

arts, professions, or means of profit or subsistence, whether they be above enumerated or not, which now are or may hereafter be done, exercised or carried on in the city,—a business tax, at the rate of seven and one-half per cent. on the annual value of the premises occupied by the said persons in the city, in which they do business or carry on such trade, manufacture, occupation, art, profession, or means of profit or subsistence; and further, a duty or license which it shall be lawful for the council to exact for the exercise of any of such offices, trades, arts, professions, business or industries in the said city; which license shall not exceed the sum of one hundred dollars for any telegraph, telephone, life insurance company, and fire and accident insurance company both for persons and property, and of one hundred and fifty dollars for light companies, and not exceeding two hundred and fifty dollars for banks. The council shall have the right to impose a higher license, up to thirty per cent. additional, on persons carrying on such business, manufacture, trade and industry in the city, but not residing therein and not being proprietors therein.”

Additional
tax upon
those who
are not pro-
prietors and
are not resi-
dents.

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

Coming into
force.

CHAP. 49

An Act to consolidate and revise the charter of the town of
Levis

[*Assented to 9th March, 1906*]

WHEREAS the corporation of the town of Levis has, by its Preamble.
petition, represented that it has become expedient to con-
solidate and revise the charter of the said town, and to add
further provisions;

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

CONSTITUTION AND BOUNDARIES OF THE TOWN

1. This act shall be cited as “The charter of the town of
Levis.” The provisions of this act shall not prejudicially affect
vested rights.

Citation of
act.
Vested
rights, &c.

2. The inhabitants and ratepayers of the former corpo-
ration of the town of Levis and their successors are and remain
a corporation and body politic, under the name of: “The town
of Levis.”

Corporation
continued.
Name.

Town separate from county.

3. The town of Levis is and remains separate from the county of Levis for municipal purposes.

3 Ed. VII, c. 38, to apply.

4. The town of Levis shall, in future, be subject to the provisions of the Cities and Towns' Act, 1903, except in so far as they may be inconsistent with the provisions of this act.

36 V., c. 60, and amending acts, repealed.

The act of incorporation of the town of Levis, 36 Victoria, chapter 60, and the acts amending the same, are hereby repealed.

Rights, &c., vested in corporation.

5. The corporation hereby constituted succeeds to the rights, privileges, obligations, property, claims and actions of the corporation existing under the acts repealed by the foregoing section.

Present mayor and aldermen continued in office.

6. The present mayor and aldermen of the town of Levis, or their substitutes in the event of a vacancy, shall remain in office until replaced under the provisions of this act.

Present municipal officers and employees.

7. The present municipal officers and employees of the town shall remain in office until they are dismissed, resign or are replaced by the council.

Existing by-laws, &c.

8. The by-laws, resolutions, *procès-verbaux*, rolls, accounts for taxes and debts, ordinances, plans and other municipal acts and documents whatsoever, passed or consented to by the council of the town of Levis and now in force, shall continue to have their full effect until set aside, amended, repealed or accomplished.

Outstanding notes, &c.

9. The notes, bonds, obligations, pledges, covenants or contracts subscribed, accepted, endorsed or consented to by the town of Levis, until the coming into force of this act shall continue to have their effect.

Territory of town.

10. The town of Levis shall comprise, within its limits, all the territory hereinafter bounded and described as follows, to wit:

Boundaries of town. 73

The town of Levis, in the county of Levis, is bounded in front to the northwest by the river St. Lawrence at a depth of forty feet at low water; in rear, to the southeast, by the parishes of St. Télesphore, St. David de l'Aube-Rivière, Notre Dame de la Victoire and by a portion of the village of Bienville, on one side towards the northeast by the said village of Bienville, and on the other side to southwest by the Etchemin river and by the parishes of St. Romuald and St. Télesphore, measuring about one hundred and thirty-two arpents in front, and containing in superficies about one thousand six hundred and eighty-six arpents.

11. The territory of the town of Levis is divided into three wards, namely: St. Lawrence Ward, Lauzon Ward, and Notre Dame Ward. Division into wards:

The numbers mentioned in the present description are the numbers of the official cadastre for each of such wards. Numbers are those of cadastre.

