

C H A P. 89

An Act to amend the charter of the city of Levis

[Assented to, 14th of February, 1920]

WHEREAS the city of Levis has, by its petition, Preamble.
represented that it is in the interest of the proper
administration of its affairs that additional powers be
granted it, and that its charter, the act 6 Edward VII,
chapter 49, as amended by the acts 9 Edward VII, chapter
87; 6 George V, chapter 49, and 9 George V, chapter 98,
be again 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:

1. Section 6 of the act 9 George V, chapter 98, is re- 9 Geo. V, c.
98, s. 6,
replaced.
placed by the following:

"6. The city of Levis is especially authorized to borrow Loan for
water-
works
system, etc.
an amount of twenty-nine thousand dollars of which twen-
ty-one thousand dollars shall be used to complete the
introducing of the water works system into Villemay ward,
and eight thousand dollars for establishing a police and
fire station in Notre-Dame ward.

Notwithstanding the provisions of article 5782 of the Approval of
Lt. Gov. in
C. necessary
Revised Statutes, 1909, as enacted by section 10 of the
act 8 George V, chapter 60, and amended by the act 9
George V, chapter 59, section 7, the council is authorized
to effect the said loan without submitting the by-law or
by-laws authorizing the same to the electors who are prop-
erty-owners; but such by-law or by-laws shall be submitted
for the approval of the Lieutenant-Governor in Council."

2. Section 6 of the act 7 George V, chapter 85, is re- 7 Geo. V, c.
85, s. 6,
replaced.
placed by the following:

"6. During a period of fifteen years from the date of Special
provision re
taxation.
the annexation of the said municipality to the said city,
no tax on immoveables shall be imposed on the taxable
immoveable property of the said municipality. In the
case of lands on which, counting from the said annexation,
one or more buildings are erected within five years from
such date, the said new buildings shall be exempt from
the tax on immoveables during the said period of five
years.

Within two years from the date of the said annexation, Water, etc.
the city of Levis shall introduce water from its waterworks,

and shall construct sewers for drainage, and put hydrants in the streets and avenues of the new ward.

Lighting. All the streets and avenues in the new ward shall also be as well lighted as those of the other wards of the city.

Police and fire station. In the year following the annexation, the said city of Levis shall establish, in Notre-Dame ward, a police and fire station for the protection of such ward."

6 Ed. VII, c. 49, s. 29, replaced. **3.** Section 29 of the act 6 Edward VII, chapter 49, is replaced by the following:

Employment of money from sale of immoveables. **"29.** The moneys derived from the sale of immoveables belonging to the town shall not be employed for any other purpose than the purchase, building, improvement or repairing of immoveable property, the redemption of the town debentures, the purchase of public securities of the Province or of the Dominion or municipal debentures."

Provisions not to apply. **4.** The following articles of the Revised Statutes, 1909, shall not apply to the city, namely: 5360, 5361, 5705, 5706, 5707, 5708, 5709, 5710, 5711, 5712, 5713, 5715, 5716, 5717, 5718, 5719, and 5720.

Board of Assessors. **5.** A special board shall be established called the "Assessment Board", and shall consist of the mayor, the chairman of the finance committee and of a permanent officer called the chief assessor. The latter shall be chosen by the council, and cannot be dismissed from office except upon the vote of the absolute majority of the latter in favour of his being dismissed.

Appointment of assessors. **6.** Four assessors or less shall be appointed by the assessment board, and they shall remain in office during the pleasure of the board.

Qualifications. No person shall be eligible as assessor unless he possesses for his own use real or personal estate, or both, within the city, after payment or deduction of his just debts, of the value of one thousand dollars.

Remuneration. The remuneration of the assessors shall be fixed from time to time by the assessment board, and any vacancy among the assessors shall be filled by the said board.

Oath to be taken. Before entering into office the assessors shall take the oath of office and qualification before the mayor.

Clerk of board of assessors. **7.** The city clerk or, in his absence, a person appointed by the assessment board, shall act as clerk of the assessment board, and, at the request of two other members of the said board, he shall convene the meetings of the said board for the purpose of exercising the powers

conferred upon the latter; two members of the board shall form a quorum.

8. The assessment board shall regulate and determine the time when the city assessors shall annually begin their duties, the manner in which they shall perform them, the period within which they shall annually make their general return of the assessments to be levied and ordered in the said city, and the time and manner in which they may correct their said return by extending the same and adding thereto the names of any parties omitted or who shall have become known to the said assessors, or shall have arrived in the said city subsequently to the making thereof, or who shall have become liable to pay any assessment, tax or duty to the said city at any time after the said general return shall have been made. Duties of Board.

9. The assessors shall have the power to assess during the whole year of their term of office. Powers of assessors.

The said assessors may exercise, either collectively or separately, each and every the powers which are conferred upon them by this act, or by any other act, or by the by-laws of the council or by those made by the said assessment board.

10. The assessors shall enter in their book the names of every owner, tenant or occupant of an immoveable, with a statement of the real value, the leasing value, or the rent, as the case may be, of each immoveable or part thereof separately occupied, and this even if such owner, tenant or occupant pays no taxes to the city. Duties of assessors.

11. In assessing immoveables in the city, the assessors shall take, as the basis of their valuation, the *bona fide* rentals thereof or the interest upon the real value of such property, if they consider the rental is an unfair one and disproportionate to the value of the property assessed. Basis to be taken.

If the property is occupied by the proprietor himself or is in his possession, the assessors shall determine the amount of the assessment to be paid on and according to the rental which the property might be worth and should bring in, or on the rent, represented by the interest, or on the actual value of such property.

12. If an immoveable in the city is occupied partly by the proprietor and partly by tenants, the assessors shall determine the amount of the assessment to be paid by

the proprietor for the portion of the immoveable occupied by him, by basing the assessment on the rent or on the leasing value of the portion occupied by him as compared with the portion or portions leased.

Owners to
give lists of
tenants.

13. Proprietors of houses containing several lodgings, or of offices in the city, shall furnish the assessors in writing, when thereunto required, with a full list of their tenants or occupants and the amounts paid by each of them for the rent or occupation of such lodgings or offices. Every such proprietor who refuses to give such list, or who knowingly gives a false or incorrect list, shall incur a penalty of not more than twenty dollars.

Employers
to give lists
of em-
ployees.

14. Every person keeping a store, shop, factory, agency, hotel or business office of any kind in the city and having employees, shall, himself or through his agents, furnish the city assessors in writing, when thereunto required, with a full list of the said employees, mentioning their residences; and every person above mentioned who refuses to give such list or who knowingly gives a false or incomplete list shall incur a penalty of not more than twenty dollars.

Board of
Assessors.

Clerk of the
board.

15. The city assessors shall constitute, with the permanent officer called "chief assessor", a board called "The Board of Assessors," a majority whereof shall be a quorum. The city clerk shall act as clerk of the board, and shall keep a register in which he shall enter, in a summary manner, the proceedings and decisions of the board.

Publication
of notice.

Coming
into force
of roll.

Complaints
against
assessment
roll.

16. As soon as the assessors shall have deposited the assessment roll in the office of the city treasurer, the latter shall publish a notice of such deposit during fifteen days in a French and in an English newspaper of the city, if there be any in the city; if there be none, the publication of such notice in a French and in an English newspaper in the city of Quebec shall be sufficient. At the expiration of such fifteen days, the assessment roll for the city shall be in force for every person whose name is entered on the said roll and who has not appealed within the delays and in the manner hereinafter mentioned.

During the fifteen days following the date of the first publication of the notice of such deposit, all persons considering themselves aggrieved by any entry in the said assessment roll, shall file a complaint before the board of assessors of the said city, in writing, and sworn to before a justice of the peace, a member of the council or the city clerk.

Such written complaint shall be filed, during the same Do. period, with the said board of assessors in the city hall, and the clerk of the said board shall give, in the said paper or newspapers, notice of the days and hours when the complainants shall be heard before the board of assessors; a delay of three clear days must be given the complainant between the first publication of the notice and the day when the complaints will be heard by the board of assessors.

17. The assessor who has valued the property respecting which a complaint was made before the board, cannot sit nor hear the complaint. Certain assessor disqualified.

18. At the hearing of any complaint, the complainant or other persons may be sworn by the clerk of the said board or by one of the assessors. The depositions of the witnesses need not be taken down in writing, but each party may, at his own expense, employ a stenographer to take down such depositions. Proceedings at hearing.

19. The board of assessors may adjourn from time to time when necessary, to enquire into and decide upon the complaints laid before them. Adjournments.

