

in force, the council, on a written petition for that purpose, and upon sufficient proof, may erase the name of the former owner, tenant or occupant, and enter on such roll the name of the new one."

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

C H A P . 90

An Act to amend the charter of the town of Longueuil

[Assented to 9th February, 1918.]

WHEREAS the corporation of the town of Longueuil Preamble.
has, by its petition, represented that it is in the interest of the proper administration of its affairs, that its charter, the act 7 Edward VII, chapter 71, as amended by the act 3 George 4, chapter 64, be amended for the purpose of giving the assessors power to hear complaints made to them against the valuation roll, and to revise the said roll, which shall, on the report of the assessors, be finally homologated by the council; to be empowered to exact interest at six per cent on all arrears of taxes of any kind which may be due to the town; to make all property of the town subject to the payment of the water-rate, in accordance with the by-law of the town; to ratify by-law No. 284 passed by the town council on the 3rd July, 1917, intituled: "By-law to annex to the town of Longueuil the subdivisional lots from 1 to 148 inclusive, of the original lot No. 36, and the south-west half of lot No. 35 of the official plan and book of reference of the parish of Saint Antoine de Longueuil, as well as the strip of land forming part of lot No. 313 of the cadastre of the said parish of Saint Antoine de Longueuil, situated on the territory formed by the lots abovementioned and belonging to the Quebec, Montreal and Southern Railway Company, as well as that occupied by the highway on the same territory, and to grant exemption from taxes to the Armstrong Whitworth Company of Canada, Limited", and to obtain more extended powers for the administration of the town, and for other purposes;

Whereas it is expedient to grant such prayer:

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

Composition of council. **1.** The council of the town of Longueuil shall consist of a mayor and eight aldermen two of whom for each of the four wards of the town; and the elections which have been held since the coming into force of the act 3 George V, chapter 64, of a mayor for the town, and two aldermen for each ward, are ratified.

R. S., 5696, replaced for the town. **2.** Article 5696 of the Revised Statutes, 1909, is replaced, for the town, by the following:

Annual assessment. **"5696.** The assessors shall each year, at the time and in the manner ordered by the council, assess the taxable property of the municipality, according to its real value, make out a valuation roll and revise it as hereinafter provided."

Preparation of roll every third year and revision every year. The council may, by resolution, relieve the assessors from the duty of making such valuation and the valuation roll of the taxable property oftener than every three years; but in such case, the assessors shall revise the roll every year or with the same notices and delays as for the making of the yearly valuation roll.

Annual value to be entered in roll. The assessors shall also make the valuation of the annual value of such property, and enter it in the roll in a separate column.

Tenants, &c. They shall also enter in the roll the names of all tenants and the amount of annual rent paid by each of them."

R. S. 5704, not to apply to town. **3.** Article 5704 of the Revised Statutes, 1909, shall not apply to the town of Longueuil.

R. S. 5705, *et seq.*, replaced for the town. **4.** Articles 5705, 5706, 5707, 5708, 5709, 5710 and 5711 of the Revised Statutes, 1909, are replaced for the town by the following:

Deposit of roll. **"5705.** The assessors shall deposit the valuation roll in the office of the council, immediately after its completion; and public notice of such deposit shall be given by the clerk or secretary-treasurer during the two days following. The notice shall state that the roll will remain open to the examination of parties interested, or their representatives, for the fifteen days next following its deposit, and such notice shall mention the days when and the places where the said roll will be revised.

Complaints to board of assessors. **"5706.** During that interval the board of assessors shall receive all complaints in writing which may be submitted to them in connection with the valuation roll at the time and place mentioned in the said notice.

Hearing of complaint. **"5707.** The board of assessors shall, at the time and

place mentioned in the notice, take into consideration and decide all complaints under article 5706. It may adjourn from time to time if necessary to examine and decide upon the said complaints.

It may hear and examine under oath, the parties interested, their agents and the witnesses brought forward on their part or on the part of the municipality, and afterwards confirm or modify the roll as may seem just to it.

The assessors shall keep the minutes of their proceedings in connection with all complaints submitted to them.

No complaint with reference to the valuation roll shall be received after the delay fixed by the aforesaid notice for the examination and revision of the roll.

"5708. Immediately after the assessors have completed the revision of the valuation roll, they shall send to the clerk or the secretary-treasurer, as the case may be, the roll duly certified under oath taken before the mayor, the clerk, or the secretary-treasurer of the town, and signed by at least the majority of the members of the board at the same time as the minutes of their proceedings duly signed by them, or by a majority of them.