St. Lawrence Ward is bounded as follows: St. Lawrence ward;

In front to the northwest by the river St. Lawrence at a depth of forty feet at low tide, starting from the prolongation into deep water of the line between No. 2 and No. 406 of Lauzon ward (formerly the property of George Couture), running in a south-westerly direction to the prolongation of the southwest line of lot No. 638; thence in deep water to the southeast by the said prolongation of the southwest line of lot No. 638 to low water mark; thence by the southwest line of lots Nos. 638 and 639, adjoining the parish of St. Romuald and the mouth of the Etchemin river, to the northwest side of the St. Nicholas road; thence to the northeast by the northwest side of the said St. Nicholas road in front of Nos. 639, 641 to 648 inclusively, and part of 649, to the place where the said St. Nicholas road crosses the Grand Trunk Railway; thence to the east by the north side of the said St. Nicholas road and by the south line of lot No. 650 to the line separating the said lot No. 650 from No. 651; thence to the southeast by the line separating the parish of St. Télesphore from No. 652 and its subdivisions (the property of the domain) to the Etchemin river; thence by the right bank of the said Etchemin river and by a line separating the said parish of St. Télesphore from lots Nos. 652 and 653 to the depth of the said lot No. 653; thence to the east by the line at the depth of the said lot No. 653 to the southeast corner of said lot; thence to the northwest by the northeast line of the said lots Nos. 653, 652 and 651 to lot No. 615 (formerly the property of John Lambie); thence to the east at the depth of the said property by the said south line of lots Nos. 615 and 614 to the southeast corner of the said lot No. 614; thence to the northwest by the northeast line of the said No. 614 and of lot No. 613 to the depth of No. 605 at the brow of the hill, facing the river; thence to the northeast following the brow of the hill by the southeast line of the said lot No. 605, to the southeast corner of said lot; thence to the north by the east line of lots Nos. 605 and 604 to the depth of lot No. 599; thence in a general northeasterly direction following the brow of the hill by the southeast or rear lines of lots Nos. 599, 598, 597, 591, 590, 587, 585, 569, 561, 550, 549, 545, 541, and 528 to the southeast corner of lot No. 524; thence by the southwest side line of No. 520 to its depth; thence to the northeast by the rear line of the said lot No. 520 to its southeasterly corner; thence to the northwest by its northeast side line to lot No. 511; thence by the southeast and northeast lines of the said lot No. 511 to the brow of the hill; thence towards the northeast following the

brow of the hill by the southeast line of lots Nos. 496, 495, 494, 490, 489, 488, 485, 484, 481, 480 and 477, to the southeast corner of lot No. 465; thence to the southeast by the southwest side of lots Nos. 451 and 450 to the public highway; thence to the northwest side of the said road to Dawson's Hill; thence to the northwest by the centre of the said Dawson's Hill to the southeast side lines of the said lot No. 449; thence by the southeast and northwest side lines of the said lot No. 449 to the southwest corner of lot No. 448; thence by the southeast side lines of lots Nos. 448 and 434 to the southeast corner of the said lot No. 434; thence to the northwest by the northeast side line of the said lot No. 434 to the brow of the hill; thence to the northeast, following the brow of the hill by the southeast line of lots Nos. 431, 432, 432a, 433, 415, 414, 411, 410, 409, 408, 407, 406, 405, 404, 403, 402, 401, 400, 399, 398, 388, 378, 377, 374, 373, 372, 371, 370, 369, 368 and 364 to the southeast corner of lot No. 360; thence to the southeast by the southwest line of No. 359, of a road and of Nos. 356, 357 and 358 (about twenty-six arpents) to the depth of lot No. 358; thence in depth towards the east by the width of the said lot No. 358 to the southeast corner of such lot; thence to the northwest by the northeast side line of the said lots Nos. 358, 357, 356, by the northeast and northwest side lines of No. 354 and by the northeast side line of lots 352, 351, to the brow of the hill; thence by the northeast following the brow of the hill by the southeast or rear lines of lots Nos. 330a, 332, 320, 319, 317, 316, 313, 312, 311, 306, 305, 304, 303, 302, 294, 293, 292, 291, 290, 289, 280, 278, 277, 276, 275, 274, 273, 272, 271, 264, 263, 262 and 261 to the southeast corner of lot No. 260; thence to the southeast by the southwest line of lot No. 233 (in the prolongation of the line between the parishes of St. David and Notre Dame) to the depth thereof; thence to the east and southeast partly by the south rear line and partly by the southwest rear line of the said No. 233; thence in the same alignment by the southwest side of a street situated in front of lots Nos. 224, 221, 220, 217, 216, to St. George's road; thence to the southeast by the southwest side line of lot No. 655 (formerly the Tibbits property), an average depth of four arpents and six perches, to the Government road; thence to the northeast by the northwest line of the said road, about one arpent and nine perches; thence to the northwest by the northeast side of the said lot No. 655 to the St. George's road; thence by the northwest side of the said St. George's road to Tibbits street; thence to the northwest by the northeast line of Tibbits street and of Nos. 164, 163, 162, 161, 160, 159, 158, 157, 156, 155, 154, 153, 152 and 146 to the brow of the hill; thence to the northeast, following the brow of the hill by the southeast line of lots Nos. 120, 119, 118, 117, 116, 115, 114, 114a, 110, 109, 103, 102, 101, 91 and 90 to the south-

