

## CAP. XLIX.

An Act to provide for appeals from the decisions of Recorders and Recorders' Courts in matters of assessment.

[Assented to 8th January, 1894.]

HER MAJESTY, by and with the advice and consent of the Legislature of Quebec, enacts as follows :

Appeals in certain cases to Superior Court in review.

1. In all cases or proceedings, when the amount in dispute relates to one or more municipal or school taxes or assessments, exceeding in all the sum of five hundred dollars, there shall be an appeal from the final decision of any Recorder or Recorder's Court to the Superior Court sitting in review.

How instituted, &c.

2. The appeal is instituted by an inscription made before the Recorder's Court, within eight days from the rendering of the judgment or decision, and served upon the clerk of the said court within the said delay ; which service shall stay the execution of the judgment.

Proceedings thereafter.

3. Upon such inscription, the record, with a copy of the judgment and such inscription annexed, shall at once be sent to the Superior Court at Quebec or Montreal, as the case may require, under the provisions of article 496 of the Code of Civil Procedure, and the case is thereafter proceeded with as an ordinary case in review.

Evidence to be taken at length, &c.

4. The parties to any suit or proceeding may, for the purposes of the appeal, have the evidence taken down at length, or cause the same to be taken, either by stenography or otherwise, under the direction of the court, and such evidence shall form part of the record.

Completion of complaint or pleading.

5. If the proceeding before the Recorder or Recorder's Court has been commenced by a summary complaint for overcharge of assessment, the complainant, so soon as a declaration is made that the complaint is not acquiesced in, may produce a detailed complaint, and if the proceeding has been commenced by writ, the defendant may plead specially in writing.

Certain statutes not to apply.

6. The appeal provided for by this act may be taken notwithstanding the provisions of any special statute.

Secs. 4 and 5 to apply to appeals under 52 V., C., c. 37.

7. Sections 4 and 5 of this act shall apply to the appeals provided for by the Federal Act 52 Victoria, chapter 37.