20. Any ratepayer who has filed a complaint with reference to any entry upon or omission from the assessment roll, and who deems himself aggrieved by the decision of the assessors, may, within a delay of fifteen days from such decision, appeal to the Circuit Court of the district of Quebec; and at such hearing in appeal before the Circuit Court, the assessors may be witnesses under the ordinary rules of procedure. Further appeal to Circuit Court.

21. Such appeal shall be taken by means of a petition to the said Circuit Court, served upon the chief assessor, and filed in the office of the said Circuit Court, within a delay of fifteen days. Taken by petition.

Within the three days following the filing of such petition, the clerk of the board of assessors shall send a copy of the proceedings before the said board, as well as other documents connected with the complaint, to form part of the record in the case before the Circuit Court. The procedure before the said court shall be summary, and the petition shall be inscribed according to the ordinary rules of procedure before the said court. The judgment of the Circuit Court upon such petition in appeal shall be final and without appeal. Proceedings on appeal.

Judgments that may be rendered. **22.** The court may, by its judgment, confirm the decision appealed from, or set it aside, or may render the decision that the board of assessors should have rendered in the first place, or may order it to exercise the powers which form the object of the appeal.

Procedure for making corrections, etc., in assessment books, etc. **23.** In any case where, after the making up of an assessment book, it shall become necessary to correct or amend the errors or omissions that may be found therein or to make amendments thereto, or whenever persons, not subject to assessment or to any tax whatsoever at the time of the making up of the said assessment book, shall, thereafter and within any period of the fiscal year, become subject to the payment of such assessments, rates or taxes, such correction of errors or omissions shall be made in such assessment book on petition to that effect addressed by any assessor to the board of assessors.

Service of petition, etc. The said petition shall be served on the interested party with a notice of its presentation, with a delay of two clear days; and, if the said petition be proved, the board shall order such error or omission to be rectified or such entry to be made in the assessment book as it may deem proper.

Pro rata payment for new buildings. **24.** When a building shall be finished in the course of the fiscal year, and when the entry in the assessment book of such addition to the immoveable shall have been made by the board of assessors, the owner of such addition or new building shall be bound to pay to the city the amount of the assessments, taxes, and water rates, which shall have been entered in the said assessment book, proportionately to the remaining period of the fiscal year.

City may appeal to Circuit Court. **25.** Whenever the corporation shall consider itself aggrieved by an entry made in any of the assessment or valuation books, or whenever it shall consider itself aggrieved by any decision of the board of assessors, it shall have the same right to appeal to the Circuit Court as a ratepayer who complains of a decision of the said board; the city treasurer may, in the name of the corporation, serve upon any interested party a petition addressed to the Circuit Court, served and filed in the Circuit Court within a delay of fifteen days, and must, when filing the petition, produce the papers and documents in support of such petition.

Corrections that may be made by board. **26.** The board of assessors may also at any time, on demand brought before it by the city treasurer, correct any error and supply any omission whatsoever, as to the

right of ownership, possession or occupation of any immoveable property within the said city, or as to the name, quality, or domicile of any person liable for any assessment or tax whatsoever, which then or thereafter may exist, in any assessment book.

Such demand cannot be granted by the said board without a notice served upon the interested party, with a delay of eight days before the presentation to the board of assessors.

27. Every assessment book or roll, purporting to be an assessment book or roll of the said city or of any ward of the same, for any specified year, when produced before a court of justice shall, until proof to the contrary, be presumed to be an assessment book or roll of the said city or of such ward for the said year.

Books, etc.,
to be *prima facie* proof.

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

Coming
into force.

CHAP. 90

An Act to amend the charter of the city of Westmount

[Assented to, 14th of February, 1920]

WHEREAS the Merchants Bank of Canada, a banking corporation, having its head office in the city and district of Montreal, has by its petition represented that it desires to establish banking premises on Sherbrooke street in the city of Westmount, and that the municipal council of said city would be willing to permit the establishment of banking premises thereon if they were not forbidden to do so by the wording of section 15 of the act 2 George V, chapter 60, amending the charter, and that it desires that the charter of said city be amended as hereinafter set forth, and that the said council approves of said application; and

Preamble.

Whereas it is expedient to grant the prayer of said petition;

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

1. Section 15 of the act 2 George V, chapter 60, is replaced by the following:

2 Geo. V, c.
60, s. 15,
replaced.
Sherbrooke
St.

"15. Notwithstanding any by-law to the contrary,