.

"6c. The valuation roll for land under cultivation situated within the boundaries of the city of Quebec, and near the parishes of Charlesbourg, Giffard and Beauport, shall be the same as for the preceding years, as long as such land remains under cultivation, and that for three years."

Coming into
force of
provisions.

The putting into operation of the provisions of this section shall begin with the preparation of the budget and the imposition of the taxes for the fiscal year 1922-23.

2 Geo. V, c.
55, s. 5, am.

21. Section 5 of the act 2 George V, chapter 55, is amended by inserting therein, after the word "appoint", in the second line thereof, the word "five".

22. The owner of the immovable properties bearing the Nos. 2050 and 2051 of the cadastre of St. Peter's Ward, in the city of Quebec, is authorized to erect a building over the passage presently existing between the said properties, in order to give access between the buildings standing on each side of the said passage. Authorization for erection of building over passage.

23. The business tax imposed by the city under the act 7 Edward VII, chapter 62, section 34, upon the rental value of premises wherein any trade, commerce, traffic, manufactory, industry, occupation, art, profession or means of gain or livelihood is carried on, exercised or put in operation, is legally imposed and is exigible, any other law, statute, or provisions of any act to the contrary notwithstanding. Business tax, validated.

24. The city may by by-law determine the places in the municipality where public garages, stables and cow-sheds may be erected, and the manner in which they may be constructed. Garages, stables, etc.

25. The city is authorized to contribute fifteen thousand dollars towards the construction of the Scott bridge, and may borrow such amount for the purpose. Contribution to Scott bridge.

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

CHAP. 111

An Act to amend the charter of the city of Montreal

[Assented to, 19th of March, 1921]

WHEREAS the city of Montreal has, by its petition, represented that it is in the interest of the city and necessary for the proper administration of its affairs that its charter, the act 62 Victoria, chapter 58, and the acts amending the same, be amended; Preamble.

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:

1. Article 300 of the act 62 Victoria, chapter 58, as amended by the acts 63 Victoria, chapter 49, sections 7 and 8; 3 Edward VII, chapter 62, sections 22 and 23; 4 Edward VII, chapter 49, sections 6 and 7; 7 Edward 62 Vict., c. 58, art. 300, am.