east corner of No. 89; thence to the northeast following the brow of the hill between St. Lawrence ward and Notre Dame ward by the east and southeast or the rear lines of lots Nos. 80, 79, 78, 77, 69, 68, 64a, 64, 63, 59, 58, 57, 56, 55, 54, 51, 50, 49, 48, 46, 45, 41, 40, 39, 38, 37, 36, 35, 34 and 1 to Davidson's Hill; thence to the west and north, by the southwest and west sides of the said Davidson's Hill to the line between Nos. 17 and 18; thence by the prolongation to the east of the line between lots Nos. 17 and 18 across the public highway and the slope to the brow of the hill; thence to the north, following the brow of the hill between St. Lawrence and Notre Dame wards by the east line and the depth of lots Nos. 1a and 1b to the southeast corner of the said lot No. 1b; thence to the northwest by the northeast side line of lots Nos. 1b, 4 and 3 crossing in the same alignment Davidson's Hill and Commercial street, to the depth of the said No. 3; thence to the west by a line dividing the former property of George Couture from No. 2, and by the prolongation of such line in deep water to a line at a depth of 40 feet of water at the point of departure.

Lauzon ward is bounded as follows:

In front to the northwest by the river St. Lawrence at a Lauzon depth of 40 feet at low water, starting from the prolongation ward, in deep water of the northeast line of lot No. 473b, (formerly the property of Isidore Bégin), in a southwesterly direction to the prolongation of the southwest line of lot No. 406, (formerly the property of George Couture); thence to the east, partly by the said prolongation in deep water and partly by the southwest line of lots Nos. 406, 405, (formerly the property of George Couture), 404 and 403, crossing Commercial street and Davidson's Hill to the brow of the hill; thence to the northeast following the brow of the hill by the southeast line of lots Nos. 403, 486, 485, 483, 482, 481, 480, 479, 478, 476, 390, 389, 388, 387, 386, 385, 384, 383, 382, 381 and 380 to the northeast line of St. Peter street (now Notre Dame street); thence to the southeast by the northeast side line of St. Peter street to its intersection with Fraser street; thence to the northeast by the northwest side of Fraser street to the southeast corner of No. 328 to the southwest line of the former property of Thomas Fraser; thence to the southeast crossing the said Fraser street and following the said line, which is at the same time the southwest line of lots Nos. 312, 311, 310, 625, 624, 623, 622, 621, 620, 619, 618, 617, 290, 674 to 689 inclusively and 288 to the centre of St. George's road; thence to the northeast following the centre of the said St. George's street to the village of Bienville to the northeast line of the former property of Michel Bégin; thence to the northwest, following the said line, which is at the same time the northeast line of lots numbers 540, 538, 537, 536, 535, 534, 533, 532, 531, 530, 529, 528, 527, 526, 525, 524, 523, 522, 521, 520, 519, 518, 517, 516, 515, 514, 513, 512, 511,

510, 509, 508, 507, 506, 505, 504, 503, 502, 501, 500, 499, 498, 497, 496, 495, 494, 493, 492, 491, 490, 489, 488, 285, 23, 22, 21, 20, 1 and 2 to the brow of the hill; thence to the northeast following the brow of the hill by the southeast line of lot No. 473b to the southeast corner of the said lot (to the northeast line of the former property of Isidore Bégin), to the Rue du Fleuve; thence to the northwest following the said line from the northeast side of the said lot number 473b, to low water mark; and thence by its prolongation in deep water to the point of departure at a depth of forty feet at low tide.