"5709. In any case, it shall be the duty of the council at the regular meeting following the transmission of the roll so made by the assessors, or at the adjournment thereof, to proceed to the final revision and homologation of the roll. For that purpose the council may, if it deem expedient, hear the assessors on all questions relating to the valuation roll, but at such revision, neither the filing of complaints nor the hearing of the parties or their witnesses shall be allowed.

The council may also make any necessary changes in the wording.

As soon as the council has declared the roll homologated, the said roll shall remain in force until the coming into force of the new roll.

"5710. If any property be omitted from the roll prepared by the assessors, the council may order such officers to value such property and to add it to the roll. In such case, the roll cannot be homologated until special notice of eight days, in relation to such addition, has been given to the owner, who may, within such delay, file his complaint against the valuation, and be heard by the assessors with the same formalities as those previously provided.

"5711. If, after the valuation rolls have been homologated,

in value of
property en-
tered on roll.

gated, any immoveable property in the town has considerably diminished in value, either by fire, tearing down of buildings, accident, or any other cause, the assessors may, on petition of the owner, filed in the hands of the clerk or the secretary-treasurer of the town, as the case may be, reduce the estimate of such property to its real value, and in such case they shall report to the council, which shall maintain, amend or reject their decision as may seem just to it, and, as the case may be, amend the valuation roll accordingly."

R. S., 5715,
replaced for
the town.
Appeal.

5. Article 5715 of the Revised Statutes, 1909, is replaced, for the town, by the following:

"**5715.** An appeal shall lie to the Circuit Court of the county or district:

From deci-
sion of
assessors.

1. From any decision of the assessors or of the council upon complaints under article 5706, within thirty days from the homologation of the valuation roll by the council; or

From
neglect &c.
to take
cognizance
of complaint.

2. On any refusal or neglect by the assessors to take into consideration a written complaint made in virtue of article 5706, within thirty days from the expiration of the delay during which they might have taken cognizance thereof."

R. S., 5721,
replaced for
the town.
Judgment.

6. Article 5721 of the Revised Statutes, 1909, is replaced, for the town, by the following:

"**5721.** The court may, by its judgment, confirm the decision appealed from, or annul the same, or render such decision as the assessors or the council ought to have rendered, or order the assessors or the council to exercise the functions respecting which recourse is had."

R. S., 5723,
replaced for
the town.
Costs.

7. Article 5723 of the Revised Statutes, 1909, is replaced, for the town, by the following:

"**5723.** The court, in adjudicating upon the appeal, may condemn the town or the appellant to costs, but in no case can the assessors be condemned to costs, and, if the decision appealed from be modified, it may order its judgment to be served upon the municipality, and such judgment shall be final and executory. After the judgment upon the appeal, all original documents transmitted by the municipality in consequence of the appeal shall be returned to the latter."

Service of
judgment.

Return of
documents.

R. S., 5726,
replaced for
the town.

8. Article 5726 of the Revised Statutes, 1909, is replaced, for the town, by the following:

"5726. Taxes shall bear interest, at the rate of six per cent. per annum, from maturity, without its being for such purpose necessary that a special demand for payment be made. Taxes to bear interest.

Subject to article 5775, neither the municipal council nor its officers can remit any taxes or the interest thereon." Cannot be remitted.

9. The following article is inserted for the town, after article 5729 of the Revised Statutes, 1909: R. S., 5729a, enacted for the town.

"5729a. The obligation to pay for the consumption of water mentioned in article 5729, means that the owners, tenants or occupants of the immoveables therein mentioned are bound to pay water-rates, in accordance with the by-laws of the town, in the same way as other owners, tenants and occupants of immoveables in the town." Obligation defined.

10. By-law No. 284 passed by the town council on the 3rd July, 1917, and intituled "By-law to annex to the town of Longueuil subdivisional lots Nos. 1 to 148 inclusive of the original lot No. 36 and the southwest half of lot No. 35 of the official plan and book of reference of the parish of Saint Antoine de Longueuil, as well as the strip of land forming part of lot No. 313 of the cadastre of the said parish of Saint Antoine de Longueuil, situated in the territory formed by the above mentioned lots, and belonging to the Quebec, Montreal and Southern Railway Company, as well as that occupied by the public highway which is on the same territory, and to grant an exemption from taxes to The Armstrong Whitworth Company of Canada, Limited," is ratified and confirmed, and, in view of the annexation provided for by such by-law, the limits of the territory of the town of Longueuil as designated, described and bounded in section 9 of the act 7 Edward VII, chapter 71, are altered accordingly. By-law ratified.
Town limits amended.

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

CHAP. 91

An Act to amend the charter of the town of Saint Laurent

[Assented to 9th February, 1918]

WHEREAS the town of Saint Laurent has, by its petition, represented that its charter, the act 8 Edward 7, chapter 94, as amended by the act 3 George V, chapter 71, Preamble.