

C H A P . 63

An Act to amend the charter of the town of Shawinigan Falls

[Assented to 2nd June, 1904]

WHEREAS the town of Shawinigan Falls has, by petition, represented that it is in the interest of the proper administration of its affairs that its charter, the act 2 Edward VII, chapter 56, be amended, and 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. Article 30 of the act 2 Edward VII, chapter 56, is repealed.

2 Ed. VII, c. 56, art. 30, repealed.

2. The following articles are inserted in the act 2 Edward VII, chapter 56, after article 44 :

Art. added after 2 Ed. VII, c. 56, art. 44.

“44a. When the rent stipulated for a property does not represent the annual value thereof, the assessors shall enter the correct valuation on the roll, which valuation shall alone serve as a basis for the imposition of the tax on lessees and occupants.

When rent does not represent annual value.

“44b. The real value of the taxable immoveables in the municipality shall include the value of the lands and that of the buildings, works and machinery and their accessories erected thereon, as well as of all improvements thereto.

What to be included in real value.

“44c. When the assessors value an immoveable owned undividedly, or of which the division is not registered in the registry office, they shall be allowed to designate such immoveable as belonging “to the estate of,” being careful to mention the name of the *auteur* of the persons interested or the name of one of the co-proprietors thereof; and the co-heirs, in the case of a succession, or the proprietor so named, as the case may be, are bound to pay the tax, saving their recourse against any other person liable to such payment.

Designation of immoveables belonging to successions, &c.

“44d. Every person liable to taxation by reason of his employment, profession or business, and every proprietor, lessee or occupant of a taxable property or thing, are bound to give correct answers to the questions put them on the subject by the assessors and to give every possible and necessary information.

Ratepayers bound to answer correctly questions put by assessors.

Penalty on refusal to answer, &c.

In the event of such persons refusing to answer the questions put to them, or if their answers be untrue or incorrect, they shall be liable to a fine not exceeding twenty dollars and not less than eight dollars or to an imprisonment not exceeding one calendar month.

Deposit of valuation roll and notice thereof.

As soon as the valuation roll is completed by the assessors and accepted by the council, it shall remain for one month in the office of the clerk at the disposal of any person who may wish to examine it, and public notice shall be given by the clerk that the said valuation roll is so open to examination for one month. During that time any person who may have to complain of the valuation roll on account of incorrect valuation, error, omission or irregularity, shall make his complaint to the council in writing.

Complaints against roll.

R. S., 4505 not to apply.

Article 4505 of the Revised Statutes shall not apply to the said town.

Services of assessors may be required to reopen valuation rolls in certain cases.

“**44e.** In the case of an omission or addition, of a considerable increase or decrease in the value, or of the destruction, of a property, the council may, at all times, on application to that effect, require anew the services of the assessors, reopen the valuation rolls and have the necessary changes made therein.”

Art. added after 2 Ed. VII, c. 56, art. 47. R. S., 4559, replaced for town.

3. The following article is inserted in the act 2 Edward VII, chapter 56, after article 47 :

Exemptions of certain industries for certain time upon resolution of council.

“**47a.** Article 4559 of the Revised Statutes is replaced, for the town, by the following :

Subject to articles 4643*d* and following of the Revised Statutes, the council may, by resolution, exempt from municipal taxes, for a period of twenty years at the most, any person or incorporated company carrying on any industry or trade or manufacture whatsoever, as well as the land used for such industry, trade or manufacture, or enter into an agreement with such person or company for a sum of money to be paid yearly, for a period not exceeding twenty years, in commutation of all municipal taxes.

Remission of taxes in certain cases. Limitation of exemption.

It may likewise remit municipal taxes to poor persons belonging to the municipality.

Such exemption shall not extend to work to be done on water-courses, line ditches, fences or front roads in connection with the taxable property so exempted or commuted.”

2 Ed. VII, c. 56, art 63, replaced.

4. Article 63 of the act 2 Edward VII, chapter 56, is replaced by the following :

Personal tax upon laborers, &c.

“**63.** The council may also, by by-law, fix, impose and levy certain annual dues or taxes, not exceeding three dollars per annum, upon every laborer or person doing work by the

job, by the day, week, month or year, whether he resides or not in the municipality."

5. The following article is inserted in the act 2 Edward VII, chapter 56, after article 65 :

"**65a.** The council shall have the right to cause to be entered on the collection roll by the treasurer and to cause to be collected all dues, taxes or licenses exigible under the town charter upon every person, trade, occupation or means of livelihood, the exercise whereof shall have been begun during the course of the fiscal year after the closing of the valuation roll, without its being necessary that such dues, taxes or licenses be entered in the valuation roll for the whole year.

Art. added after 2 Ed. VII, c. 56, art. 65. Additions to collection roll of names of those who become liable to taxation after its preparation.

Nevertheless, such dues, taxes or licenses shall be payable and exigible only fifteen days after the account therefor shall have been served personally on the person liable for the same, or deposited to his address in the post office of the town in an envelope sealed and postage prepaid thereon."

When exigible.

6. The following paragraph is inserted in the act 2 Edward VII, chapter 56, after paragraph 27 of article 66.

§ 28 added to 2 Ed. VII, c. 56, art. 66.

"**28.** The council shall also have the right to impose and levy, by by-law, an annual tax, not exceeding ten dollars, on every stallion or bull kept for breeding, and not exceeding two dollars, on every horse aged three years and over, and on every head of horned cattle over two years old, as well as upon every dog and vehicle kept in the town."

Tax on stallions, dogs, &c.

7. Article 95 of the act 2 Edward VII, chapter 56, is replaced by the following :

2 Ed. VII, c. 56, art. 95, replaced.

"**95.** The town council is authorized to effect, by by-laws approved under this act, a loan or loans not exceeding a total amount of two hundred thousand dollars, which shall be applied in aid of the construction and establishment of bridges, or railways operated by steam or electricity, to improving roads and streets; to constructing sewers; to improving the present water-works; to extinguishing the floating debt; to executing extraordinary work on the streets; to improving the fire department, and to the expenses in general of the town."

Power to contract loans to certain amount for certain purposes.

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

Coming into force.