Notre-Dame
ward,

Notre Dame ward is bounded as follows:

Starting from the brow of the hill at the southwest line of the former property of widow Olivier Duclos to the northwest corner of lot No. 1168 in a southeasterly direction by the southwest line of lots Nos. 1168 to 1190 inclusively, 1192 to 1207 inclusively, 1209, 1210, 1220 and 1221 to the southern boundary of the former property of F. Fortier, being the southwest corner of lot No. 1221; thence to the northeast by the southeast line of lots Nos. 1221, 1222, 1239, 1240, 1266, 1265, 1286, 1285, 1284, 511, 510, 509, 494, 483 and 482 to the former property of Julien Chabot which is the southeast corner of lot No. 482; thence along such line to the northwest by the northeast line of lots Nos. 482, 481 and 480 to the centre of St. George's road; thence to the northeast following the centre of the said St. George's road to the southwest line of the former property of Thomas Fraser; thence along such line to the northwest by the northeast line of lots Nos. 234, 233, 231, 230, 7, 6, 5a, 5, 4, 3, 2 and 1, prolonged to the northwest side of Fraser street; thence between Notre Dame and Lauzon wards to the southwest by the northwest side of the said Fraser street to the northeast side of St. Peter street (now Notre Dame street); thence to the northwest by the northeast side of St. Peter street to the brow of the hill; thence to the southwest following the said brow of the hill by the northwest line of lots Nos. 66, 111, 580, 582, 584, 585, 588, 590 and 591; thence between Notre Dame and St. Lawrence wards following the same direction and the same brow of the hill by the northwest line of lot No. 593 to the prolongation of the line between lots Nos. 17 and 18 of St. Lawrence ward; thence to the west, following the said prolongation across the cliff and Davidson's Hill to the west side of the said Davidson's Hill between lots Nos. 17 and 18; thence, following the west and south sides of the said Davidson's Hill, to the northwest corner of lot No. 676; thence to the southwest, following the brow of the hill by the northwest line of lots Nos. 677, 678, 679, 789, 791, 852, 853, 930, 931, 1004, 1005, 1096, 1097 1098, 1167 and 1168, to the point of departure.

§ added to 3
Ed. VII, c.
38, art. 28.

12. The following paragraph is added, for the town, after article 28 of the Cities and Towns' Act, 1903:

"Nevertheless, article 847 of the Municipal Code, as contained M. C., 847, in article 6185 of the Revised Statutes of Quebec, shall not ap- not to apply. ply to the town of Levis."

ELECTION OF MAYOR AND ALDERMEN

13. The municipal council consists of a mayor and ten alder- Composition men, four of whom represent Notre Dame ward, three Lauzon of council. ward, and three St. Lawrence ward, and they are elected in the manner and for the period prescribed by this act.

14. The first general election of mayor and aldermen shall General elec- take place in 1907. The second general election shall take place tion of mayor and aldermen when every two years, on the day specified in the Cities and Towns' held. Act, 1903.

15. The nomination for the first general election shall take Nomination place on the twentieth day of January or on the following day if and polling for first gen- such day be a non-juridical one, and the polling, if any be neces- eral elec- sary, shall take place on the first juridical day in February. tion.

16. The returning-officer for the first general election shall be Returning officer for first general election. the clerk then in office.

17. The first sitting of the council shall be held in the town First session of council. hall at the hour fixed by the town clerk, within the fifteen days following the coming into force of this act.

18. Article 169 of the Cities and Towns' Act, 1903, respecting Certain pro- the deposits to be made by candidates at municipal elections visions of 3 Ed. VII, c. shall not apply to the town of Levis. 38, art. 169 not to apply.

