

various public improvements necessary in the said town, the council of the said town shall have the right to levy annually, on the persons and taxable moveable and immoveable property in the said town, the tax required therefor which shall be imposed on the said moveable and immoveable property in the said town :

1. By means of direct taxation, on all rateable property, or only on the taxable real estate in the said town, all sums of money required to meet the expenses of administration, or for any special object whatsoever, within the limits of the attributes of the council of the said town, not exceeding one per cent per annum on the amount of valuation ;

town for  
improvements.

Direct  
taxation for  
expenses of  
administration.

2. By means of direct taxation, upon all rateable property, or only upon rateable real estate, belonging to the persons who, in the opinion of the council of the said town, are interested in a public work, under the direction of the council of the said town, and who benefit thereby, all sums of money requisite to pay for the construction and maintenance of such work ;

Direct  
taxation for  
public  
works.

3. Upon every tenant paying a rent, a sum not exceeding three cents in the dollar, upon the amount of his rent ;

Taxes upon  
tenants.

4. Upon all male inhabitants of twenty one years of age and over, residing in the said town and not otherwise taxed, a sum not exceeding one dollar yearly.

Personal tax.

5. On each person keeping or owning a dog or dogs, a sum not exceeding one dollar annually for each dog ;

Tax on dogs ;

6. On each person keeping or owning a bitch or bitches, a sum not exceeding two dollars annually for each bitch.

On bitches.

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

Act in force.

## C A P . L I X .

An act to amend the acts 23 Vict., chap. 75 and 36 Vict., chap. 52, respecting the incorporation of the town of Sorel.

[Assented to 31st October, 1879.]

**W**HEREAS "The mayor and the council of the town of Sorel," have by their petition, prayed for certain amendments to the acts 23 Vict., chap. 75 and 36 Vict., chap. 58, providing for the incorporation of the said town, and whereas it is expedient to grant the prayer of

Preamble.

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

S. 297 G.C.A.,  
apply to this  
act.

**1.** Section 297 of the Town Corporations' General Clauses Act, (40 Vict., chap. 29,) is hereby made to apply to the town of Sorel, and as soon as the town council shall have passed a by-law, subdividing the town into wards or districts, and fixing the number of councillors to be elected for each ward, the total number whereof shall not exceed ten for the whole town, the provisions of the said act 40 Vict., chap. 29, respecting municipal elections, and particularly the sections from 52 to 95, shall be followed in respect to such elections, in the same manner as if the said provisions formed part of the present act ; and any such by-law so adopted, shall not be subject to any amendment or alteration as to the boundaries of the wards or districts, until after two years from the date of its being put into force, and except on a vote of at least two thirds of the councillors.

Pro-mayor.

**2.** It shall be lawful for the said town council, by a resolution duly adopted at a regular meeting, to nominate and appoint each year, one of the councillors, to perform the functions of pro-mayor, and the pro-mayor shall replace the mayor in case of absence and shall, in such case, remain then vested with all the powers and attributes of the mayor according to law.

23 V. c. 75  
and 36 V. c.  
58, amended  
to give effect  
to this act.

**3.** The acts 23 Vict., chap. 75, and 36 Vict., chap. 58, hereinbefore cited, shall continue amended so that the provisions of the present act may have full force and effect.

Power to pass  
by laws  
relating to  
the common.

**4.** The council of the town of Sorel may pass by-laws in connection with the common which has existed and is claimed by the inhabitants of the said town, as *consitaires* of the seigniority of Sorel ; and the corporation of the said town may represent the owners of the common, for all lawful purposes, in all legal proceedings or otherwise, to the effect of enforcing in the rights of the inhabitants owners of the said common, against all third parties retaining the immoveables subject to the common rights or for other purposes ; but this provision shall in no manner, affect the rights of the said inhabitants owning the said common as such or any others.

Personal  
statute labor  
tax to repair  
streets, &c.

**5.** The town council may, and it shall be lawful for it to establish and fix the amount of the personal statute labor tax, that is to say : the amount which is to be paid

yearly by the persons bound by by-law, to repair the streets and keep them in order, and from and after the passing of a by-law to that effect, the council may refuse the labor of such persons, for the repair and keeping in order of such streets which it may have under its immediate control, for the carrying out of work to be done, and it may collect the amount of such personal statute labor tax as the by-law may have fixed and established.

6. The amount paid for such personal statute labor tax, shall be a commutation of the works required on the streets, without including the making or repairing of sidewalks, common sewers, of paving or macadamizing.

To be a  
commutation  
of the works.

7. Whenever any person obliged by by-law, to make or keep in order any sidewalk in front of his property, in any street or portion of a street, in the said town, shall fail in performing the required works, it shall be lawful for the town council, after ten days notice given to such person, to have the said works performed under the direction and superintendence of the road officer, and to include the amount so expended, in the account of taxes and assessments due by the person held to the performance of such works, so that the said amount may be levied and collected together with any other tax or real estate assessment imposed on the same property; unless however, the said council should deem it advisable to order the recovery of the sum expended in any particular case, by an action at law against the party in default.

Making and  
keeping in  
order of  
sidewalks.

8. Sub-section 8 of section 34 of the said act 23 Vict., chap. 75, shall be and remain amended, the three preceding sections taking the place thereof.

§ 8 of s. 34 of  
23 V. c. 75,  
amended.

9. The first sub-section of section 37 of the said act 23 Vict., chap. 75, is hereby repealed and replaced by the following paragraph:

§ 1 of s. 37 of  
said act,  
repealed.  
Payment of  
taxes.

"When the assessment roll made by the assessor for the year shall have come into force, the secretary-treasurer shall proceed to collect the assessments due under the by-law, and for this purpose he shall give, or cause to be given public notice, that all persons mentioned in the said roll, and liable for the payment of assessment, are required to pay him the amount thereof, at his office, within twenty days from the date of the publication of such notice."

10. It shall be lawful for the said council to decree by a by-law which may be amended or modified from time to time, as the council may deem it necessary, that all

Taxes,  
included in  
the town  
accounts.

assessments on property, or personal tax, water tax and all other municipal dues or claims, general or special, which may be exacted from or payable by any and every rate-payer, be included as far as possible, in one and the same account, in the name of the assessed party, so as to form one complete statement of all his taxes, assessments and dues, including the rents payable by tenants of shops or market stalls, when rented under deeds of lease; and the total amount of such account shall be levied by seizure under warrant of distress issued in the usual manner for the levying of taxes and without any suing and obtaining judgment against the debtor.

§. 37 of said  
act, amended.

**11.** Section 37 of said act 23 Vict., chap. 75, is amended by adding after the word: "mayor," in the fifth line of the 3rd sub-section of the said section, the following words: "or of two of the councillors of the said town."

Provisions  
added to s.  
57.

**12.** The following provisions are added to those contained in the 57th section of the said act 23 Vict., chap. 75:

Lands  
required by  
tenants under  
government.

"And in all cases where a lot of land required for an object of public utility, shall form part of the lots occupied by tenants under government previous to taking possession the consent of the government shall be obtained, and the indemnity to be paid to the tenant, if any there be, shall be determined and fixed by the town assessors, to be paid by the corporation in the manner established; saving the right to appeal to the Superior Court of the district, which court may order a new arbitration, if the motives alleged are deemed sufficient."

Power to  
make by-laws  
relating  
interests.

**13.** The council of the said town may by by-law, compel all brewers, distillers, merchants, traders, manufacturers, *colporteurs*, bankers, brokers and money lenders or pawnbrokers, exchange brokers, hucksters, peddlers, hawkers, lumber merchants, building societies or their agents, advocates, physicians, dentists, notaries, auctioneers, grocers, bakers, butchers, tinsmiths, blacksmiths, retail merchants, livery stable keepers, carters, tanners, inspectors of potash, pork, beef, flour, butter or other produce, insurance or gas companies, the proprietors or agents of theatres, circuses, menageries, billiard-rooms, restaurants, saloons, pigeon-hole tables, bagatelle boards or any other species of game, and all merchants, manufacturers and incorporated companies or other persons exercising their profession, business, trade or industry, from which profit is derived, etc., either under the above mentioned name or which are now or which may hereafter be exercised or carried on in the said

town, to take out a license or licenses from the corporation, to permit them to exercise such profession, business, trade or industry, or to keep such houses or vehicles and to pay for such licenses, a sum not exceeding fifty dollars, according to the scale which may be fixed by the council of the said town, the whole under the penalty which may be established by the council.

**14.** The council of the said town may by by-law, <sup>Idem relating</sup> compel and oblige every person or persons who do not <sup>peddlers, &c.</sup> reside within the limits of the said town, and who sell, retail, expose for sale or peddle any species of goods and effects, or who cause such goods or effects of any nature whatsoever to be sold, retailed, peddled or exposed for sale, to take out a license and to pay for such license, a sum not exceeding twenty dollars, according to the scale which may be established by the council of the said town, the whole under such penalties as may be fixed by the council.

**15.** The present act shall have force and effect on the <sup>A t in force.</sup> day of its sanction.

## C A P . L X .

An act to amend the act incorporating the city of Sherbrooke, (39 Viet., chap. 50.)

[Assented to 31st October, 1879.]

**W**HEREAS it is desirable to amend the act of the <sup>Preamble.</sup> legislature of Quebec, passed in the thirty-ninth year of Her Majesty's reign, chapter 50, and intituled: "An act to incorporate the city of Sherbrooke;" Therefore, Her Majesty, by and with the advice and consent of the Legislature of Quebec, enacts as follows:

**1.** Sub-section 1 of section 6 of said act, is hereby <sup>§ 1 of s. 6 of</sup> amended by adding thereto, after the words: "just <sup>39 V. c. 50,</sup> debts," in the eleventh line of said section, "nor unless <sup>amended.</sup> he shall have paid all taxes, whether levied for municipal or school purposes, standing against his own name or against the name of his wife in the collection roll of the said city, previous to the election."

**2.** Section 8, and all the first part of section 9, and the <sup>§ 8 and part</sup> beginning of sub-section one, ending with the words: <sup>of s. 9, and</sup> "by acclamation," in the second line of said sub-section, <sup>§ 1, of said s.,</sup> are hereby repealed and annulled, and the following <sup>amended.</sup> substituted therefor: