

said board, as established by a report of the city auditor from the 1st July, 1887, to the 31st December, 1911.

Provisions  
not applic-  
able.

**132.** Articles 2639 to 2699 inclusive; 2736, 2774, 2795, 2798, 2826, 2827, 2829, 2830 and 2837 to 2868 inclusive; 5302, 5357, 5370, 5371, 5373, 5423, 5425, 5553, 5554, 5555, 5601, paragraph 12 of article 5680; 5783, 5784, 5924, 5925, 5926, 5929, 5930 and 5931 of the Revised Statutes, 1909, shall not apply to the city of Three Rivers.

Coming into  
force.

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

## CHAP. 91

An Act to amend the charter of the city of Sherbrooke.

[Assented to 5th March, 1915]

Preamble.

**W**HEREAS the city of Sherbrooke has, by its petition, represented 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, and the various laws amending it, be amended in order to change the method of administering its affairs, to grant it wider powers, and to do away with certain of the provisions governing it, in the manner and for the purposes hereinafter set forth;

Whereas it is expedient to grant the prayer to that effect 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:

4 Geo. V, c.  
76, s. 4a,  
enacted.

**1.** The act 4 George V, chapter 76, is amended by adding the following section after section 4:

Meeting of  
owners of  
immove-  
ables.

**"4a.** The general meeting of owners of immoveables in the city, whose names are entered on the electors' list in force, shall be convened at least fifteen days beforehand by a notice signed by the mayor, for a day fixed by the council, and be held in the public hall.

Mayor or  
acting-mayor  
to preside.

Such meeting shall be presided over by the mayor or acting-mayor, and the city clerk or secretary-treasurer shall act as secretary. He shall read the by-law and submit it to the meeting. If an hour elapses after the opening of the meeting without a vote being called for, the by-law shall be deemed to be unanimously adopted by

the electors who are proprietors of immoveables in the city."

**2.** Section 5 of the act 4 George V, chapter 76, is replaced by the following: Id., s. 5, replaced.

"**5.** Six proprietors of immoveables in the city, qualified to form part of such meeting, may call for a vote to ascertain the approval or disapproval of the by-law, and, if a vote is called for, the mayor or person presiding at the meeting shall fix a day for the polling, which must not be less than twenty nor more than fifty days after the date of the meeting. Who may call for vote.

The voting shall take place in the manner hereinafter indicated." Manner of voting.

**3.** Article 58 of the act 7 Edward VII, chapter 66, as amended by the act 8 Edward VII, chapter 87, section 8, is again amended: 7 Ed. VII, c. 66, art. 58, am.

*a.* By replacing paragraph *a* by the following:

"(a) An assessment or tax on every immoveable liable to taxation in the city, not to exceed one and one-half per cent of the value of such immoveables, as established by the valuation roll. Real estate tax.

For the purposes of such taxation, the value of the immoveable shall include the value of all buildings, factories and machine-shops erected thereon, and all improvements made thereto, and machinery and plant which form part of the immoveables, saving in so far as is provided in the general law in regard to railway companies; nevertheless, in making their report of the valuation of such real estate, whenever machinery and plant are included, the valuers shall specify the value of the said machinery and plant appearing in the total valuation, and the said machinery and plant shall be exempt from municipal taxation."; Valuation of real estate therefor.

*b.* By adding the following after paragraph *l* as enacted by the act 7 Edward VII, chapter 66, section 58: Par. m, enacted.

"*m.* The council may impose, in the shape of a license, an annual special tax not exceeding two hundred dollars on every owner or lessee of a concert hall, or hall for theatrical performances and moving picture shows; an annual special tax not exceeding one hundred dollars on every owner or lessee of a dance-hall; an annual special tax not exceeding fifty dollars on every owner or lessee of any museum or amusement hall of any kind, where an entrance fee is collected." Special amusement tax.

R. S. 5726,  
replaced for  
the city.  
Interest on  
taxes.

Discount.

**4.** Article 5726 of the Revised Statutes, 1909, is replaced, for the city, by the following:

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

The council may, however, by by-law to that effect, grant a reduction or discount to every person or ratepayer who pays to the corporation within the delay specified by the by-law, the amount due by him to the corporation for taxes or for the price of the water, gas, light, electric power or heat supplied him."

R. S. 5708,  
replaced for  
the city.

Revision  
and homo-  
logation of  
roll.

**5.** Article 5708 of the Revised Statutes, 1909, is replaced, for the city, by the following:

**"5708.** In all cases, the council shall proceed, at such session or at any adjournment thereof, whether there be any complaint or not, to revise, amend, or alter the valuation roll in such manner as may seem just to them, and to homologate it."

7 Ed. VII, c.  
66, s. 88,  
par. e, re-  
placed.

Property not  
taxable.

**6.** Section 88 of the act 7 Edward VII, chapter 66, is amended by replacing paragraph *e* thereof by the following:

**"e.** All buildings and lands occupied and possessed by a charitable or philanthropic institution; but the property possessed by religious institutions as well as by charitable, philanthropic and educational corporations for the purpose of deriving a revenue, shall not be exempt from taxation."

R. S. 5829,  
am. for the  
city.

Recorder's  
Court.

**7.** Article 5829 of the Revised Statutes, 1909, is amended, for the city, by adding the following paragraph thereto:

**"5.** All prosecutions or suits in connection with infringements of the Quebec Public Health Act."

Agreement  
with certain  
other muni-  
cipalities  
authorized.

**8.** The city may enter into an agreement with the municipal corporations of the townships of Orford, Ascot and Westbury for the payment yearly, during a period not exceeding twenty-five years, of an amount as commutation of all the municipal taxes it may owe such corporations on the immoveables or real estate belonging to the city and situate within the limits of the municipalities of such townships.

Coming into  
force.

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