19. Notwithstanding the provisions of article 386 of the Power of council to fix width of streets. Cities and Towns Act, 1903, of article 4616a of the Revised Statutes, and of section 4 of the act 53 Victoria, chapter 47, the council shall have the right to fix and determine, by by-law, the width of steets within the limits of the town.

20. Paragraph 32 of article 386 of the Cities and Towns' Act Id. 386, § 32, replaced for town. 1903, is replaced for the town by the following:

" 32. To regulate the planting, rearing, preserving, mutilating Ornamental trees, &c., in streets, &c. or removal of ornamental trees in and from the streets, squares and parks of the municipality; to compel proprietors to plant trees in front of their property, under the direction of an officer of the municipality; to authorize such officer to cause such planting, cultivation, mutilation or removal to be made, and to

exact the cost thereof from such proprietors, in case the latter shall refuse or neglect to comply with the order of such officer.'".

§ added to
id., 386, after
10.

21. The following paragraph is added, for the town, after paragraph 10 of article 386 of the Cities and Towns' Act, 1903:

Roads on ice
bridge be-
tween Que-
bec and Le-
vis.

"10a. To forbid all persons to make or establish any road or roads or parts of roads on the ice bridge on the river St. Lawrence, between Quebec and Levis, within the limits of the town of Levis and as far as the middle of the river St. Lawrence, other than the roads established, fixed and defined by the said corporation, on pain of the fines and penalties enacted by the by-laws in force in that respect."

Id., 396 and
397, replaced,
for town.

22. Articles 396 and 397 of the Cities and Towns' Act, 1903, are replaced, for the town, by the following:

Imposition
of taxes for
water-works,
&c.

"**396.** The council may, by by-law, with the object of meeting the interest on the sums expended in the construction of the water-works, sewers, public wells, cisterns or reservoirs, including those now in course of construction, and of establishing a sinking fund, impose, by by-law, on all the owners or occupants of taxable immoveables, whether there be any buildings or structures thereon or not, an annual special tax at the rate to be fixed by it, on the assessed value of such immoveables. The sinking fund created by this article shall be invested and administered like that mentioned in article 520.

Investment,
&c., of sink-
ing fund.

Upon what
property tax
levied.

"**397.** Such special tax is imposed and levied, even in the case of the owners or occupants of such immoveables not availing themselves of the water from the water-works."

Id. 398, § 3,
replaced, for
town.
Water rate.

23. Paragraph 3 of article 398 of the Cities and Towns' Act, 1903, is replaced, for the town, by the following:

"3. To establish the rate for water, in addition to the special tax mentioned in article 396, and to declare that such tax shall be payable by the proprietor or occupant of the immovable without prejudice to his right to recover the same from his tenant; to provide hydrometers to be placed in buildings and establishments, for the purpose of determining and measuring the quantity of water used therein; and to fix the amount to be paid for the water and rent of meters."

FERRY BETWEEN QUEBEC AND LEVIS

Article
added after
id., 424, for
town.
By-laws re-
specting

24. The following article is inserted, for the town, after article 424 of the Cities and Towns' Act, 1903:

"**424a.** The town of Levis shall have power to make such by-laws as it may deem necessary respecting the ferry between the

town and the city of Quebec or any other place, and for imposing penalties against any person, company or ferryman who shall refuse or neglect to comply with such by-laws, and the revenue from such penalties shall belong to the town of Levis. Provided always that the city of Quebec, while having the right to grant the contract for the ferry between Quebec and Levis, subject to the conditions and formalities hereinafter set forth, and to grant a license to that effect for a period not exceeding nine years, shall be bound to pay to the town of Levis one-half of the proceeds of the revenue from the said license.

ferry between Quebec and Levis.

Proviso.

Moreover, the right to make and prepare by-laws for carrying out the powers conferred by law upon the city of Quebec and the town of Levis respecting the ferry between the city and the town shall be exercised jointly by their councils in the following manner, from the expiration of the present contract between the city of Quebec and the Quebec and Levis Ferry Company: a special committee consisting of three members chosen by the council of the city of Quebec and of three members chosen by the council of the town of Levis, convened by the mayor of the city of Quebec, at the city of Quebec, within a reasonable delay of not less than one year, before the expiration of the present contract and before the granting of a new one, shall alone have power to make by-laws respecting the conditions of such contract, the granting and the price of the ferry license, the fixing of freight and passenger rates and other conditions which the special committee may deem advisable to impose.

