

said bonds or debentures payable as to principal at thirty years from the date of issue, bearing interest at a rate not exceeding five per cent. per annum, with such sinking fund as is necessary to redeem the said bonds at maturity. The said school commissioners are authorized to set annually aside such sum as may be necessary to pay the said interest and sinking fund. Sinking fund.

4. This act shall apply to all taxes imposed and payable after the 1st of May, 1904. Application of act.

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

CHAP. 51

An Act to amend the charter of the city of Ste. Cunégonde of Montreal

[Assented to 31st May, 1904]

WHEREAS the city of Ste. Cunégonde of Montreal, has by petition, represented that it is in the interest of the proper administration of the city that certain amendments be made to its charter, the act 53 Victoria, chapter 70, and the various acts amending the same, and it is expedient to grant the prayer of the said petition ; Preamble.

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

1. Article 51 of the act 53 Victoria, chapter 70, is replaced by the following : 53 V., c. 70, art. 51, replaced.

“ **51.** The chairmen and members of committees remain in office for one year from their appointment. Term of office of chairmen and members of committees.

Nevertheless a chairman or member of a committee, who has been appointed to fill a vacancy, remains in office only during the remainder of the term of office of the person whom he replaces.”

2. Articles 101, 102 and 103 of the act 53 Victoria, chapter 70, repealed by the act 56 Victoria, chapter 53, section 3, are re-enacted as follows : 53 V., c. 70, art. 101, 102, 103 re-enacted.

“ **101.** At the first session of the council after the annual elections, or as soon as possible at the commencement of the fiscal year, the council appoints two auditors, who are neither members nor officers of the council, and who have no contract, bargain or obligation therewith.” Appointment of auditors.

Duty of auditors.

“ **102.** The auditors, as often as the council may require, audit the receipts and expenditure of the secretary-treasurer or treasurer, who is bound to account, as well as all the financial operations of the council.”

Annual report to council.

“ **103.** They are further bound to send an annual report to the council, at least five days before the date of the elections, under penalty of forfeiting their fees or indemnity, and without prejudice to the penalty incurred by them.”

53 V., c. 70, art. 477, replaced.

3. Article 477 of the act 53 Victoria, chapter 70, is replaced by the following :

Fiscal year.

“ **477.** The fiscal year in the city of Ste Cunégonde of Montreal shall commence on the first of November, and terminate on the last day of October in each year; but the annual taxes and assessments, the school taxes and the water rates shall be held to be imposed and levied for the period of time comprised between the first day of May of each year and the same date of the subsequent year.”

Term for which assessments are levied.

53 V., c. 70, art. 484, replaced.

4. Article 484 of the act 53 Victoria, chapter 70, as replaced by the act 2 Edward VII, chapter 50, section 24, is again replaced by the following :

Power to borrow for certain purposes.

“ **484.** The council may borrow various sums of money to pay its debts, make improvements in the city and generally for all purposes within its jurisdiction.

It may, likewise, with the consent of the majority of the ratepayers who are property owners, contract new loans by means of bonds or debentures.”

53 V., c. 70, art. 502, replaced.

5. Article 502 of the act 53 Victoria, chapter 70, as replaced by the act 59 Victoria, chapter 51, section 5, and amended by the act 2 Edward VII, chapter 50, section 25, is replaced by the following :

Council may levy :

“ **502.** The council may make by-laws to impose and levy :

Taxes on town lots, &c.

“ 1. Upon every land, town lot or part of a lot, whether built upon or not, with all the buildings and constructions thereon, a tax not exceeding one cent and one quarter in the dollar of its real value as entered upon the assessment roll of the city. The council shall not however promulgate such by-law except with the consent of the majority of the electors being proprietors in the city.

The proprietor is personally responsible for such tax.

Proprietor responsible therefor.

Special tax upon certain trades, callings, business and occupation.

2. A special tax upon carters doing business in the city ; upon proprietors of horses, vehicles and dogs, for each horse, vehicle or dog ; upon brokers, money lenders or commission merchants ; upon pawnbrokers and auctioneers ;

upon clubs; upon proprietors or occupants of houses of public entertainment, hotels, saloons, inns, coffee-houses, restaurants, temperance hotels, and upon all dealers in spirituous liquors; upon all pedlars and itinerant traders selling or offering for sale in the city articles of commerce of any kind whatsoever; upon all proprietors, possessors, agents, managers and occupants of theatres, circuses, menageries and minstrels, and upon all public places of amusements kept open for profit; upon billiard-tables, mississippi or pigeon-hole tables, bowling alleys and other similar games; upon all livery-stable keepers; upon all grocers, bakers, butchers, hawkers, hucksters, all persons letting horses on hire; upon brewers and distillers; upon all traders and manufacturers and their agents; upon all proprietors and keepers of wood-yards, coal-yards and slaughter-houses in the city; upon all building societies; upon all insurance companies and their agents and employees, whether they reside in the city or not; upon all telegraph and telephone companies doing business in the city, and generally on all commerce, manufactures, callings, arts, trades and professions which have been or may be introduced or exercised in the city; and the amount of such annual dues or tax or taxes shall be fixed and determined by one or more by-laws of the city or by resolution of the council, and shall be fixed and determined by the council at its discretion, either in certain cases by a specified sum, or in other cases by a percentage upon the annual value of the property and premises occupied by the said persons in the city, and in or upon which they do business or carry on or exercise such trade, manufacture, occupation, business, art, profession, or means of livelihood or profit; provided that in no case shall these amounts exceed six hundred dollars per annum.

How taxes to be fixed.

Proviso.

3. A tax of one thousand dollars per annum upon any street railway carrying passengers in or through the said city, without prejudice to vested rights.

Tax upon street railway companies.

4. Every person who shall carry on or ply any kind of business, trade or occupation making him liable to a tax or license, either before or after the making of the valuation roll, and whose name is not entered on such roll, shall be bound to pay such tax or license after it has been imposed by the valuator and notice given thereof to the interested parties.

Persons bound to pay even if name not on valuation roll.

5. All taxes levied by means of permits or licenses are payable on the demand of the secretary-treasurer or of a municipal officer, and, in default of immediate payment, they may be levied by warrant of seizure addressed to a bailiff or a constable, issued and executed in the manner prescribed by this act.

Payment of taxes levied by license, &c.

Amounts to be included in claim. 6. When proceedings are taken for the recovery of any taxes or dues whatsoever, everything that may be then owing by the person interested may be included in the same claim, as well as the costs.

Tax on bankrupt stocks, &c. 7. The council may, by simple resolution, levy and collect, by special license, a sum not exceeding one hundred and fifty dollars, upon every person coming temporarily into the city to sell or cause to be sold goods or merchandise coming wholly or in part from a bankrupt stock, or any other stock of goods, either by public auction or by private sale, or for the purpose of giving any performance or holding any show, exhibition, gymnasium, or any games therein with a view of realizing a profit, the whole without prejudice to the right to impose the taxes mentioned in the other articles of this act.

Penalty if not paid. Every person who infringes the provisions of this paragraph shall be liable to a fine not exceeding fifty dollars and to imprisonment not exceeding two months, in default of payment of the fine."

53 V., c. 70, art. 621, replaced. 6. Article 621 of the act 53 Victoria, chapter 70, as replaced by the act 2 Edward VII, chapter 50, section 27, is again replaced by the following :

Provisions applicable to recorder's court. "621. All the articles and rules of the Code of Civil Procedure in force in the Circuit Court, in cases not susceptible of review or appeal, with the exception of such as may be inconsistent with this act, and except also that the proceedings shall be summary therein, shall apply *mutatis mutandis*, as the case may be, to the recorder and to the recorder's court.

Articles 59 and 1258 of the Code of Civil Procedure shall also apply *mutatis mutandis*, as the case may be, to the recorder and the recorder's court."

Power to open certain streets, &c. 7. The city is authorized to open and prolong Napoléon and Lévis streets at one or at various times, and for that purpose to acquire the necessary immovable by mutual agreement or by expropriation, following the procedure indicated in articles 549 and following of the city's charter, the act 53 Victoria, chapter 70.

Power to pay certain sums for erection of municipal building. 8. From and out of the sum of four hundred thousand dollars, which the city is authorized to borrow by by-law No. 98 of the council of the city of Ste. Cunégonde of Montreal, passed on the fourth day of December, 1901, and ratified by the act 2 Edward VII, chapter 50, section 29, the city may pay, in addition to the sum of \$97,500.00, which it is empowered to expend in virtue of the said by-law and of the act 3

Edward VII, chapter 63, section 29, for various purposes, an additional sum of \$38,000.00 for the erection of a municipal building.

The bonds, the issue whereof is authorized by by-law No. 98 of the council of the city of Ste. Cunégonde of Montreal, passed on the fourth day of December, 1904, and ratified by the act 2 Edward VII, chapter 50, section 29, shall bear interest at a rate not exceeding four and one half per cent. per annum, and may be issued for such price, at par or above or below par, as the council may deem advisable.

Interest upon certain bonds.

Price at which they may be issued.

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

Coming into force.

CHAP. 52

An Act to amend the charter of the city of St. Henri

[Assented to 2nd June, 1904]

WHEREAS the city of St. Henri has, by petition, represented that it is in the interest of the proper administration of the city that certain amendments be made to its charter, the act 60 Victoria, chapter 62, and the various acts amending the same, and whereas it is expedient to grant the prayer of its petition ;

Preamble.

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

1. Article 239 of the act 60 Victoria, chapter 62, is replaced by the following :

60 V., c. 62, art. 239, replaced.

“**239.** The writer or writers whom the valuers may need in the performance of their duties shall be chosen by the council.”

Appointment of writers to valuers.

2. Article 295 of the act 60 Victoria, chapter 62, is replaced by the following :

60 V., c. 62, art. 295, replaced.

“**295.** To establish, license and regulate markets and market-houses ; to change, enlarge or diminish the site of any market or market-place, or to establish any new market or market-place, or to abolish any market or market-place now in existence or hereafter to be in existence in the city, and appropriate the site thereof, or any part of such site, for any other purpose whatever, in the discretion of the council ;

Establish markets, &c., additional markets and appropriate site for other purposes, &c.