

rights are conferred there-
by.

try up to the first of May following. If a license is issued without the amount due thereon being previously paid, it shall be null and void.

Persons carrying on business for part of year liable for full tax.

(f) Every person who, during the fiscal year, carries on or practises in the town of Summerlea any kind of business, trade or occupation which renders him liable to the license or business-tax aforesaid, and every company, firm or corporation liable to the payment of a license or tax under any by-law of the council of the town of Summerlea, is bound to pay the full amount specified for each such license or tax.

Qualification for municipal office.

7. Notwithstanding article 4214 of the Revised Statutes, whoever has his domicile or place of business or has resided for three months in the town, and is qualified as otherwise required in such case by the said law respecting town corporations, shall be qualified to fill municipal office therein.

Qualification for office of mayor and councillor.

8. Article 4216 of the Revised Statutes is amended for the town so as to qualify for the office of mayor or councillor any person who has had his domicile or place of business or has resided in the town for three months during the year preceding the election, and is otherwise qualified as required by the law respecting town corporations for the exercise of such offices.

Coming into force.

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

C A P. L X V I I I

An Act to incorporate the town of Windsor Mills.

[Assented to 10th March, 1899.]

Preamble.

WHEREAS the provisions of the Municipal Code have ceased to meet the requirements of the inhabitants of the village of Windsor Mills;

Whereas said inhabitants have prayed, by their petition, to be incorporated as a town, and for certain special powers not granted by the law governing town corporations, and to have a special charter :

And whereas it is in the interest of the rate-payers of the said village that such prayer be granted ;

Therefore Her Majesty, by and with the advice and consent of the Legislature of Quebec, enacts as follows :

TITLE I.

ORGANIZATION OF THE CORPORATION.

SECTION I.

INCORPORATION.

1. The territory comprised within the limits hereinafter set forth is erected into a town municipality, under the name of the "Town of Windsor Mills," and the inhabitants of the said village are constituted a town corporation, under the name of the "Corporation of the town of Windsor Mills."

Town constituted.
Name.
Corporation constituted.
Name.

2. The town shall be separated from the county of Richmond for all municipal purposes.

Separate from county of Richmond.

3. The corporation of the town of Windsor Mills is governed by the provisions of the law respecting town corporations, contained in chapter first of title eleventh of the Revised Statutes, except where specially derogated from by this act or by inconsistent provisions which it may contain.

Laws governing.

SECTION II.

BOUNDARIES AND DIVISIONS INTO WARDS.

4. The limits of the town of Windsor Mills are the same as those of the village of Windsor Mills, and to remove all doubts in regard to its boundary on the river Saint Francis side, it is declared to be and to follow the centre of that river, at low-water mark, on all its length, opposite the town.

Limits of town.

5. The town is divided in three wards :

Division into wards.

The North Ward, which comprises the southeast half of lot eleven and lots numbers twelve and thirteen of the twelfth range of the township of Windsor, save that part of lot thirteen included in the South Ward ;

North Ward ;

The South Ward, which comprises lot number fifteen in the thirteenth range of the township of Windsor, and that part of lot number thirteen in the twelfth range of said township, lying within the following boundaries : St. George, Church, Dearden Streets, the division line between the properties of Michael J. Dearden and of John Samson, continued in a straight direction to the river St. Francis, and the northwest side line of the aforesaid lot number fifteen.

South Ward ;

The East Ward, which comprises lots numbers fourteen and fifteen in the twelfth range of the township of Windsor.

East Ward.

Change in
limits and
number of
wards.

6. Whenever it is considered necessary, on account of notable changes in the number of habitations and in the population of any ward and in the interest of the town so to do, the council may, after special notice of the motion has been served upon all the members of the council, change, by by-law, the number and limits of the wards; but such change shall take effect only at the date of the then following elections.

SECTION III.

ANNEXATION OF TERRITORY.

Annexation
of territory.

7. The council of the town may, by by-law, annex to the town any immovable property or part thereof situate in any adjacent municipality, provided that the council of any such municipality and the proprietor or proprietors interested consent to such annexation, on such terms as may be agreed upon.

Such annexed territory shall form part of the ward adjacent thereto.

SECTION IV.

TRANSITORY PROVISIONS.

Existing *procès-verbaux*,
&c., contin-
ued.

8. All *procès-verbaux*, valuation rolls, titles, accounts, dues, by-laws, orders, lists, rolls, plans, resolutions, ordinances, agreements, undertakings or municipal acts whatsoever, passed and agreed to by the mayor and council of the said village, shall continue to have their full effect until they are cancelled, amended, resiliated or accomplished, or unless they are specially inconsistent with this act.

Engagements,
&c., contin-
ued.

9. All notes, debentures or obligations, and all securities and engagements whatsoever, lawfully subscribed, issued or contracted by the council of the said village up to the coming into force of this act, shall continue to have their legal effect.

Succession to
rights and
obligations.

10. The town of Windsor Mills succeeds to all the rights, property and obligations of the village of Windsor Mills.

Mayor and
councillors of
village.

11. The mayor and councillors of the village of Windsor Mills, in office at the passing of this act, shall remain in office as mayor and councillors of the town, until the first session after the first general election has taken place.

Municipal of-
ficers of vil-
lage.

12. The officers of the council of the village of Windsor Mills shall be and remain officers of the town, until replaced by the council of the town.

SECTION V.

TOWN COUNCIL.

13. The council shall be composed of the mayor and of two councillors for each ward. Composition of council.

TITLE II.

QUALIFICATION OF ELECTORS.

14. Spinsters and widows, having attained the age of majority, have the right to be entered on the list of municipal electors, and to vote at all municipal elections and upon all questions or matters submitted to the electors, provided they are qualified as real estate owners and otherwise possess the qualifications required by law to be electors. Spinsters and widows qualified to vote.

15. Whenever two or more persons are co-owners, co-tenants or co-occupants of any real estate valued at an amount sufficient to confer upon each the electoral suffrage, each of such co-owners, co-tenants or co-occupants is an elector, in conformity with this act, and shall be entered upon the list of electors, provided the interest of each one is such as to enable him to vote. Co-proprietors to be entered on electoral list.

The Canada Paper Company, Limited, and the Hamilton Powder Company, Limited, shall be entered in the electoral list in respect of the real estate owned by each, respectively, as appears by the valuation roll; and the officer appointed for that purpose by the board of directors of each of such companies, respectively, shall have the right to vote in the name of the company represented by him on all by-laws which under the charter must be submitted to the proprietors; provided that neither of the said companies shall have the right to vote upon any by-law granting a bonus to itself. Certain companies to be also entered.

16. No municipal elector, unless he or his wife is entered on the valuation roll, as owner of real estate, qualifying him as such, shall have the right to vote upon any by-law affecting the credit of the town or increasing its debt in any manner whatsoever, or granting special privileges. Owners, &c., of real estate alone qualified to vote upon certain by-laws.

TITLE III.

MUNICIPAL ELECTIONS.

17. The first elections of mayor and councillors of the town shall be held at the council room of the village of Windsor Mills, under the presidency of the secretary-treasurer of the village of Windsor Mills, or, in his absence, of a person named by the majority of the electors present. First general election of mayor and councillors.

Nomination. The nomination shall take place at nine o'clock in the morning of the third Tuesday following the coming into force of this act, and the polling, when required, shall be held on the subsequent Tuesday, at the same hour.

Polling.

Term of office. **18.** The mayor and councillors shall be elected for two years.

Representation of wards. **19.** Each ward shall be represented by two councillors.

Drawing of lots for retiring councillors. **20.** At the session of the council held in the month of December next (1899), the councillors of each ward shall draw lots in the manner determined by the council, to decide which of the two shall be replaced in the following month of January.

Election of one councillor for each ward every year. **21.** In the following year, the other councillor of each ward shall be replaced, and thereafter, every year, the councillors, whose term of office has expired, shall be replaced in such a manner that, every year, one councillor for each ward shall be replaced.

Elector refusing to take oath not to vote. **22.** If an elector refuses to take the oath prescribed by article 4250 of the Revised Statutes, his vote must be refused.

Voting to be by ballot. **23.** Voting for the election of the mayor and councillors of the town shall be, by ballot, according to the Quebec Election Act, 1895.

TITLE IV.

QUORUM OF THE COUNCIL.

Quorum of council. **24.** The majority of all the members of the council shall form a quorum.

TITLE V.

POWERS OF THE COUNCIL.

SECTION I.

AID AND SUBSIDIES

Town authorized to : **25.** In addition to the powers granted by articles 4402 to 4407, inclusively, of the Revised Statutes, the town shall have the following powers :

Aid in purchase, &c., of bridges, &c. ; (a) Aid in the purchase, construction, repair and maintenance of any bridge, causeway, pier, dam, wharf, macadamized or paved road, or other public work, excepting railways, situated in whole or in part within the town or its vicinity ;

(b) Agree with any person, association, firm or company, having already established or proposing to establish any industry or manufacture in the town, to accept a certain sum payable annually for a period not exceeding twenty years, as commutation for all municipal taxes on the property occupied for such industry as well as on such industry itself. Grant commutation of taxes to industrial establishments.

2. Every by law passed by the council in virtue of this section must, before coming into force, be approved by the electors who are proprietors. Approval by electors of by-law for such purpose.

SECTION II.

SEWERS.

26. In addition to the powers conferred by article 4452 of the Revised Statutes, the town shall have the right to organize a system of main sewers within its limits and at its expense, and decide when and where such sewers shall be built, provided the said system does not discharge into the Watopeka. Town to have right to organize system of sewers. Proviso.

SECTION III.

LIGHTING.

27. The town may authorize individuals or companies to establish, possess and operate a lighting system in the town, with or without stipulations authorizing the corporation of the town to purchase said system. The by-law granting such authorization shall determine the rates and conditions to be charged by said persons or companies to consumers. Town may authorize establishment, &c., of a system of lighting &c.

28. Any by-law concerning the lighting of the town by the corporation or concerning the lighting of the streets, at the expense of the town, shall be approved of by the municipal electors who are proprietors. Approval of by-law for such purpose

SECTION IV.

EXPROPRIATIONS.

29. Articles 4565 to 4569, inclusively, of the Revised Statutes shall not apply to the town. R. S. 4565 to 4569, not to apply to town.

30. Articles 5754b to 5754s, inclusively, of the Revised Statutes, as enacted by the expropriation act, 51 Victoria chapter 38, shall apply to the town. R. S. 5754b. to 5754s, to apply to the town.

SECTION V.

LOANS.

Power to issue promissory notes, &c.

31. It shall be lawful for the council to issue, by resolution, promissory notes, the interest thereon, if any, not to exceed the legal rate, for no longer term than one year, to settle the current accounts only and the balances due on the yearly appropriations to each standing committee only, and the debts contracted by the council of the village of Windsor Mills. But the unpaid principal of all the promissory notes, issued under this article to settle said current accounts and the balances due on appropriations, shall not exceed two thousand dollars. Loans effected under this section need not be submitted to the approval of the rate-payers.

Limit of debt, &c., of town.

32. The total amount of the debts and liabilities of the town, from promissory notes, obligations and debentures, shall never exceed, in capital, a sum equivalent to fifteen per cent. of the total estimated value of the taxable real estate of the town, according to the last valuation roll in force.

SECTION VI.

VALUATION ROLL.

R. S. 4498 replaced for town.

33. Article 4498 of the Revised Statutes is replaced, for the town, by the following :

When and how valuation roll to be prepared.

It is the duty of the valuator in office to make, every three years, between the first day of July and the first day of September, or at any other time which the council may order by resolution, the valuation of the taxable property of the town, according to its real value. They also make the valuation of the annual value of such property, and enter it in the roll, with the names of the tenants, the amount of annual rent paid by them and the names of the occupants.

Revision.

34. Every year in which a new valuation is not made, the council may revise and amend the valuation roll in force, by complying with the formalities prescribed by articles 736, 737 and 738 of the Municipal Code.

Annual value to be ascertained.

35. When the rent agreed upon for any property or part of any property does not represent the annual value thereof, the valuator shall enter on the valuation roll the true annual value thereof, which alone shall serve as a basis for the imposition of the tax on tenants and occupants and also for the collection of water-rates.

Designation of undivided property.