Manner of exercising right to pass by-laws respecting ferry, by councils of Quebec and Levis.

Appointment of special committee of both councils for certain purposes.

Such committee shall be presided over by one of its members elected by the majority of the members present and, in the event of the votes being equal in the selection of a chairman, he shall be selected by drawing lots. The chairman of the committee shall have the right to vote upon all questions, and, when the votes are equally divided, he shall have a casting vote.

Chairman of committee and his powers.

The quorum of such committee shall be four.

Quorum.

Such by-laws shall come into force after having been approved by the corporation of the city in the manner indicated by law and by the by-laws of the city of Quebec."

Coming into force of by-laws.

25. Every year, as soon as possible after the committees are struck, each committee shall prepare and submit to the council a statement of the amount it considers necessary for its expenses during the year, and the finance committee shall, at the same time, submit a statement of the probable revenue of the year. The council shall afterwards vote such appropriations as it deems sufficient to each committee for the payment of the expenses so foreseen, but it shall reserve an amount of at least five per cent. of its estimated revenue as aforesaid.

Annual estimates of expenditure to be prepared by committees.

Voting of appropriations, &c.

Committees
not to ex-
ceed appro-
priations.

26. No committee shall spend more than the amount placed at its disposal by the council and, when such amount is insufficient, it shall ask for an additional appropriation which can be granted solely upon the recommendation of the finance committee.

Approval of
accounts be-
fore pay-
ment.

In no case shall an account be paid without the approval of the members of the council sitting in committee of the whole.

Authoriza-
tion required
for payments
out of certain
funds, &c.

27. No payment can be made out of the reserve fund of five per cent. or of the balance of the amount of an appropriation without special authorization from the council, which may always alter the destination of a sum voted and apply the same to another object.

Duty of
council in
case of an
excess of ex-
penditure
over receipts.

28. It shall be the duty of the council at the beginning of the year following that in which there is an excess of expenditure over receipts, to provide for the payment of such deficit, either out of the receipts of the year, if they be sufficient, or by means of special assessments which shall be imposed and levied in the same manner as ordinary taxes.

Application
of moneys
derived from
sale of im-
moveables
belonging to
town.

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

Art. added
to id., after
447, for town.

30. The following article is added, for the town, after article 447 of the Cities and Towns' Act, 1903:

Penalty for
giving false
certificate as
to amount of
rent paid,
&c.

"447a. Every proprietor or agent who shall willingly give a certificate or receipt for a sum less than the rent really paid for the premises therein mentioned or alluded to, and every tenant who shall present to the assessors any such certificate or receipt falsely representing the value of the amount of rent paid by him, in order to reduce the amount of his valuation, or who shall, directly or indirectly, deceive or endeavor to deceive such assessors respecting the amount of such rent, shall be liable to a fine not exceeding twenty dollars or to imprisonment of one month."

Art. added
to id., after
452, for town.

31. The following article is added, for the town, after article 452 of the Cities and Towns' Act, 1903:

Amendment
of roll if im-
moveable &c.
valued below
its real val-
ue.

"452a. If the council is of the opinion that any immoveable or taxable article has been valued below its real value in such a manner as to injuriously affect other ratepayers, it may amend the roll by itself fixing the value of such immoveable or taxable article at such figure as it may deem just and reasonable."

32. Article 459 of the Cities and Towns' Act, 1903, is replaced, for the town, by the following: Id. 459, replaced, for town.

"459. An appeal lies to the Circuit Court of the district, but without prejudice to the recourse mentioned in article 336: Appeals to Circuit Court in certain cases.

1. From any decision of the council upon a complaint under article 450, within thirty days from such decision; or

2. Whenever the council has neglected or refused to take cognizance of any written complaint made in virtue of article 450, within thirty days after the expiration of the delay in which it might have taken cognizance thereof "

33. The following article is added, for the town, after article 476 of the Cities and Towns' Act, 1903, and the last clause of paragraph 2 of the said article 476 is struck out: Art. added to id. after 476, for town, &c.

"476a. Every person occupying a property or part of a property whereof he is neither owner or tenant, is liable for the payment of the tax mentioned in paragraph 2 of article 476, taking as the basis of the tax the annual value of the property. Occupants of property liable to tax under id., 476, § 2.

Such tax may, however, be claimed from the owner of property leased or occupied with a privilege upon the immoveable holding the same rank as upon immoveable property. Claim against proprietor for such tax.

The proprietor who has paid the tenants' tax shall, *pleno jure* and without reserve, be subrogated and substituted in and to the rights and privileges of the corporation, against such tenant or occupant for the recovery, by an action for debt before any competent court, of whatever he shall have so paid, in principal, interest and costs. Subrogation of proprietor in corporation's rights, if he has paid tenants taxes.

But, in the event of the insolvency of the tenant or occupant and the judicial distribution of his property, the corporation shall have the right to claim what is due to it upon the moveable assets of the insolvent, as if the corporation itself had no recourse in warranty against the proprietor under this act." Proviso in cases of insolvency.

34. The following article is added, for the town, after article 479 of the Cities and Towns' Act, 1903: Art. added to id., after 479, for town.

"479a. In all cases where the council is authorized by law to impose a tax or taxes upon an agency or agent of any person, company or partnership whatsoever, whether incorporated or not, doing and carrying on any trade or business or banking or commercial operations whatever in the town, such tax or taxes may be claimed or sued for in the manner aforesaid, against the agency or agent of such person, company or partnership in the said town." Claim against agent for certain taxes due by principal.

35. Article 490 of the Cities and Towns' Act, 1903, is replaced, for the town, by the following: Id. 490, replaced, for town.

School assessment roll and collection of taxes thereunder, &c.

“ **490.** The council may, on the requisition of the school commissioners or trustees of any school municipality situated within the limits of the municipality, accept the school assessment roll or the certified extract therefrom presented by them, and order the clerk to collect such taxes, in the same manner and at the same time as municipal taxes.”

Id. 498, replaced, for town.

36. Article 498 of the Cities and Towns' Act, 1903, is replaced, for the town, by the following:

Order of judge required to stay proceedings on sales.

“ **498.** The sale above-mentioned shall be suspended only upon the filing of an opposition to the sale accompanied by an order to stay proceedings from a judge of the Superior Court and, in such case, the clerk shall make a report of all his proceedings, including the documents in his hands, to the clerk of the Circuit Court or to the prothonotary of the Superior Court, according to the amount of taxes due, where proceedings shall be taken upon such opposition in the manner set forth in the Code of Civil Procedure in such matters.

Proceedings thereafter.

Deposit of surplus.

If there be a sale, and the proceeds of the sale be greater than the amount of the taxes due and the costs incurred by reason of such sale, the balance shall be deposited in the hands of the prothonotary of the Superior Court or of the clerk of the Circuit Court of the district, as the case may be, to be distributed to the persons entitled thereto according to law.

Distribution of moneys, how made.

The proceedings to be had in connection with such sales and with the distribution of the moneys derived therefrom, after payment of the taxes and costs as aforesaid, shall be those authorized by the Code of Civil Procedure in similar cases.

Application of article to sales under id., 500 and following.

The provisions contained in this article shall also apply in the case of the sale of immoveables provided for by articles 500 and following, except that, in the case of the sale of immoveables, the report of the clerk shall always be made to the prothonotary of the Superior Court and the distribution of the moneys levied shall be made by the prothonotary.”

Id., 499, replaced, for town.

37. Article 499 of the Cities and Towns' Act, 1903, is replaced, for the town, by the following:

Suits for recovery of taxes.

“ **499.** The payment of municipal taxes and of moneys due the corporation may be recovered by a suit brought in the name of the corporation, before any court of competent jurisdiction.”

Id., 520, amended, for town.

