

*Twenty-eighth.*—The said village and said company shall pay the costs of these presents, and of two authentic copies hereof for themselves, in equal shares.

WHEREOF ACTE,

Done and passed, at the said city of Montreal, on this fifth day of January, eighteen hundred and ninety-nine, and of record in the office of the undersigned notary, under the number seven thousand eight hundred and forty-seven.

And the said appearers, after due reading hereof, signed in presence of the said notary.

(Signed) HENRY HADLEY,  
*Mayor.*

“ JNO. CRAWFORD.

For the Montreal Street Railway :

“ L. J. FORGET,  
*President.*

“ MARTIN H. WATTS,  
*Secretary.*

“ JOHN FAIR, *N. P.*

A true copy of the original hereof remaining of record in my office.

(Signed) JOHN FAIR, *N. P.*

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CAP. LXXII

An Act to amend the act respecting the school commissioners for the municipality of the town of Westmount and to make certain provisions respecting school taxes in the said town.

[Assented to 10th March, 1899.]

WHEREAS the said school commissioners have, by their Preamble. petition, represented, that it has become necessary to provide additional school accommodation in the municipality, and to simplify the manner of collecting school taxes therein, and that the powers hitherto vested in the said commissioners are insufficient for such purposes and should be enlarged and further provision made as hereinafter set forth, and

have prayed for the passing of an act as hereinafter set forth, and whereas it is expedient to grant their prayer ;

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

56 V., c. 80, s. 8 replaced. **1.** Section 8 of the act 56 Victoria, chapter 80, is replaced by the following :

Commissioners authorized to spend money for purchasing lands, &c.

“ **8.** The said school commissioners, with the authorization of the Superintendent of Public Instruction, may expend, from time to time, such sum or sums of money as they may deem necessary for the acquisition of lands and the constructing and furnishing of school-houses or for any purpose within their jurisdiction, without limitation as to the amount to be expended on any one school-house, provided that the whole debt of the said school corporation shall not, at any time, exceed the sum of two hundred thousand dollars.”

Proviso.

#### COLLECTION OF SCHOOL TAXES.

Certified list of dissentients to be sent to secretary-treasurer of municipal council in July, annually.

**2.** During the first five days of the month of July in each year, the secretary-treasurer of said commissioners shall transmit to the secretary-treasurer of the municipal council of the said town, a certified list of the persons who shall have given notice of their dissent in virtue of articles 1985, 1990 and 1993 of the Revised Statutes of Quebec, as amended by the acts 54 Victoria, chapter 21, section 4, and 57 Victoria, chapter 22, section 5.

To be handed by him to valuers.

The said list shall forthwith be delivered by the last named secretary-treasurer to the valuers then in office appointed by the municipal council of the said town.

Entry to be made in valuation roll.

**3.** In preparing the annual municipal valuation roll, the said valuers shall indicate the taxable properties therein inserted by them in the names of the persons mentioned in the said list of dissentients as proprietors, by inserting on the said roll, opposite to the entry of each such property, the word “dissentient” or a sufficient abbreviation thereof.

Appeal by persons aggrieved by entry.

**4.** Any person who shall deem himself aggrieved by the insertion of the said word “dissentient” or the abbreviation thereof, in respect of his property or by the omission thereof, shall be held to be duly notified by the ordinary notice of deposit and examination of said roll, and may make appeal to the municipal council, within the delay and in the manner indicated in articles 4505 and 4506 of the said Revised Statutes : and the said council shall decide all such complaints and deal therewith according to the provisions of article 4507 of the said Revised Statutes, and may amend the roll by inserting the said word “dissentient” or its abbreviation,

or striking out the same according to circumstances, and subject to previous observance of the requirements of the law respecting the giving of notice of dissent.

5. As soon as the said valuation roll shall have been homologated, the secretary-treasurer of the said municipal council shall be bound on demand to deliver to the secretary-treasurer of the commissioners a certificate establishing the aggregate or total amount of the valuation of the taxable properties mentioned in the valuation roll according to the values therein given, other than properties so indicated by the said word "dissentient" or its abbreviation, and shall also mention in such certificate the amount of the aggregate or total valuation of the taxable properties of corporations and companies.

Certificate to be delivered as soon as valuation roll of taxable property is homologated.

6. Should the said school commissioners, in virtue of the provisions of law in that behalf, require the municipal council of the said town, in any year, to collect the annual school tax which may be imposed or required to be levied, such imposing and collection shall be effected as herein-after provided, and the provisions of this act shall apply in any such case.

If so required, the municipal council to impose and levy school tax.

7. Sums of money to be levied by taxation by the said school commissioners shall be ordered to be levied by a resolution of said school commissioners, to be adopted at their first meeting held after reception of the certificate mentioned in section 5 of this act, which resolution shall fix the rate of school tax to be imposed, and a copy of which shall, forthwith, after the passing thereof, be transmitted by the secretary-treasurer of the commissioners to the secretary-treasurer of the said municipal council.

Resolution to levy amount required and fix school rate and copy to be sent to municipal secretary-treasurer.

It shall not be necessary for the said commissioners to make or revise any collection roll.

No roll to be made &c., by commissioners.

8. The secretary-treasurer of the said municipal council, even if not so specially ordered by the municipal council, shall enter in the annual municipal collection roll in a separate column, opposite to the entry of each taxable property therein, other than those indicated by said word "dissentient" as aforesaid, the amount of school tax chargeable in respect of such property, and which he shall calculate at the rate mentioned in the copy of resolution transmitted to him as aforesaid.

Entry in municipal collection roll of school tax.

9. The council of the town of Westmount shall cause the assessment at the rate so fixed by the commissioners to be levied by its secretary-treasurer according to article 4546 of the Revised Statutes, as if a school assessment roll had been accepted by it. Such assessment shall be known

Levy of rate by council.

Name of tax and how levied, &c.

as the "Commissioners' School Tax," may be levied and recovered at the same time as other taxes of the town, and, in so far as respects all proceedings in connection therewith, subsequent to the transmission of said resolution of commissioners, shall be deemed to be a municipal tax of said town, provided always that the persons or corporations who or which have been or may be exempted from municipal taxes shall nevertheless be liable and be assessed for the school tax.

Payment of school taxes collected to secretary-treasurer of school commissioners monthly.

**10.** The amount of the said school tax which has been collected shall be paid by the corporation of the town of Westmount to the secretary-treasurer of the said school commissioners monthly, the amount realized from rate-payers in each month being paid over within the first seven days of the following month. Each monthly instalment shall bear interest from the expiry of the seven days during which it shall have become payable to the school commissioners and may be recovered from the corporation of the town. The secretary-treasurer of the council of the town in making payment of each instalment shall certify to the school commissioners what amount of the sum paid has been collected from corporations and incorporated companies.

Interest on each monthly instalment.

Certificate as to amount collected from corporations, &c.

Levying of special tax in certain cases.

**11.** In the event of any special tax being required to be levied by the said commissioners or by the Superintendent of Public Instruction at a time which the commissioners shall determine to be too remote from the date at which the annual collection roll of the town shall come into force to admit of collection being delayed until such last mentioned date, such special tax may be imposed and levied by collection roll made by the said commissioners in the same manner as if the present act had not been enacted; but, except as aforesaid, the provisions of this act shall apply to the assessment and collection of any special tax which may be authorized or required to be levied by the said school commissioners or which may be ordered to be levied by the Superintendent of Public Instruction, but the proportion of such special tax chargeable upon each property shall be entered on the said collection roll in a column separate from that in which the ordinary school tax is entered, if both be imposed at the same time.

Act to apply to such special tax.

Discount may be allowed by council with consent of commissioners.

**12.** The council of the said town may, with the consent of the said school commissioners, grant a discount of not more than five per cent. on any annual or special school tax paid within a specified period or delay, which, however, shall not extend beyond three months from the date at which such tax shall have become exigible.

**13.** The secretary-treasurer of the municipal council shall not be bound to accept from any rate-payer payment of municipal taxes while any school tax payable by the same rate-payer in respect of the same property remains unpaid.

Municipal taxes need not be received unless school taxes are paid.

**14.** Article 2040, as amended by the act 57 Victoria, chapter 22, section 12, articles 2046, 2136, (as added to by the act 57 Victoria, chapter 22, section 18,) 2137 and 2141, of the said Revised Statutes, and any other laws, in so far as they are inconsistent with the provisions of this act, are hereby repealed as respects the said school commissioners of the municipality of the town of Westmount.

Certain articles of Revised Statutes not to apply to school commissioners.

**15.** This act shall not affect dissentients or the school corporation having jurisdiction over dissentients in the said town.

Dissentients not to be affected by this act.

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

Coming into force.

### CAP. LXXIII

An Act to amend the act to authorize the school commissioners of the municipality of the city of St. Henri, in the county of Hochelaga, to issue bonds.

[Assented to 10th March, 1899.]

**WHEREAS** the school commissioners of the municipality of the city of St. Henri, in the county of Hochelaga, have, by their petition, represented:

Preamble.

That the alteration of the value of the bonds, the issue whereof is authorized by the act 61 Victoria, chapter 62, would facilitate the loan authorized by the said act;

That doubts have arisen as to the right to impose the special tax, authorized by the act 61 Victoria, chapter 62, on the real estate of corporations and incorporated companies within the municipality of the city of St. Henri, in the county of Hochelaga, and upon the persons entitled to vote on the by-law authorizing the loan to be effected;

Whereas the said commissioners have, by petition, prayed that the value of such bonds be modified and that such doubts be removed;

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

**1.** Section 1 of the act 61 Victoria, chapter 62, is replaced by the following:

61 V., c. 62, s. 1, replaced.

**1.** Notwithstanding any provisions to the contrary, the said commissioners are authorized to issue bonds, for

Bonds authorized to be