36. When the valuator assess property possessed *par indivis* by more than one person or of which the partition is not known, it shall be lawful for them to designate such prop-

erty by mentioning the name of the predecessor of the interested parties, or the name of one of the known proprietors, and any of the co-heirs or the co-proprietors may be compelled to pay the taxes, saving his recourse against every other person liable therefor.

37. If, after the valuation roll has been homologated, any immoveable property in the town is considerably diminished in value, either by fire, accident or any other cause, the council may, on written petition of the owner, reduce the valuation of such property to its actual value. Reduction in value in certain cases.

SECTION VII.

TAXES, LICENSES AND THEIR COLLECTION.

§ 1.—General Provisions.

38. In order to raise the necessary funds to meet the expenses of the council and to effect all necessary and beneficial public improvements, the council may levy, annually, on the persons and on the moveable and immoveable property in the town, all general or special taxes, contributions, licenses, specific duties and other imposts as hereinafter provided : Levying of taxes upon :

§ 2.—Tax on Immoveables.

39. Upon all lands, town lots or parts of lots together with all buildings and fixed machinery thereon erected, and therein placed, if any, a sum not exceeding one and one half per cent. of their actual value, as shown on the valuation roll. The council may, however, divide the tax on immoveable property and levy and impose taxes separately on the lands and on the buildings thereon erected, including fixed machinery, or impose taxes only on the lands or only on the buildings containing fixed machinery. Immoveables ;

§ 3.—Tax on tenants, occupants and others.

40. Upon every tenant paying rent in the town, an annual tax not exceeding five cents per dollar on the amount of the rent entered in the valuation roll or rental list or of the annual value of the property leased or occupied, this latter value being taken for the imposition of the tax ; provided always, that the said annual tax be at least one dollar, that is to say, that each tenant shall pay, at least, one dollar per annum. Such tax is likewise exigible from every occupant of a property, according to the estimated value of his occupation, as shown by the valuation roll. Tenants and occupants ;

Male inhabit-
ants not
otherwise
taxed ;

41. Upon every male inhabitant of the age of twenty-one years and over, who is not otherwise taxed, a sum of not more than two dollars.

§ 4. — *Tax on arts, professions, trades, business, industries, etc.*

Trades, busi-
ness, profes-
sions, &c.

42. Upon all persons or corporations carrying on, within the limits of the town, any trade or business, and upon all persons exercising any profession or earning any salary or wages, provided such tax shall not exceed in any case forty dollars in any one year.

Taxes pay-
able by resi-
dents and
non-residents
carrying on
business, &c.

43. The taxes and specific duties mentioned in the present paragraph may be imposed upon and exacted from any person, whether he resides within the limits of the town or not, provided he carries on a trade, business, calling, profession or industry therein, or earns wages and salary therein ; provided always that if a tax is imposed on salaries and wages, the first four hundred dollars earned by each person shall not be subject to taxation.

Taxes upon
each trade,
&c.

44. Such taxes or specific duties shall be exigible for carrying on each such trade, business or occupation, even when two or more of them are so carried on by the same person or firm, if carried on in separate buildings.

For traders,
tax based on
stock.

45. The specific duties levied on traders and merchants shall be established according to the amount of stock-in-trade kept, said amount of stock to be established by the municipal valuers.

Tax due for
whole fiscal
year.

46. Every person who, during the fiscal year, carries on or practices any kind of business or occupation which renders him liable to the tax or specific duty, is bound to pay the whole of such tax or specific duty whatever be the time of the year at which it becomes due, unless the council remits any portion of such tax or specific duty, on account of the short time to elapse before the end of the current year.

Proviso.

Exception for
last three
months only.

47. The council, however, cannot remit such tax or specific duty, except when the same would become due only during the last three months of the fiscal year.

Council may,
by by-law,
&c., collect
tax upon :
Persons sel-
ling bank-
rupt stocks ;

48. The council may, by by-law or by simple resolution, levy and collect, by special license :

1. A sum, not exceeding one hundred and fifty dollars, from all persons who come temporarily into the town to sell or cause to be sold merchandize or goods belonging, in whole or in part, to a bankrupt stock or other stock of

merchandize, goods or effects, either by auction or by private sale, the whole without prejudice to the right to impose the taxes or specific duties, mentioned in the present paragraph ;

2. A sum not exceeding twenty-five dollars per annum Peddlers : from every peddler selling or offering for sale goods or wares in the town, whether holding a district license or not.