38. Article 520 of the Cities and Towns' Act, 1903, is amended, for the town, by adding the following clause at the end thereof:

Issue of promissory notes not ex-

“Nevertheless, the council may, by resolution, authorize the issue of promissory notes, signed by the mayor and the treasurer, payable at such places and on such terms and conditions as

it may deem expedient, for the purpose of paying current expenses and accounts to an amount not exceeding in all six thousand dollars; and such notes shall in all cases be paid during the fiscal year following that in which they have been given, either out of the general funds of the corporation or by means of special assessments. The loans effected by means of such notes shall not be subject to the approval of the vote of the proprietors or ratepayers of the municipality, notwithstanding the provisions of this act."

ceeding certain amount authorized.

Approval of loans by ratepayers not required.

39. Article 525 of the Cities and Towns' Act, 1903, is replaced, for the town, by the following:

Id., 525 replaced, for town.

"525. Loans, whether by issue of bonds, obligations or debentures or otherwise, are made only under a by-law of the council to that effect, approved by a majority in number and real value of the proprietors who are municipal electors and who have voted. Nevertheless, such approval of the electors shall not be required for the loans required to complete the work now being done in connection with the construction of water-works and a sewerage system in Notre-Dame and Lauzon wards and in part of St. Lawrence ward, nor for the purpose of borrowing a sum of eighty-five thousand dollars required for the redemption of debentures matured and due to the amount of forty thousand dollars, and for the fulfilment of obligations already contracted and not paid amounting to forty-five thousand dollars."

Approval required for issue of bonds, &c.

Approval not required for certain loans.

40. The following article is added, for the town, after article 526 of the Cities and Towns' Act, 1903:

Article added after id., 526, for town.

"526a. Nevertheless article 526 shall not have the effect of restricting the rights and powers conferred upon the corporation of the town, by paragraph 3 of section 13 of the act 2 Edward VII, chapter 53, to borrow a sum not exceeding five hundred thousand dollars for the construction and maintenance of a system of water-works and sewerage in the town. It shall be lawful for the corporation to borrow any sum of money to that amount necessary for the construction of such system of water-works and sewerage in any part of the town where there is none already or where it is about being introduced."

Certain powers not affected by id., 526.

Power of council respecting borrowing for certain purposes.

41. Article 543 of the Cities and Towns' Act, 1903, is replaced, for the town, by the following:

Id., 543, replaced, for town.

"543. The penalties imposed by the by-laws of the council or by the provisions of this act are recoverable before the Circuit Court or Superior Court, according to the amount thereof, before a district magistrate of the district within the limits of which

Suits for penalties before what courts brought.

they have been incurred or before a justice of the peace, if there be one, residing in the municipality, if not, before any justice of the peace residing in a neighboring municipality in the district."

Id., 546, replaced, for town.

Who may prosecute.

R. S. 5716, &c., not to apply.

Who may prosecute for infringement of by-laws respecting ferry between Quebec and Levis.

Agreement of May 29, 1902 with Grand Trunk Railway Company not affected.

42. Article 546 of the Cities and Towns' Act, 1903, is replaced, for the town, by the following:

"**546.** Such prosecution may be brought by any person of age in his own name or by the corporation, and the provisions of articles 5716 and following of the Revised Statutes shall not apply to prosecutions for fines imposed under the provisions of this act.

The town, as well as any ratepayer of the town in his own personal name, shall have the right to sue by action for debt before any competent court for the recovery of any fines or penalties incurred through the infringement of the by-laws of the city of Quebec respecting the ferry between Quebec and Levis."

43. Nothing contained in this act shall affect the arrangement entered into on the twenty-ninth May, 1902, between the corporation of the town of Levis and the Grand Trunk Railway Company respecting the payment of taxes by the said company to the town.

Coming into force.

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

CHAP. 50

An Act to amend the charter of the town of Fraserville, 1903

[Assented to 9th March, 1906]

Preamble.

WHEREAS the corporation of the town of Fraserville has by its petition represented that it is in the interest of the proper administration of the town that certain amendments be made to its charter, the act 3 Edward VII, chapter 69, and whereas it is expedient to grant its 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:

3 Ed. VII, c. 69, art. 7, replaced. R.S., 4194 to 4196 and 4231, replaced for town.

1. Article 7 of the act 3 Edward VII, chapter 69, is replaced by the following:

"**7.** Articles 4194, 4195, 4196 and 4231 of the Revised Statutes are replaced, for the town, by the following: