

receive the difference between the intrinsic value of the portion of the property required and the said increased value."

Id., s. 25,
replaced.

Council may
impose cer-
tain taxes for
certain pur-
poses, upon :

Immove-
ables;

Tenants;

Dogs.

Id., s. 9,
amended.

Not to apply
to proprietors
of immove-
ables.

2. Section 25 of the said act is replaced by the following :

" 25. In order to levy the sums required by the council to meet the expenses of administration, provide for the improvements and fulfil the obligations of the town, the council may impose the following annual taxes :

1. Upon all immoveable property, town lot or part of lot, with all the buildings and constructions thereon, if any there are, a sum not to exceed one and one half cent in the dollar on their total value, as established by the valuation roll of the town ;

2. Upon every tenant paying rent in the town, an annual sum of, at least, one dollar and not to exceed two cents in the dollar upon the amount of the rent, when it is more than twenty dollars per year ;

3. Upon every dog kept by a person residing in the town, an annual sum not to exceed three dollars, to be collected from the owner or from the person in possession of the animal."

3. Section 9 of the said act is amended by adding the following clause :

" This section shall not apply to the proprietors of immoveables in the municipality."

C A P. L V I.

An Act to consolidate the various acts affecting the corporation of the town of Iberville.

[Assented to 24th June, 1892.]

Preamble.

WHEREAS it is expedient to consolidate the act of the late Province of Canada, 22 Victoria, chapter 64, and the acts of the Province of Quebec, 34 Victoria, chapter 40 ; 43-44 Victoria, chapter 63, and 49-50 Victoria, chapter 48, affecting the corporation of the town of Iberville ;

Whereas it is expedient to grant the said corporation more extended and better defined powers ;

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

PRELIMINARY TITLE.

DECLARATORY AND TRANSITORY PROVISIONS.

1. The act incorporating the town of Iberville, to wit: 22 V., c. 64; the act of the late Province of Canada, 22 Victoria, chapter 64, is repealed, in so far as it is incompatible with the provisions of this act, as well as all the acts amending the same, specially the acts of the Province of Quebec, 34 Victoria, chapter 40; 43-44 Victoria, chapter 63; and 49-50 Victoria, chapter 48.

2. The corporation hereby constituted succeeds to the rights, privileges, obligations, property, claims and acts of the corporation existing, in virtue of the acts repealed by article 1, and the present act shall not have the effect of dissolving the latter corporation, nor of repealing any provision of any of the above mentioned statutes not inconsistent with its provisions.

3. The present mayor and councillors of the town of Iberville shall remain in office until replaced under the provisions of this act.

4. The present officers and municipal employees of the said town shall remain in office until removed or replaced by the council.

5. All *procès-verbaux* and by-laws governing water-courses and streets, all rolls, accounts of taxes and dues, by-laws, orders, lists, plans, resolutions, ordinances, agreements, undertakings, and all municipal acts whatsoever, passed and agreed to by the mayor and councillors of the said town, or their predecessors, shall continue to have their full effect until they are cancelled, amended, repealed, resiliated or accomplished.

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

TITLE I.

ORGANIZATION OF THE CORPORATION.

SECTION I.

INCORPORATION OF THE TOWN.

7. The inhabitants of the town of Iberville, and their successors, are and shall continue to be constituted a body

Name. politic and corporate, under the name of "The town of Iberville."

Separate from county for municipal purposes. **8.** The town is and shall remain separated from the county of Iberville, for municipal purposes.

Town subject to provisions of R. S. Q., art. 4178 and following. **9.** The said town hereby incorporated is subject to the operation of the act governing town corporations, contained in chapter 1 of title XI (article 4178 and following) of the Revised Statutes of the Province of Quebec, except in so far as the present act derogates therefrom or contains provisions inconsistent therewith.

Proviso.

Powers, additional to those set forth in R. S. Q., art. 4192 conferred upon town : To make and sign, &c., notes, &c.

10. In addition to the powers conferred upon the corporation of the town of Iberville, by article 4192 of the said Revised Statutes, the corporation is, likewise, empowered to subscribe, draw, endorse, transfer, give, accept or receive notes, bills of exchange, cheques, bonds, debentures, warranties and other titles and securities, whether negotiable or not, in the execution of all the powers, rights and privileges conferred upon it by this charter and by law, and all the duties and obligations devolving upon it, in particular, for securing loans, for the payment and settlement of amounts due by or to it under any deed, convention or agreement for the payment of bonuses as ordered within the limits of its attributions.

SECTION II.

BOUNDARIES OF THE TOWN.

Territory of town. **11.** The town of Iberville comprises the same territory as heretofore, and is bounded as follows :

Boundaries. To the West, by an imaginary line through the middle of the Richelieu river ; to the North, over an extent of about seventeen arpents, by a lot of land belonging to William McGinnis, and over an extent of about seven arpents by a lot of land belonging to Vincent Thuot, thence on a straight line from North to South, by the West side of the road of the second concession of the Bleury Seigniori ; to the South, by a lot belonging to John Miller.

Division into wards by by-law. Councillors for each ward. The council may, by a by-law adopted by the majority of all it members, divide the town into as many voting wards as it may deem expedient, and assign to each of such wards the number of councillors to represent the same, in proportion to the population of the ward.

Boundaries of wards. Boundaries may be altered, &c. The boundaries of the wards shall be fixed by by-law. The council may also, in the same manner, alter the boundaries of the wards and increase or diminish their number.

SECTION III.

MUNICIPAL COUNCIL.

12. The municipal council of the said town shall consist of seven members, to wit: a mayor and six councillors, elected in the manner hereinafter determined. Composition of council.

The quorum of the council shall be four members. Quorum.

13. The council may, by resolution, appoint one of its members to perform the duties of assistant or pro-mayor and remove the same at will. Appointment of pro-mayor.

The pro-mayor shall perform the duties of the mayor, in the event of the absence or inability to act of the latter and while there is any vacancy in the office of mayor. His duties.

SECTION IV.

OFFICERS OF THE COUNCIL.

§ 1.—Auditors.

14. At the first sitting of the council after the annual elections, or as soon as possible thereafter, the council shall appoint two auditors, which it shall select from among the rate-payers, who shall be neither members nor officers of the said council, and who shall have no contract or bargain with it or obligation towards it. Appointment and qualification of auditors.

The auditors shall be appointed for a year. Term of office.

§ 2.—Assessors.

15. The council of the town of Iberville may, when it deems expedient, appoint three assessors to assess the taxable property in the town, in accordance with the articles of this act. Appointment of assessors.

The assessors shall remain two years in office. Term of office.

16. No one can be appointed assessor or act as such unless he holds, as proprietor, real estate in the said town of the value of at least five hundred dollars, over and above his just debts. Real estate qualification of assessors.

This article is substituted for article 4353 of the Revised Statutes of the Province of Quebec, which shall not apply to the town of Iberville. R. S. Q., art. 4353, replaced for town.

TITLE II.

MUNICIPAL ELECTIONS.

17. Every person who possesses at the time of the exercising of his rights and privileges the following conditions, Qualification of electors.

is a municipal elector ; and, as such, has the right to vote at the election of a mayor and councillors, and to exercise all the rights and privileges conferred on municipal electors by the provisions of the law :

1. Is of full age and a British subject ;

2. Possesses, for over six months, in the municipality, in his own name or in the name and for the benefit of his wife, as shewn on the valuation roll then in force, either as proprietor, a lot worth at least two hundred dollars, or as resident, tenant or farmer, or as occupant under any title whatsoever, a lot of an annual value of at least thirty dollars ;

3. Has paid on the nomination day, at the latest, all municipal and school taxes due by him ;

4. Is inscribed as proprietor, tenant or occupant on the valuation roll in force in the municipality, or is inscribed on the list of municipal electors if any there be.

R. S. Q., art. 4227, not to apply.

Article 4227 of the Revised Statutes of the Province of Quebec shall not apply to the town of Iberville.

Term of office and election of mayor.

18. The mayor shall be elected for one year by the majority of the municipal electors of the town.

Term of office and election of councillors. Order of renewal.

19. The councillors shall be elected for two years by the majority of the municipal electors of the town.

The present order of their renewal shall continue to be observed.

Time of holding first general election. Subsequent general elections.

20. The first general election, after the sanction of this act, shall take place in the first fifteen days of the month of February next.

All subsequent general elections shall be held each year in the month of February.

Law governing.

21. All general and partial elections shall be held in accordance with the provisions of the law respecting town corporations.

One day for polling. R. S. Q., art. 4264, derogated from.

Nevertheless, the voting shall last only one day, even in the case provided for by article 4264 of the said Revised Statutes, which article is specially derogated from.

Contestations of elections.

22. Suits for setting aside elections of mayor or councillors are brought, tried, decided and carried out in accordance with the provisions of the said general law respecting town corporations.

What court to have jurisdiction. R. S. Q., art. 4276, derogated from.

Nevertheless, the said law and especially article 4276 of the Revised Statutes are expressly derogated from, as regards the cognizance and decision of such suits which are within the jurisdiction of the Circuit Court of the county or district, and not of the Superior Court.

TITLE III.

BY-LAWS.

SECTION I.

ANNULLING OF BY-LAWS.

23. The annulling of municipal by-laws is demanded and obtained, if necessary, according to the procedure prescribed by articles 4389 to 4397 inclusively of the said Revised Statutes.

Procedure governing suits to annul by-laws.

Nevertheless, the provisions of these articles are specially derogated from, in so far as the cognizance and decision of such suits to set aside shall rest exclusively with the Circuit Court of the county or district.

What court to have jurisdiction.

Articles 4376 and 4513 of the Revised Statutes are affected accordingly.

R. S. Q., art. 4376 and 4513, derogated from.

SECTION II.

POWER TO PASS BY-LAWS.

24. In addition to the power to pass by-laws conferred upon the town of Iberville, by the general act governing town corporations, especially by articles 4398 and following of the said Revised Statutes, the council of the said town may pass by-laws for the objects hereinafter enumerated.

Power to pass by-laws additional to others given by R. S. Q., art. 4398 et seq.

§ 1.—*Loans.*

25. The council of the town of Iberville may borrow, in the manner determined by law, for any period not exceeding sixty-five years, for consolidating its debt, effecting urgent improvements, such as the construction of drains, lighting, repairing the streets, the construction, repairing and improvement of water-works, markets, police- and fire-stations, and for all other objects of public utility, a sum not exceeding fifty thousand dollars, in the manner prescribed by articles 4531 and 4537 of the said Revised Statutes.

Power to borrow certain sum of money for certain purposes.

§ 2.—*Bonuses.*

26. The council of the town of Iberville may, by by-law, exercise the powers mentioned in article 4404 of the said Revised Statutes, in favour of any person, firm or company, whether incorporated or not.

Powers under R. S. Q., art. 4404, to be exercised by by-law.

