

## CAP. LI.

An Act further to amend the provisions of the several acts relating to the incorporation of the City of Quebec.

[Assented to 24th December, 1875.]

**H**ER MAJESTY, by and with the advice and consent of the Legislature of Quebec, enacts as follows :

38 V., c. 74, s. 9, replaced.

**1.** The ninth section of the act of the province of Quebec, 38th Victoria, Chapter 74, is hereby repealed and the following substituted therefor :

32 V., c. 16, s. 24 amended concerning Quebec.

“The twenty-fourth section of the act of the province of Quebec, 32nd Victoria, Chapter 16, is hereby amended so far as the city of Quebec is concerned, by adding the following words at the end of the said section : “And the said tax shall be imposed, levied and recovered as aforesaid by the said corporation of the said city of Quebec without any other formality and without it being necessary for the said corporation to make a by-law to that effect. And the said tax shall be so imposed every year according to the annual assessed value of the said real estate in the said city of Quebec.”

Tax.

35 V., c. 12, s. 4, amended concerning Quebec.

**2.** The fourth section of the act of the province of Quebec, 35th Victoria, Chapter 12, is hereby amended, so far as the city of Quebec is concerned, by adding the following words at the end of the said section :

Additional sum.

“And the said additional sum when demanded by either the catholic or protestant board shall be levied annually in the manner stated in the said fourth section above cited, by means of a tax to be imposed, levied and recovered by the said corporation of the said city of Quebec on the real estate within the said city of Quebec, at the same time and in the same manner as the other taxes of the said city, on real estate, without any other formality and without it being necessary for the said corporation to make a by-law to that effect. And the said tax shall so be annually imposed according to the assessed annual value of the said real estate within the said city of Quebec ;

Tax.

When imposed.

**2.** But this last mentioned tax may be imposed, levied and recovered by the said corporation of the city of Quebec, at the same time as the other taxes of the said city of Quebec, as above stated, or at any other time after the payment of any such additional sum made by the said corporation to the said catholic or protestant board, or to either of them ;

If demanded after the com-

**3.** And if the said additional sum be demanded at any time after the completion of the assessment roll made every

year by the said corporation of Quebec, then and in such case the said tax shall be imposed, levied and recovered, in the manner above stated, according to the assessment-rolls made for the year for which the application for the said additional sum shall be made, and may be then immediately levied and recovered by the said corporation ;

4. Provided that the demand for any additional sum be made prior to the thirtieth day of April of each year, and not afterwards ;

5. And in case the said corporation of the said city of Quebec shall have omitted to make the yearly statement required by the 27th section of the act 32 Vict., chap. 16, or in case the said statement should be incomplete, then and in such case it shall be lawful for the said corporation to make or complete the said statement, previously to the imposition of any tax to be imposed in virtue of the present act or in virtue of the acts hereby amended."

3. And whereas the said corporation of the city of Quebec, under the said fourth section of the said act 35 Vict., chap. 12, hath paid, in the course of the fiscal years, one thousand eight hundred and seventy-four, and one thousand eight hundred and seventy-five, to the protestant board of school commissioners of the city of Quebec, a sum of three thousand five hundred dollars, to which sum the said protestant board was entitled for the said two years according to law, and whereas the said payment was so made by the said corporation since the making of the said assessment-rolls made by it, for each of the said two years,—the said corporation do now levy the said sum of three thousand five hundred dollars by means of a tax to be imposed, levied and recovered by assessment on real estate in the said city of Quebec, in the same manner as above enacted, for the recovery of any additional sum, without any other formality, and without the necessity of passing a by-law to that effect. And the said tax shall be so imposed according to the assessed annual value of the said real estate, within the said city of Quebec, and the said corporation may impose the said tax, and exact its payment at any time after the passing of the present act.

4. All taxes to be imposed, as well under the present act as under the acts hereby amended, shall be paid by the proprietor of the real estate whereupon they shall have been imposed, in the manner prescribed by the twenty-sixth section of the act 32 Vict., chap. 16, and shall form part of the city school tax.

5. And whenever it shall become necessary for the said corporation of the city of Quebec to impose and levy any of the said taxes, it shall be lawful for the said

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collections.

corporation to impose and levy at the same time and in the same manner, an additional tax of one fourth of a cent in the dollar on the assessed annual value of the real estate in the said city of Quebec, to meet and defray the expenses to be incurred by the said corporation, for the imposition and recovery of any of the said taxes, and this last mentioned tax shall also form part of the city school tax.

Suits.

6. All actions for the recovery of taxes or assessments to be imposed by the present act or by the acts hereby amended, shall be brought in the name of the corporation of the city of Quebec before the recorder's court of the said city, in the same manner as all other actions for the recovery of other taxes and assessments of the said city, and proceedings shall be had thereupon according to the law regulating the said court.

38 V., c. 74, s.  
26, amended.

7. The twenty-sixth section of the act 38 Victoria, chapter 74, is hereby repealed and the following substituted therefor :

Widening of  
St. John and  
Fabrique  
streets.

"26. The said corporation is hereby authorized to borrow \$100,000 to be applied to the widening of St. John street, within, and Fabrique street, provided the widening of the said streets is decided by two-thirds of the council present.—The said sum shall form part of schedule B."

31 V., c. 33, s.  
11, amended.

8. The eleventh section of the act 31 Victoria, chap. 33, is hereby amended by adding the following words at the end thereof: "without the need of other publication of the said by-law before its final adoption, unless the same be ordered by a resolution of the council."

#### FINANCES.

Stock of  
\$65,000 of the  
water works.

9. The corporation of the city of Quebec is hereby authorized to issue stock or shares, to be known as "the Quebec Water Works Stock," to an amount of sixty five thousand dollars, to raise a like sum to be invested for the same purposes as mentioned in the 12th section of the act 38 Vict., chap. 74, according to the schedule A annexed to the present act.

Use of the  
\$216,000.

10. And the sum of two hundred and sixteen thousand dollars to be employed for the same purposes as mentioned in the thirteenth section of the same act, and according to the schedule B annexed to the present act ;

Shall bear  
hypothec.

2. And the said sums so employed for the said purposes will bear the same hypothecs and carry the same privileges and guarantees as the debentures mentioned in the said twelfth and thirteenth sections of the above cited act.

**11.** And the said corporation of Quebec is further authorized to issue debentures at any time it may think fit, to be called "Quebec water works debentures," to the amount of one million one hundred thousand dollars, to be employed to redeem the permanent stock class A, now issued and mentioned in the twelfth section of the said act 38 Vict., chap. 74, and also to pay the city stock to the amount authorized by the ninth section of the present act;

Debentures  
of the water-  
works for  
\$1,100,000.

**2.** And the said debentures so issued for the said purposes, shall bear the same hypothecs and carry the same privileges and guarantees as the debentures mentioned in the said twelfth section of the above cited act.

Hypothecs.

**12.** All the debentures issued under the present act shall be redeemable within a period not exceeding thirty years from the date of the issuing thereof respectively, and shall bear interest at a rate not exceeding six per cent *per annum*, payable half yearly, and shall be signed by the mayor, city clerk and city treasurer, and under the seal of the corporation, and the payment of the said debentures and interest thereon shall be guaranteed by a sinking fund of one and a half per cent, on the amount of debentures issued, to be taken every year on or before the first of january by the city treasurer out of the annual revenues from the other funds of the corporation, and before the payment of any other appropriation whatsoever of the said revenues or funds, as more fully set forth in the twentieth section of the said act 38 Vict., chap. 74, which said section as well as the sections eighteen, twenty-one and twenty-two shall apply, *mutanda mutandis* to the debentures issued under the present act.

Term of  
debentures.

Interest.  
Signed.

**13.** The said sum of two hundred and eighty one thousand dollars, amount of debentures to be issued under the present act, shall form part of the consolidated fund of the city of Quebec, created in virtue of the 11th section of the act 38 Vict., chap. 74.

Such sums  
form part of  
the consoli-  
dated fund.

**14.** The first section of the present act shall be considered as forming part of the act 32 Vict., chap. 16, which it amends.

Interpreta-  
tion.

**15.** And the sections 2, 3, 4, 5 and 6 of this act shall be considered as forming part of the act 35 Vict., chapter 12, which they amend.

Idem.

**16.** And the sections 9, 10, 11, 12 and 13 of this act shall be considered as forming part of the act 38 Vict., chapter 74, which they amend.

Idem.

Votes of two-thirds required.

**17.** The item of seventy thousand dollars to establish a street parallel and to the north of St. Paul street, shall only be expended upon the vote of two-thirds of the council present; and the said street shall only be opened upon the same vote.

Interpretation.

**18.** The present act shall be considered as forming but one and the same act with the acts hereby amended.

#### SCHEDULE A.

To amount authorized by Act 38 Vict., chap. 74.....	\$ 1,035,000 00
“ expenses on sale of debentures, &c...	45,000 00
“ amount required to introduce water in several streets.....	20,000 00
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	\$1,100,000 00

#### SCHEDULE B.

To amount authorized by act 38 Vict., chap. 74 .....	\$1,940,000 00
“ enlargement of Jacques Cartier Market .....	20,000 00
“ amount required to pave Cul-de-Sac street to Champlain street.....	11,000 00
“ amount required to pave St. Paul street to St. Joseph street.....	20,000 00
“ amount required to pave St Joseph street to Crown street .....	24,000 00
“ complete Mountain Hill, Des Sœurs and Dalhousie streets.....	15,000 00
“ amount to pave the street parallel and north of St. Paul street .....	70,000 00
“ prolongation of Durham Terrace and the improvements suggested by Lord Dufferin .....	40,000 00
“ amount required to meet the expenses of widening Champlain street..	10,000 00
“ amount required for macadamizing St. John street, from Sutherland street to toll gate .....	6,000 00
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	\$2,156,000 00