§ 5.—*Tax on Moveables.*

49. Upon the following moveables kept in the town, to Certain move- wit : ables.

(a) Upon every stallion kept in or brought temporarily into the town for breeding purposes, a sum not exceeding ten dollars ;

(b) Upon every horse kept for hire or actually hired, a sum not exceeding three dollars ;

(c) Upon every dog, a sum not exceeding two dollars ;

The person in possession of the animal or articles above enumerated is deemed to be the owner thereof, and is taxed Who is re- in consequence, saving his recourse against the real owner. puted to be owner.

Traders are not subject to the tax imposed by this article, Certain trad- as regards the animals or vehicles which they buy, make ers exempt. or keep for sale in the ordinary course of their trade.

§ 6.—*Discount, Interest and Prescription.*

50. It shall be lawful for the council, at any time, to declare, by resolution, that the rate-payers, who pay their taxes or municipal dues within a specified period, shall benefit by a reduction which the council shall determine. Discount upon pay-ment of taxes may be allowed.

The secretary-treasurer shall give public notice of such resolution. Notice of resolution therefor.

51. All arrears of municipal dues are prescribed by five years. Prescription of taxes.

§ 7.—*Collection of Taxes.*

52. Whenever a tax or license fee is due by a peddler, hawker, proprietor of a circus, or any other person temporarily practising his profession or exercising his trade, art, business or industry in the limits of the said town, and such tax is not paid or such license is not taken, the amount thereof shall be demanded by the secretary-treasurer or other municipal officer, and, if not paid on demand, it may be recovered, with costs, on all the moveables and effects, even those exempt from seizure, found in the possession of such person in the town, upon a warrant signed by the mayor or pro-mayor and executed in the manner prescribed for ordinary taxes. Distress warrant may issue to collect taxes from peddlers, &c.

Recovery of
taxes on
firms, &c.

53. When the tax is imposed on the members of a firm or association of merchants, on account of the business of such firm or association, such tax may be claimed and recovered in full, either from one of the partners or from the firm or association itself.

Sale for taxes
to be by auc-
tion.

54. The immoveables, moveables or effects to be sold, under the provisions of this act, for the recovery of taxes, assessments or other dues, shall be put up to public auction, and it shall not be necessary that they be sold by a licensed auctioneer.

R. S., 4554.,
replaced for
town.

55. Article 4554 of the Revised Statutes is replaced for the town by the following :

Sale on war-
rant how
stopped.

The sale on such warrant cannot be stopped, except on an order of a judge of the superior court made on petition presented either in chambers or to the circuit or superior court, or on an order of a district magistrate.

SECTION VIII.

SALES OF IMMOVEABLES FOR TAXES.

Date and place
of sale of im-
moveables for
taxes.

56. In every case where a person, not residing in the town, is taxed for vacant property or other immoveables which he possesses therein, and in every case where there is not sufficient seizable property to pay the taxes imposed on any person in the town for lands, buildings or other immoveables to him belonging, and whenever claims or municipal dues, secured by privilege in virtue of this act, exist on any immovable of the said town, if the taxes are not paid within the six months after the notice of deposit of the general collection roll of the town has been given, or if the said claims or municipal dues are not paid within six months of the time they become due, the council may, upon a report to that effect made by the secretary-treasurer at one of the meetings in the month of July, authorize him to sell or have sold by public auction, at the ordinary place of meeting of the council, in the manner hereinafter prescribed, on the first Tuesday in October following, at the hour of ten in the forenoon, the immoveables so indebted for taxes, claims or other municipal dues.

Sale of prop-
erty for school
taxes.

57. The council may, likewise and at the same time, upon a certificate from the secretary-treasurer of the school commissioners or school trustees of the town, setting forth that the school taxes imposed upon one or more immovable properties in the town have not been paid within the delay by law required, authorize its secretary-treasurer to sell or have sold by public auction, at the ordinary place of meeting of the council, in the manner hereinafter prescribed, but at the cost, risk and peril of the said school commissioners or

school trustees, any immoveable property designated by resolution of the said school commissioners or school trustees as so indebted for school taxes.