27. In so far as the town of Iberville is concerned, article 4406 of the said Revised Statutes is replaced by the following:

R. S. Q., art. 4406, replace for town.

Approval by municipal electors who are proprietors required.

“ **4406.** Every by-law passed in virtue of the two preceding articles must, before it can be effective, be approved by the municipal electors, who are proprietors, in the manner prescribed by article 4531 and following up to article 4537, inclusively.”

§ 3.—*Public Markets.*

Council may, by by-law :
Prevent persons selling goods, &c., brought into town elsewhere than on markets ;
Levy tolls, &c., upon persons selling in streets, &c. ;
Regulate weight, &c., of timber, &c. ;

28. The council of the said town may, by by-law :

1. Prevent any person who brings produce, wood, materials, or any other article, into the town from selling or exposing them for sale elsewhere than on the markets, and compel all such persons to pay the tolls, dues and licenses imposed for selling them elsewhere ;

Levy tolls, &c., upon persons selling in streets, &c. ;
Regulate weight, &c., of timber, &c. ;

2. Levy tolls, dues or charges and licenses upon all persons selling in the streets or roads, or on the corporation markets, or grounds, or on the wharves or beach ;

3. Regulate the weight and measure of all timber for building purposes, sawn-lumber, cord-wood, coal, salt, grain, lime and hay brought into and sold in the town by outsiders or residents ;

Market clerks to have power to enter premises, &c., to collect dues, &c.

4. The market clerks in the town have full power and authority to enter into yards and lanes, in order to recover and collect market dues or taxes payable on cattle, grain, produce, provisions or other articles brought into the town to be sold or delivered.

§ 4.—*Sale of intoxicating liquors.*

Sum may be exacted for certificate to obtain license to sell intoxicating liquors. R. S. Q., art. 4414, not to apply to town.

29. The council may, by by-law, exact the payment of a sum not exceeding the amount fixed by the general laws for the granting of each certificate for obtaining a license to sell spirituous, vinous, alcoholic and intoxicating liquors.

Article 4414 of the said Revised Statutes shall not apply to the town of Iberville.

§ 5.—*Public safety.*

Council may, by by-law :
Compel persons to take license to keep wood-yard and determine conditions thereof ;
May refuse to grant it, &c. ;

30. The council may, by by-law :

1. Compel every person, who wishes to keep a wood-yard in the town, to previously obtain a permit or license from the council ; determine under what conditions such permit shall be granted, in order to prevent fires or for other reasons.

May refuse to grant it, &c. ;

The council may refuse such permit or grant it only for certain parts of the town.

Determine how wood-yard to be kept, &c. ;

It may also determine the manner in which such wood-yards may be kept and fenced in, and to what height the owners of such wood-yards and other persons in the town may pile up wood ; regulate the height of the chimneys and order that gratings be put thereon for arresting sparks ;

Regulate chimneys, &c. ;

2. Regulate or prohibit the erection, use or working, in the town, of establishments or factories of a dangerous and injurious nature, liable to endanger public health, especially soap and candle factories, and other factories of a similar nature, lime-kilns, bone boiling establishments, oil, or oil-cake mills, rubber or oil-cloth factories, dye-works, slaughter-houses, tanneries, breweries, distilleries, gas works, blue stone, glue and varnish factories, refineries or warehouses for petroleum or coal oil, roofing, fire-works, match, chemical product factories, establishments for rectifying spirits, and all other workshops and factories of any kind whatsoever, the working or operating whereof may endanger public health and safety, either from danger of fire or from the smoke and other emanations from such establishments ;

Regulate, &c., erection of factories, &c., dangerous to health ;

3. Impose a fine of fifty dollars for the infringement of any by-law passed in virtue of this article, and, in default of payment of such fine and costs, an imprisonment not exceeding one month, and another fine of twenty-five dollars for each day that the delinquent continues to infringe the by-law ; but no suit can be taken against a person who, at the time of the passing of such by-law, has a prohibited workshop or factory in operation, unless the town council has had a six months' notice, signed by the secretary-treasurer, served on him to stop working such prohibited establishment, and unless such person has continued working after the delay of six months.

Impose fine for infraction of article and imprisonment in default of payment ;

Notice required if factory already in existence ;

Such notice shall be valid, both as regards the person infringing the by-law and against any person who may purchase the business or establishment complained of, or the property on which operations are carried on.

Validity of notice against certain persons.

§ 6.—*Lighting.*

31. The council is vested with all the necessary powers for the establishment and administration of systems of lighting by gas, electricity or otherwise, for public requirements and for those of private individuals or companies, who require light for their houses or establishments.

Power to establish system of lighting.

32. Articles 4485 to 4496 inclusively of the said Revised Statutes apply *mutatis mutandis* to the system of lighting.

R. S. Q., art. 4485 to 4496, to apply to lighting.

2. Article 4497 of the said Revised Statutes shall also apply to the town of Iberville, with regard to the said system of lighting, provided the by-law effecting the transfer of the rights and powers of the council be previously approved by the municipal electors who are proprietors, in the manner prescribed by articles 4531 and following to article 4537, inclusively, of the said Revised Statutes.

R. S. Q., art. 4497, also to apply. Proviso.

33. The council may compel proprietors of real estate in the town to allow the necessary work for such objects to

Proprietors may be compelled to

allow necessary works, &c.
 Proviso.

be done on their respective properties, and to allow pipes, lamps, apparatus or posts to be placed on their houses; provided that the expense for materials and labour be defrayed by the town, that the solidity of the buildings be in nowise affected thereby, that all damage that may be caused be paid by the council, and that every proprietor be indemnified, if need be, by the town or by the individuals or company doing such work.