58. In the case of the sale of immoveables for taxes or other municipal dues to which such immoveables may be subject in virtue of this act, the council may add, to the amount of such taxes, all other municipal dues whatsoever due by the proprietor of said immoveables, with the same privilege, when the public sale of such immoveables takes place.

All municipal dues may be collected out of sale.

59. The secretary-treasurer of the town shall prepare a list containing a designation or summary description, according to article 2168 of the Civil Code, giving the boundaries of the properties which have been ordered to be sold by the council with the names of the proprietors, as shown by the valuation roll, and opposite the description of such immoveables, the amount of municipal dues and school taxes due and payable affecting such immoveables.

List of property to be sold for taxes.

60. The secretary-treasurer must give, within fifteen days after such order has been given, in the ordinary manner, a public notice of the day, hour and place where such sale shall take place.

Public notice of sale.

Such notice and the copies thereof to be posted up shall be respectively accompanied with a copy of the list of the immoveables to be sold, with the amount of taxes and other municipal dues due on each property respectively.

Posting of notice, &c.

A like notice and the list which shall accompany the same shall be published twice in the French and English languages in the *Quebec Official Gazette* in the month of August preceding the sale.

Publication in Quebec Official Gazette.

61. The secretary-treasurer is bound to give, during the month of August, to every person entered on the valuation roll as the owner of the property to be sold, a special notice, by registered letter mailed to the address of such person.

Special notice of sale.

If the debtor or proprietor has no known domicile, the notice must be sent to the occupant of the immoveable which is to be sold, unless such immoveable be a vacant lot, in which case the notice is not necessary.

If the immoveable assessed is entered on the valuation roll as forming part of a succession or as belonging to co-proprietors, the notice addressed to one of the heirs or representatives of the succession, or upon one of the co-proprietors, shall be sufficient.

62. At the time indicated for the sale, the secretary-treasurer, or some other person acting in his name, sells separately to the highest and last bidder the immoveables

Sale to highest bidder.

described in the list on which municipal taxes or dues are still due after having made known the amount to be levied on each of them, including the costs incurred for such sale.

Apportion-
ment of cost of
advertising.
Fees of secre-
tary-treasur-
er.

The cost of advertising and publication are equally apportioned upon each immoveable advertised or sold.

The secretary-treasurer shall be entitled to fifteen cents for each hundred words or figures for all public notices, lists and other documents in relation to the adjudication, or redemption or sale of lands indebted for taxes, to fifty cents for each special notice in relation to the same, and to one dollar and fifty cents for each certificate of adjudication.

Who be-
comes pur-
chaser.

63. Whosoever offers thereupon to pay the highest price and is the last bidder, becomes the purchaser of the immoveable so put up for sale; the said immoveable is immediately adjudged to him by the secretary-treasurer or other person holding the sale.

Price to be
paid at once.

The purchaser is bound to pay the price of the immoveable immediately after the adjudication thereof.

Resale in de-
fault, &c.

In default of the immediate payment thereof, the secretary-treasurer or the person holding the sale, at once puts the immoveable up again at auction, or adjourns the sale to another day, within nine days, by giving notice of such adjournment to all persons present, in a loud and intelligible voice.

Adjournment
of sale.

If, at the time of the sale, no bid is made, or if all the lands advertised cannot be sold on the same day, the sale must be adjourned to any other day within nine days, in the manner set forth in this article.

Certificate to
purchaser and
his rights and
obligations
thereunder.

64. On payment by the purchaser of the amount of his purchase money, the secretary-treasurer shall give a certificate, under his signature, to such purchaser, specifying the particulars of such sale, and the purchaser may forthwith enter upon and take possession of such immoveable and enjoy the civil and natural fruits therefrom. The purchaser cannot, during the two years from the adjudication, despoil, destroy, change materially or deteriorate any portion of the said immoveable or allow the same to be damaged, saving the ordinary use thereof. The secretary-treasurer must, during the same month of October, give a special notice of the adjudication to every person entered on the valuation roll as the owner of the property adjudicated, by a registered letter mailed to the address of such person. If the debtor or proprietor has no known domicile, the notice must be sent to the occupant of the immoveable, unless it be a vacant lot, in which case the notice is not necessary.