R. S. Q., art. 4471, not to apply.

34. Article 4471 of the said Revised Statutes does not apply to the town of Iberville.

§ 7.—*Water supply.*

R. S. Q., art. 4485 to 4496, to apply.

35. Articles 4485 and following, to article 4496 of the said Revised Statutes, (both articles inclusively) shall apply to the town of Iberville.

R. S. Q., art. 4497, also to apply.
 Proviso.

36. Article 4497 of the said Revised Statutes shall also apply, provided the by-law effecting the transfer of the rights and powers of the council be previously approved by the municipal electors, who are proprietors, in the manner prescribed by articles 4531 and following to article 4537, inclusively.

§ 8.—*Police and good order.*

Power of constables to arrest, &c., certain persons on view.

37. Every constable has the power to arrest, on view and without a warrant, every person disturbing the public peace, or lying, wandering or loitering by night or by day, in any road, field, yard or other place, lodging or sleeping in any barn, shed or other unoccupied building, or under a tent, cart or other vehicle, or not giving a satisfactory account of himself; also, every person drunk, shouting, swearing or causing a disturbance in the public streets or highways, on the wharves, bridges or any part of the Richelieu River, or on any craft on the Richelieu River, within the town limits.

Member of council may order arrest of certain persons.

38. Any member of the council may order the immediate arrest of persons behaving in a disorderly manner, disturbing the public peace, loitering in the streets, making use of obscene or insulting language, drunk, impeding traffic or infringing municipal by-laws, and order them to be detained until brought before the mayor or other justice of the peace, to be dealt with according to law.

Lock-up.

39. The council may erect a building or acquire suitable premises to be used for the temporary detention of delinquents arrested by police constables and watchmen; regu-

late the supervision to be exercised over the persons so detained until their appearance to answer for the offences or infringement for which they were arrested and detained.

2. All persons, summarily arrested under this act, shall be at once taken to the common gaol of the district of Iberville, or to the place of detention established in the town, to be there in safe-keeping until they can be brought before the mayor or one or two justices of the peace ; but the persons so arrested may give sufficient recognizance or surety for their appearance, to be taken or received by the mayor, the pro-mayor, or a justice of the peace, and shall appear on the day fixed before the mayor or the justices of the peace.

Place of confinement of persons arrested.

Release on bail.

§ 9.—*Drains, ditches and water-courses.*

40. The council may, by by-law and at the expense of the corporation :

Power of council, by by-law and at its own expense, to :
Open ditches, &c. ;

1. Cause to be opened, dug, enlarged, covered and maintained or altered the course of any ditch required for drainage, any line or division ditch or any water-course within the town or outside of its limits as the council may deem expedient, and determine the time and manner of making such works ;

2. Make or repair drains in any street, public place or section determined by the council, regulate the manner of making such drains ; determine the time at which private drains shall be made, the materials of which they shall be built, the manner in which they shall be made, and in which they shall be joined or connected with the municipal drain.

Make and repair drains.

41. Such water-courses, ditches and drains shall be made, maintained and repaired at the expense of the corporation, but it may compel all the adjacent municipalities or the proprietors of lots outside the limits of the town of Iberville, who make use of such works, to pay their share of the cost of construction, repair or maintenance of the said works, in proportion to the area of land to be drained and to the benefit derived therefrom, or to exact from such proprietor or municipality the payment of an annual rent for the use of such works.

At whose expense works to be made.
Proviso.

Article 4452 of the Revised Statutes shall not apply to the town of Iberville.

R. S. Q., art. 4452, not to apply.

§ 10.—*Public streets.*

42. The municipal council of the town of Iberville may, by by-law :

Council may, by by-law :

1. Regulate and determine the manner in which the streets shall be kept during the winter season by the council or by the persons thereunto obliged ;

Regulate keeping streets in winter ;

- Repair, &c., streets, &c; 2. Repair, level, sweep, water and keep clean and in good order all streets or public places ;
- Regulate, &c., awnings ; 3. Regulate the manner in which awnings shall be placed, and compel the owners to remove them ;
- Authorize removal of flags, &c ; 4. Authorize the council to remove all flags, signs or other objects used as such, encroaching upon the public streets, suspended or placed in such a manner that accidents to passers-by may be feared ;
- Prevent posting, &c., of indecent placards, &c. ; 5. Prevent the posting up or exhibition, making or writing of indecent or insulting posters, paintings, drawings, words or inscriptions on houses, walls, fences or other public or private properties, or in public streets or places in the town, or in shops or shop-windows, or in any place visible from such public place or street ;
- Prohibit, &c., removal of houses through streets ; 6. Prohibit the transport, or removal of houses or buildings through the streets of the town without special permission from the council, and in consideration of such compensation as the town may exact, and such stipulations with reference to damages as may be agreed upon ;
- Prevent re-building of houses encroaching on public streets, &c. ; Proviso : 7. Prevent any proprietor from rebuilding a demolished house on the site it occupied beyond the line of a public place or street, provided that within a year the council adopts proceedings in expropriation for acquiring the portion of the lot encroaching on the street ;
- Purchase of portion of lot by council ; The council may purchase the portion of the lot which encroaches on the street or compel the proprietor to give it up, on payment of sufficient compensation ;
- Lay out winter roads on River Richelieu ; 8. Lay out, open and maintain roads on the ice of the Richelieu River, opposite the town, to the Western bank, and regulate the traffic throughout their whole length on the roads opposite the town and which start from or terminate within its limits ;
- Regulate, &c., height of streets, &c. Indemnity for damages ; 9. Regulate and alter the height or level of the streets by a simple resolution, subject to an indemnity to be paid, on the decision of arbitrators, to those who may suffer real damage thereby ;
- Regulate planting, &c., of trees in streets ; 10. Regulate the planting, cultivation and preservation of ornamental trees in the streets, squares and parks of the town ;
- Punish those who destroy, &c., them ; Regulate placing of telephone or telegraph wires, &c. 11. Punish those who pull up or destroy such trees ;
11. Regulate the placing of telephone or telegraph wires in the town, the quality of the poles, and order that the latter be painted ; order, if need be, that the wires be laid underground in certain places, so as to prevent the obstruction of the streets.

§ 11.—*Miscellaneous.*

- Council may, by by-law :
Regulate fences ; 43. The council may, likewise, by by-law :
1. Regulate the manner of putting up fences between neighbours ;

2. Regulate the sale, quality and weight of bread sold or offered for sale in the said town ; provide for the inspecting and weighing of all bread offered for sale, and for the seizure and confiscation of all bread so offered for sale in contravention of the said regulations, and to this end it may authorize officers or persons to enter into bakers' shops or other places, and to stop vehicles carrying bread, for the purpose of inspecting and weighing such bread, and to do any other act or thing that may be necessary for the enforcement of the by-laws ;

Regulate sale, &c., of bread, &c., provide for its inspection, confiscation, &c. ;

Appoint a competent person to inspect the meat and milk sold or offered for sale in the town, and confer upon him the power of confiscating all meat and milk of bad quality, unwholesome or injurious to health ; impose a fine, and imprisonment in default of payment of the fine, upon any person selling or offering for sale any meat or milk of bad quality, unwholesome or injurious to health, or bread contrary to the by-laws ;

Appoint meat and milk inspector ;

Penalty for selling impure milk and meat ;

3. Order the imposition of a fine of at least five dollars and an imprisonment not exceeding fifteen days in default of the payment of the fine and costs of suit upon every person who, during the winter season, rides or drives a horse or other beast of burden, whether harnessed to a vehicle or not, through the streets without having bells attached to the animal or vehicle, for the purpose of preventing accidents ;

Order fine upon those riding or driving in winter without bells on horses or vehicles ;

4. Prevent horses or other animals from being cruelly or barbarously treated ;

Prevent cruelty to animals ;

5. Establish, regulate and administer public abattoirs within or without the limits of the town, that is, to a distance of one mile from such limits, and prohibit private slaughtering in the town ;

Establish, &c., public abattoirs ;

6. Cause the houses and lots in the town to be numbered ; compel every owner, lessee or occupant to allow numbers to be placed upon their houses and lots, as well as the names of the streets or public places ;

Cause houses, &c., to be numbered ;

7. Prohibit or regulate the cutting of ice opposite the town on the Richelieu River ; permit it on certain conditions and under certain restrictions, and determine at what place such ice may be taken ;

Prohibit cutting of ice on Richelieu River ;

8. Regulate, restrict and prohibit all kinds of gambling in the town, and prevent the keeping of gambling houses or houses of ill-fame of any kind in the town ;

Regulate and restrict gambling, &c. ;

9. Regulate and prevent the going at large of dogs in the town ; authorize the impounding or destruction of all dogs wandering at large, and the destruction of dogs whose resident owners have not paid the tax, or which are kept in violation of any by-law of the council ;

Regulate, &c., dogs, provide for impounding and destruction of dogs, &c. ;

10. Cause to be removed from within the town limits by the proprietor or occupant of the lot on which they

Cause removal of dead bodies, offal, &c. ;

may be found all dead bodies and any object or thing which is about to or may become unhealthy ; and, in default of their so doing, to authorize the removal or destruction thereof by some officer of the town, and recover the cost from the persons refusing or neglecting to remove or destroy the same ;

Prevent
furious
driving, &c. ;
Prevent
discharge of
fire-arms.

11. Prevent furious driving and racing horses in the streets, and impose penalties therefor ;

12. Prevent the discharge of fire-arms within the limits of the town.

TITLE IV.

VALUATION ROLLS.

R. S. Q., art.
4498, 4510,
4513 and 4514,
not to apply.

44. Articles 4498, 4510, 4513 and 4514 of the said Revised Statutes, shall not apply to the town of Iberville.

When valua-
tion rolls to
be prepared.

45. The assessor shall, within the delays and in the manner fixed by the council, prepare the valuation rolls for the town.

Rolls what to
contain.

46. The rolls shall include all the taxable property of the town, shall contain the valuation of those properties which are taxed according to their value, and shall mention the names of all persons subject to the payment of all taxes.

Rolls further
to contain
certain
information.

47. The rolls must further contain, in as many separate columns and arranged in the following order, the information hereinafter enumerated :

Number ;

1. The successive numbers on the roll ;

Names of
proprietors ;

2. The names and Christian names of the proprietors of taxable property if they be known ;

Age and
condition, &c. ;

3. The age and condition of such proprietors, and whether they reside in the town ;

Names of
occupants ;

4. Who occupies the said properties and under what title ;

Condition,
&c. ;

5. The condition and age of the tenants or occupants ;

Cadastral
number ;

6. The designation, as far as practicable, by the cadastral number, of the taxable real estate ;

Value, &c. ;

7. The real value of such real estate, with separate mention of the value of any part of a lot occupied by any person who is not the proprietor thereof ;

Annual
value ;
Whether
tenants reside
in town, &c. ;

8. The annual value or rent thereof ;

9. Whether the tenants or occupants reside in the town, whether they are householders therein, in the case of the valuation of a house, or whether they have their office or place of business there and whether they occupy them themselves ;

10. The nature and quantity of taxable moveable property ; Nature of taxable moveables ;
11. The average value of stocks in trade and other articles taxable under article 64 ; Average value of stocks ;
12. The names, Christian names, condition, residence or place of business of every person subject to the professional tax ; Names of persons carrying on business.
13. The total value of the taxable moveable property and stocks in trade of each person. Value of taxable moveables, &c. ;
48. The exemption mentioned in articles 4500 of the said Revised Statutes does not extend to lots nor to buildings erected on lots rented or occupied by Government tenants ; the lessees and tenants or occupants are in such cases liable for the tax imposed on lessees and occupants. Exemption under R. S. Q., art. 4500, not to extend to certain buildings ;
- Neither does such exemption apply to the water tax nor to the taxes and assessments imposed for cost of drains or for the expense of keeping the sidewalks in order during the winter season. Nor to water taxes or those for drains and sidewalks.
49. The valutors shall estimate the immoveable property according to their real and actual value ; and when the rent agreed upon for such property does not represent the annual value, the valutors enter on the valuation roll the real annual value, which alone serves as a basis for the imposition of the tax on tenants and occupants. Duty of valutors in estimating value of immoveables.
50. When the proprietor of real any estate is unknown, the valutors insert the word : " unknown " in the column of proprietors. Entry, if owner unknown.
51. The actual value of taxable real estate in the town shall comprise the value of the buildings, workshops and machinery, and their accessories thereon erected, and that of all the improvements which have been made to it. In what actual value to consist.
52. In the valuation of a lot of land belonging to a railway company and occupied by it, the valuation is based upon the average value of land in the locality without counting the grading or rails and bridges used by the road. Valuation of property belonging to railways.
- Such lot is sufficiently designated by entering it on the roll as " railway of the (*inserting the name of the company*) company." Designation of such property.
53. When the valutors assess property possessed *par indivis* by more than one person, or the partition whereof has not been registered in the registry office, it shall be lawful for them to designate such property as belonging to the " *Estate of* , " taking care to mention the name of the *auteur* of the interested parties, or the Designation of property held *par indivis*.
Who liable for taxes.

name of one of the co-proprietors thereof ; and the co-heirs, in the case of a succession, or co-proprietor, so named, as the case may be, shall be held to pay the tax, saving their or his recourse against every other person liable therefor.

Persons liable to taxation to answer correctly to valuator.

54. Every person, who is subject to taxation on account of his employment, profession or business, and every proprietor, tenant or occupant of assessable property or object, shall be obliged to answer, correctly, all questions put to him by the valuers upon this subject and to give all possible and necessary information ;

Penalty for refusal, &c.

If such persons should refuse to answer the questions put to them, or if the answers they have given be false or incorrect, they shall be liable to a fine of not more than twenty dollars and not less than eight dollars, or to imprisonment for not more than one calendar month.

Reduction of valuation in certain cases.

55. If, after the valuation rolls shall have been declared closed, any immoveable property in the town shall be considerably diminished in value, either by fire, the pulling down of buildings, accidents, or any other cause, the council may, on petition from the owner, reduce the valuation of such property to its actual value.

Supplementary rolls in certain cases.

56. The council may, at any time, after the closing of the rolls, cause all persons, all taxable property omitted from the rolls, as well as all taxable property added afterwards, to be assessed entirely or proportionately so as to be entered on supplementary rolls which shall be opened by the secretary-treasurer.

If property valued has increased in value.

57. If any omission has been made in the rolls, or if any new building tending to increase the value of real property in the town, shall have been erected subsequent to the completion of the rolls, or if lots have been detached from farms or lands under cultivation and sold as town lots after the closing of such rolls, the council may order the assessors to value any property so omitted or increased in value, as aforesaid, for the purposes of adding it to the supplementary rolls.

Supplementary rolls and homologation.

58. The supplementary rolls are received and homologated by the council, at one of its sessions, after the parties interested have been notified, by a special notice of eight days, of the day and hour of the meeting and its object.

Objections to supplementary rolls.

59. On the day fixed, the council shall hear the parties interested and shall maintain or amend such supplementary rolls, as it may deem expedient, and shall declare them homologated and in force for the remainder of the fiscal year.

60. When the valuation rolls are set aside, in virtue of article 4376 of the said Revised Statutes, the last valuation rolls come again into force until new rolls come into force.

Proviso if valuation roll is set aside under R. S. Q., art. 4376.

TITLE V.

TAXES AND LICENSES.

SECTION I.

IMPOSITION OF TAXES.

61. In order to realize the moneys required for the administration of the town and the management of its affairs, and to enable it to meet its obligations and effect the drainage and lighting and other necessary improvements, the council may impose and levy annually, by by-law, on the moveable and immoveable property in the town, and upon persons and their various kinds of business or professions, the taxes hereinafter mentioned, namely :

Power of council for certain purposes, by by-law, to levy, upon persons and property, the following taxes upon :

§ 1.—*Tax on real estate.*

62. Upon all immoveable property, town lots or parts of lots, together with all buildings thereon erected, if any, a sum not exceeding one cent in the dollar on the total real value, as shown on the valuation roll ;

Immoveables.

§ 2.—*Tax on tenants and occupants.*

63. Upon all tenants paying rent in the town, a sum not exceeding six cents in the dollar on the amount of rent entered in the valuation roll or of the annual value of the property leased or occupied ;

Tenants ;

Upon each occupant of property, a sum not exceeding six cents in the dollar on the amount of the rent or of the annual value of the property occupied ;

Occupants ;

§ 3.—*Tax on stocks in trade.*

64. Upon all stocks in trade or goods kept by merchants or traders, and exposed for sale on shelves or otherwise in shops or stores, or kept in vaults, sheds, yards or other places, an amount not exceeding a half cent in the dollar of the average estimated annual value of such stocks in trade or goods, as established by the declaration under oath of the owner of such stocks in trade or goods ;

Stocks in trade ;

§ 4.—*Professional tax.*

65. Upon every person habitually practising in the town the profession of advocate, physician, notary, dentist,

Professional men ;

surveyor, civil engineer or any other liberal profession, or acting as clerk of the Circuit Court of the county, or as registrar, a sum not exceeding five dollars;

Only one tax to be levied;

In the event of a person holding several of the offices taxable under this article, only one tax shall be enacted;

Who are bound to pay;

The persons who are subject to the professional tax are bound to pay the same, even when they do not reside in the town;

§ 5.—*Tax on moveables.*

Certain moveable property;

66. Upon the following moveables; sums not exceeding those hereinafter specified:

1. Upon each stallion kept for breeding purposes, ten dollars;

2. Upon each horse kept for hire, one dollar;

3. Upon each horse, over three years old and kept for the ordinary use of a house, one dollar;

4. Upon each bull, two dollars;

5. Upon each ram, one dollar;

6. Upon each head of horned cattle, at least two years old, one dollar;

7. Upon each covered four-wheeled vehicle, two dollars;

8. Upon each covered four-wheeled vehicle, having two or more seats, three dollars;

9. Upon each open four-wheeled vehicle, having two or more seats, two dollars;

10. Upon every cabriolet or light waggon, having one seat, two dollars;

11. Upon every double sleigh for two horses, four dollars;

12. Upon every single sleigh, for one horse, two dollars;

13. Upon every dog, two dollars; and upon every bitch, five dollars;

Who are to be deemed owners.

67. The person in possession of the animals and articles above enumerated is deemed to be the owner thereof and is taxed in consequence, saving his recourse, if any, against the real owner.

Horse dealers, &c., not subject to tax.

Horse dealers and manufacturers of and traders in vehicles are not subject to the tax imposed on such animals and articles, as regards the horses and vehicles which they buy, make or keep for sale in the ordinary course of their trade.

Certain animals and vehicles not liable to tax.

68. Every winter or summer vehicle, intended for and used in the carriage of goods, and called "an express," and all horses, cattle, implements and moveable effects employed in agricultural purposes or intended for use in farming, are exempt from all taxes whatsoever.

§ 6.—*Business tax.*

Council may impose, by law, &c;

69. The council may also, in its discretion, impose and levy annually a special tax, called "business tax," upon

all or any persons or companies exercising, practising or carrying on in the town any of the kinds of business, occupations, arts, professions, industries, manufactures or means of profit or of livelihood hereinafter mentioned, namely :

1. Upon every pedlar or itinerant trader residing in the town, a sum not exceeding twenty dollars ; Business tax upon : Pedlars, &c. ;

2. Upon every broker, commission merchant, pawn-broker, auctioneer and exchange broker, a sum not exceeding thirty dollars ; Brokers, &c. ;

3. Upon every brewer or distiller, a sum not exceeding fifty dollars ; Brewers, &c. ;

4. Upon every person keeping billiard, mississippi, pigeon-hole tables, bowling alleys and other similar games, a sum not exceeding twenty dollars ; Persons keeping billiard tables, &c. ;

5. Upon every fire and life insurance company doing business and taking risks in the town or on their agents, a sum not exceeding fifty dollars ; Fire and life insurance companies, &c. ;

6. Upon every bank and banker and their agents or managers doing business in the town, fifty dollars ; upon every building society doing business in the town, a sum not exceeding fifty dollars ; Bankers and banks, &c. ; Building societies ;

7. Upon every electric telegraph, telephone, electric light or gas company or their agents, a sum not exceeding one hundred dollars ; Telegraph, &c., companies ;

8. Upon every butcher, grocer, fancy goods, iron or general merchant, druggist, baker, huckster, hawker, owner or keeper of a coal or wood-yard, slaughter-house or tannery ; upon every dealer in horses ; upon every manufacturer of bricks, soap, tallow candles, glue, ginger-beer or other beer ; upon every owner of mills driven by steam or water-power, foundries, manufactories whatsoever, or their agents or managers, or all persons working the same, a sum not exceeding twenty dollars ; Butchers, grocers, &c. ;

9. Upon every person carrying on the business of a money lender, a sum not exceeding ten dollars ; Money lenders ;

10. Upon every person, except widows and orphans, receiving a revenue, whether in money or goods, a sum not exceeding five dollars ; Income tax.

Persons or companies liable to the business tax are obliged to pay the same on account of their business or industry within the town, even if they do not reside therein. Non-residents, engaged in business in town liable to tax.

70. The council may direct the assessors to prepare a roll of moveable property and of the persons mentioned in the two preceding articles ; it has also the right to name one or more persons, not being the valutors, to prepare it. Roll for moveable property ; Who may prepare it.

71. The special taxes enumerated in article 69 may be imposed and levied under the form of license, if the coun- Taxes under article 69 may

be levied by means of a license.

cil so decides ; and, in such case, it is not necessary that the persons liable to such taxes be mentioned in the valuation or collection rolls.

When business tax payable.

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

Proviso.

Remission when may be allowed.

The council cannot, however, remit, except when the tax would become due only during the last three months of the fiscal year.

Business tax exigible for each trade, &c.

73. The business tax is exigible for carrying on each such trade, business or occupation, even when it is so carried on by the same person, firm or company.

License for non-residents who peddle goods in town, &c.

74. The council may levy, by license, for a year or for a determined period, or otherwise, an annual sum not exceeding twenty-five dollars upon all persons who do not reside within the limits of the town, and who sell, retail, expose for sale or peddle any species of goods and effects, or cause such goods or effects of any nature whatsoever to be sold, retailed, peddled or exposed for sale, in the town.

Special license for sale of bankrupt stocks, &c.

75. The council may, moreover, by by-law or by simple resolution, levy and collect, by special license, a sum not exceeding seventy-five dollars, of and 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.

Taxes under art. 62 to 69 not affected.

The whole without prejudice to the right to impose the taxes mentioned in articles 62 to 69 inclusively.

Signature to and rights conferred by license.

76. Every license shall be signed by the secretary-treasurer and shall give the holder the right to practise or carry on his art, trade, profession, business or industry.

Penalty for carrying on business without license, &c.

77. Every person who carries on business, or exercises any industry, art or trade in the town of Iberville, as above set forth, without having first obtained from the council, a license or permit to that effect, is liable for each offence to a fine of from twenty to forty dollars, and, in default of payment of the fine and costs, to imprisonment of from one to two months.

SECTION II.

COLLECTION OF TAXES.

§ 1.—*Mode of collection.*

78. The taxes are collected in the manner prescribed in articles 4538 to 4556, inclusively, of the said Revised Statutes. Taxes collected under R. S. Q., art. 4538 to 4556.

79. The taxes imposed, by means of a permit or license, are payable upon the demand of the secretary-treasurer or of a municipal officer, provided that such demand be accompanied by a detailed statement of the taxes claimed; in default of immediate payment, they may be recovered by a writ of execution issued and executed in the same manner as for ordinary taxes, as provided in articles 4551 and 4552 of the said Revised Statutes. When taxes payable by licenses are to be paid. Distress warrant under R. S. Q., art. 4551 and 4552.

§ 2.—*Special provisions relating to the sale of immoveable liable for taxes.*

80. The sale of immoveables liable for taxes is conducted in conformity with the provisions of articles 998 to 1025 inclusively of the Municipal Code, which articles *mutatis mutandis* shall apply to the town of Iberville. Sales for arrears of taxes to be under Municipal Code.

81. Articles 4557 and 4558 of the said Revised Statutes shall not apply to the town of Iberville. R. S. Q., art. 4557 and 4558 not to apply.

TITLE V.

FINANCES AND MUNICIPAL BUDGET.

82. The fiscal year in the town for all annual taxes, licenses or assessments, shall commence on the fifteenth day of February and shall end on the fourteenth day of February following, whatever may be the date or period of the year at which such taxes, licenses or assessments have become due. Fiscal year.

83. As soon as possible after the committees are reappointed, each committee shall prepare a statement of the expenses to be provided for, and the finance committee shall submit moreover a statement of the probable revenue for the year. Statement of expenditure to be prepared by committees. By finance committee, of revenue.

84. The secretary-treasurer shall keep a register of the proceedings of the finance committee, under the signature of the chairman of the committee and of the secretary-treasurer or of one of them. Register of proceedings of finance committee.

By-laws. &c.,
for expend-
iture to be
submitted for
approval of
finance com-
mittee.

85. Every by-law, resolution, motion or notice of motion respecting any expenditure shall, in every case, before being finally adopted by the council, be submitted to the finance committee, who shall make a report at the next ensuing regular, special or adjourned session of the council.

If committee
does not
report.

86. If the finance committee refuse or neglect to make a report, as aforesaid, the council may proceed without it.

Coming into
force.
Pending
cases, &c.

87. This act shall come into force on the day of its sanction, and shall not affect pending cases or acquired rights.

CAP. LVII.

An Act to incorporate the town of Cookshire.

[Assented to 24th June, 1892.]

Preamble.

WHEREAS the provisions of the Municipal Code do not meet the requirements of the inhabitants of the village of Cookshire, and it has become necessary to make more ample provisions for the management and control of their municipal affairs; and whereas the said inhabitants are desirous of obtaining a special act of incorporation, and application has been duly made to that effect;

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

Inhabitants of
town incor-
porated.

1. From and after the passing of this act, the inhabitants of the town of Cookshire, as hereinafter described and bounded, and their successors shall be and they are hereby declared to be a body corporate and politic, by the name of the "Corporation of the town of Cookshire," separate from the county of Compton, for all municipal purposes.

Name.
Separated
from county
for municipal
purposes.
General
powers.

As such corporation, they and their successors shall have perpetual succession, and shall be capable of appearing in law, of suing and of being sued, of pleading and of being impleaded in all courts, actions, causes and complaints whatsoever; they shall have a common seal, which they may change or modify at their pleasure, and shall be capable of receiving by gratuitous title, of acquiring, holding and alienating, by any title, or in any manner whatsoever, any property, moveable or immovable, for the use or benefit of the said town; of becoming parties to any contracts or agreements in the management of the affairs of the town; of giving, endorsing, transferring and accepting any notes, bills, bonds, securities, judgments or other instruments, for the payment of any sums of money in discharge, recognition