Redemption
of land so
sold, &c.,

65. Every proprietor whose immoveable has been so adjudicated may resume possession of the same, within two years from the date of the adjudication, by paying to the

purchaser the price of sale, all expenses incurred for preserving the same, repairs, insurance premiums paid, all taxes imposed upon such immoveable, with fifteen per cent. on the whole, every fraction of a year being reckoned as a year, on all such moneys, whether taxes, costs, repairs or insurance. Such claims shall be privileged upon the property, and the purchaser may retain the property redeemed until fully paid. The purchaser shall, on the other hand, remit to the proprietor, at the time the redemption is effected, all the rents by him collected, without interest.

66. Any person, whether authorized or not, may redeem the lot in the same manner, but only in the name and for the benefit of the person who was the owner thereof at the time of the adjudication, according to the valuation roll in force. Who may redeem.

67. When the power of redemption is exercised, the parties must jointly notify in writing the secretary-treasurer of the town of such fact. Notice of redemption to be given to secretary-treasurer.

68. The council may, by resolution, at any time before the sale, prevent the sale of such of the said immoveables as it may deem advisable, in the interest of the corporation, to exempt from such sale. Sale may be stopped by council.

69. The corporation may bid upon such immoveable and become the purchaser thereof, through the mayor or any other person authorized by the council, without being obliged to pay the price of sale immediately. Corporation may bid.

70. The secretary-treasurer shall transmit to the registrar a list of the immoveables sold as aforesaid, within the eight days following the sale thereof, and for so doing he is entitled to fifty cents for each parcel of land mentioned in the list; one half whereof is sent by him to the registrar to pay the latter's fees on the deposit and entry thereof and for the cancellation. List of lands sold to be sent to registrar.

The provisions of article 5843 of the Revised Statutes, R. S., 5843, to concerning sales for municipal taxes, shall apply to sales made under this section. apply.

71. Whenever an immoveable is redeemed by the proprietor thereof, the secretary-treasurer must immediately inform the registrar of such redemption having been effected. Notice of redemption to be given to registrar.

72. If, after the adjudication of any property, any money remain out of the price of adjudication after the municipal and school rates, taxes and costs have been paid, the surplus is deposited by the secretary-treasurer in the municipal treasury, to be, after the redemption, finally handed over to the proprietor of the immoveable sold, on his demand. Deposit of surplus.

Report of distribution.

73. If the redemption be not effected, and if a surplus exists, the secretary-treasurer must procure from the registrar of the county of Richmond, a certificate of the privileges and hypothecs, which the land thus sold shall be subject to. The secretary-treasurer shall draw up a report of distribution, according to the rights of the parties, as shown by the certificate of hypothecs received from the registrar and according to the oppositions, claims and seizures placed in his hands.

Notice thereof and payment thereunder.

He gives public notice that such report of distribution has been prepared, and if, within eight days after the notice has been given, no contestation in writing is filed with him, he pays the money according to such report of distribution.

Contestations.

74. If any contestations are filed, he shall forward them to the office of the circuit court. They shall be submitted to the judge of the said court in chambers, who shall render judgment thereon and on the report of distribution, in a summary manner; the secretary-treasurer shall then pay the money in accordance with the judge's order.

Deed of sale to be given to purchaser after two years have elapsed.

75. If, at the expiration of two years from the time of such adjudication, the immovable so adjudged has not been redeemed, the purchaser shall remain the irrevocable owner thereof, and, upon proof of payment of all municipal dues and of all school taxes which shall become due and payable on the property during the interval, the secretary-treasurer, in the name of the corporation, shall execute a deed of sale in due form, conveying the immovable thus sold to the purchaser or his representatives, under his signature and the seal of the corporation, the purchaser paying previously the cost of such deed, together with the costs of the registration thereof; and the secretary-treasurer shall immediately cause the said deed to be registered in the proper registry office.

Effect of sale.

76. Such sale shall have the same effect as a sale by authority of justice, shall convey the ownership of the land adjudged, shall vest in the purchaser all the rights of the original owner, and shall purge the property from all claims, privileges and hypothecs to which it may be subject, except for the payment of municipal debentures or the taxes to pay the same or interest thereon.

Proceeding, if property advertised is seized by the sheriff.

77. If, before the sale of any property by the secretary-treasurer, the same be seized by the sheriff, the secretary-treasurer, upon being notified of such seizure by the seizing creditor or his attorney, shall not proceed with the same, but shall complete his advertisements, and shall, without delay, transmit to the sheriff a statement of the sums due

for municipal or school taxes, or dues and costs incurred on account thereof, which sums shall be paid by the sheriff, by privilege out of the proceeds of the sale.

78. If, on the day on which the sale is to take place, under the provisions of this act, the proceedings of the sheriff on the sale are discontinued or stopped by any opposition, the secretary-treasurer may sell the immoveable in the usual manner. If sheriff's sale stopped.

79. Articles 4557 and 4558 of the Revised Statutes shall not apply to the town. R. S., 4557 and 4558, not to apply to town.

80. Notwithstanding the foregoing provisions concerning the sale of immovables for taxes, and the separation of the town from the county of Richmond, any immoveable situate in the town may be lawfully adjudicated and sold for taxes by the secretary-treasurer of the county of Richmond, in the month of March, eighteen hundred and ninety-nine, under the provisions of the Municipal Code of the Province of Quebec, and a lawful deed of sale thereof, having the effect mentioned in said Code, may be given by the secretary-treasurer of said county, after the expiration of the delay and the fulfilment of the conditions determined by the said Municipal Code. Provisions as to sales of land for taxes in March, 1899.

SECTION IX.

FINES AND PENALTIES.

81. Every member or officer of the council who shall refuse or neglect to discharge his office, or to do a thing, or to fulfil a duty required from him, or which is imposed upon him by this act, by the town corporations' general act or by any by-law of the council, or who shall contravene in any way any of the provisions of this act, of the town corporations' general act, or of any of the by-laws of the council, shall be liable, for each offence, to the following fines, respectively : member of the council, twenty dollars ; officer of the council, ten dollars. Penalty for contravention upon members or officers of council.

82. The council may, in order to assure the execution of its by-laws, enact the imposition of punishment by fines with or without costs, or imprisonment with or without hard labor, and itself determine, in the by-laws, in an absolute or discretionary manner, the amount of the fine and the period of imprisonment ; and if the fine is imposed with or without costs, it may order the imprisonment in default of the immediate payment of the said fine and costs. Penalty for infringement.

If the by-law does not impose the penalty in an absolute manner, such punishment shall be inflicted in the discretion of the court ; but the fine cannot, in any case, be less than Discretion of the court. Proviso.

one dollar nor more than twenty dollars, with or without costs, and the imprisonment, less than one day nor more than one month, with or without hard labor.

TITLE VI.

MUNICIPAL FINANCES.

Fiscal year. **83.** The fiscal year in the town for all taxes, licenses, assessments, imposts or annual dues, shall commence on the first day of January and terminate on the last day of December, in each year, whatever may be the date or time of the year at which such taxes, licenses, assessments, imposts or dues have been imposed or have become due.

Yearly statement of finance committee. **84.** Before the session of the council in November, each year, a statement of the expenses to be provided for and of the probable revenue for the ensuing fiscal year, shall be prepared; and the council, when levying the taxes for that year, shall be guided by that statement and add to the total of expenses ten per cent. of that total to cover unforeseen wants and deficiencies in collections.

Expenditure exceeding appropriations. **85.** No committee shall incur liabilities and spend more than the amount of its appropriation, without the unanimous permission of the council, in session; and should any committee exceed in liabilities and expenditure the amount of its appropriation, without such permission, the members of such committee shall be personally responsible for such excess.

CAP. LXIX

An Act to authorize and ratify by-law No. 136 of the town of Salaberry de Valleyfield, granting a commutation of taxes to the Montreal Cotton Company.

[Assented to 10th March, 1899.]

Preamble.

WHEREAS, the town of Salaberry de Valleyfield has, by petition, represented that, in 1874, the Montreal Cotton Company established a cotton factory within its limits, and has since employed a considerable number of workmen and has paid a large amount in wages;

That the growth of the population, due to the construction of that factory, has proportionately increased the importance and prosperity of the town;