

4. The words "time of the elections" shall designate and shall mean all the time which shall elapse from the day upon which public notices announcing elections of a mayor or of municipal councillors of the said town shall be posted up, till the day following the nomination of said mayor and councillors, and subsequently till the day following the polling day, in cases one or more polls shall have been held under the authority of this act ;

5. The term "financial year" shall designate the period of time included between the first day of July of one year, that day included therein, and the first day of the month of July in the following year, that day not included.

170. The said town council in the exercise of its powers and attributions, and the members and officers of the said council in the discharge of their respective duties, may use one or the other of the French and English languages, unless otherwise provided by any of the provisions of this act.

171. This act shall come into force on the fifteenth day after its having been assented to by the lieutenant-governor.

C A P . L .

An Act further to Amend the provisions of the divers Acts concerning the incorporation of the City of Quebec, by imposing other Taxes, Duties and Licenses, upon different trades and industries, and substituting in certain cases new taxes to those already imposed ; and also, to authorize the said Corporation to borrow fifty-one thousand dollars for the ends therein mentioned ; and also, to amend the Act 24 Victoria, Chapter 26, respecting the Recorder's Court of the said City.

[Assented to 28th January, 1874.]

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

1. All owners or masters of steamers, steam tow-boats or steamboats, and all agents of owners or masters of steamboats, (oceanic steamers excepted,) plying within the limits of the city of Quebec, or towing in the harbour of Quebec, having no office or place of business in the said city, shall be bound to take out annually, before the first day of May, in each year, from the clerk of the corporation of the city of Quebec, a license, for which they shall

pay to the treasurer of the said city the sum of twenty dollars for each such license, under pain of a fine not exceeding forty dollars for each contravention to the provisions of the present act.

Certain merchants to take out a license to exercise their business.

2. All merchants, firm or company of merchants, and all agents, clerks or employees of such merchants, firm or company of merchants not residing in the city of Quebec, and having no office or place of business within the said city, but doing business therein, as such merchants, agents or clerks or employees of such merchants, firm, or company of merchants, shall be bound to take out annually, before the first day of May in each year, a license from the clerk of the corporation of the city of Quebec, before they may exercise their trade, commerce or business in the said city, for which license they shall pay respectively to the treasurer of the said city, a sum of one hundred and twenty dollars, the said license to be taken under pain of a fine not exceeding one hundred and fifty dollars for each contravention to the provisions of the present section.

Personal tax of \$100 on the merchants,

3. A personal fixed and annual tax of one hundred dollars is hereby imposed on all persons or firm of persons doing business in the city of Quebec as merchants, or firm of merchants, or agents, or clerks, or employees of such merchants, or firms of merchants having their offices or counting house within the city of Quebec, but having their warehouses, coves or wharves, outside the limits of the said city, the said tax to be paid in addition to all other taxes or duties already imposed on all merchants, or firm of merchants in the said city.

Companies of insurance, &c., shall be responsible.

4. All and every agent, or agents of all and every insurance company, or all and every agency of insurance company having an office or doing business in the city of Quebec, and also all and every agent, or agents of all and every merchants, firm of merchants, or of any mercantile concerns whatsoever having an office or doing business in the said city of Quebec, shall be held personally responsible towards the corporation of the city of Quebec, for all taxes or duties imposed by the city council on each and every of them as such agent or agents of all and every such insurance company or on all and every such agency of insurance company, or as agent or agents of all and every such merchants, firm of merchants, or of any mercantile concerns whatsoever.

License for keeping dogs.

5. The owners or possessors of any dog in the city of Quebec, instead of the tax now imposed upon dogs in the said city of Quebec, shall be bound to take out annually

from the clerk of the corporation of the city of Quebec, before the first day of May of each and every year, a license to have the right of keeping such a dog, for which license they shall be bound to pay to the treasurer of the said city a sum of one dollar and fifty cents for each such dog; and each such dog shall have around his neck a metal or leather collar with a number legibly inscribed on it, to wit: the number to be inserted in the said license by the said city clerk, which such number shall be a metal one, or painted on the said collar, the whole under pain of a fine not exceeding five dollars for each contravention to the provisions of the present section.

Collar.

Penalty.

6. In order to simplify the mode of taxation at present followed in the city of Quebec for certain duties or taxes levied therein, it is further enacted by the present, as follows:

Modification in the mode of taxation.

All the personal taxes or duties imposed by the following sections to wit: five, six, seven, ten, nineteen, twenty, twenty-four, twenty-eight, twenty-nine, forty-five, forty-six and forty-seven, with all its sub-sections (save and except the twenty-sixth sub-section of the said forty-seventh section, which will still remain in full force,) of a by-law number two hundred, passed by the corporation of the city of Quebec, on the twenty-seventh day of April, eighteen hundred and sixty-six, and intituled: "by-law to consolidate the by-laws to provide funds to meet the expenses of the city of Quebec," are all and each of the said personal taxes or duties hereby so cancelled, and in lieu and place of the said taxes or duties so cancelled, the second section of the said by-law as amended and legalized by the seventeenth section of the act thirty-first Victoria, chapter thirty-three, is hereby amended by substituting the words "fifty dollars," to the words "thirty dollars," in the forty-second line of the said second section (English version,) the said section so amended remaining in its full force and virtue. And the said tax or duty of fifty dollars instead of thirty dollars is hereby imposed over and above all other duties or taxes, or licences on dogs imposed by the said by-law for every four hundred dollars mentioned in the said second section, as was the said duty or tax of thirty dollars in virtue of the said seventeenth section of the said act last above mentioned. And the said corporation of Quebec is hereby authorized to levy and collect the said duty or tax of fifty dollars on all persons or firms, denominated in this said second section of the said by-law, and for the same causes and reasons as those mentioned in the said second section. And the said tax or duty of fifty dollars shall be levied and received each year by the said corporation, and shall be recoverable according to the provisions of the acts concerning the levying and perception

of the assessments, duties and taxes in the said city of Quebec, without it being necessary for the council of the city of Quebec to make any by-law to that effect. And the said tax or duty of fifty dollars shall be levied and collected in the same manner, and by the same proceedings, and at the same time as all the other assessments, taxes or duties imposed in the said city, without any other formalities, and shall be recoverable according to the provisions of the act concerning the levying and perception of the assessments, taxes or duties in the said city of Quebec, and every statute or part of statutes, any by-law or part of by-law, which is actually in force and relating to the taxes or duties of the city of Quebec (save and except the sections of by-law concerning the said taxes or duties cancelled by the present act,) and all the rights, powers and privileges which the said corporation of the city of Quebec has a right to exercise in virtue of the aforesaid statutes or part of statutes, by-law or part of by-laws, shall extend and apply equally to the said tax or duty of fifty dollars above mentioned.

Sub-s. 5, sec.
18, ch. 46 of 33
Vict. repealed.

7. The sub-section fifth, of the section eighteenth, of the act thirty-three Victoria, chapter forty-six, is hereby repealed.

Sec. 2, ch. 26,
24 Vict.,
amended.

8. The second section of the act twenty-four Victoria, chapter twenty-six, is hereby amended, by striking out the words: "in the absence of the mayor," in the fourth and fifth lines of the said section, (English version).

Arrears now
due.

9. All arrears of taxes or duties now due to the corporation of the city of Quebec, under and by virtue of the provisions of the sections or sub-sections, or part or portion of any section or sub-section of any by-law, which are amended by this act, shall be recoverable in virtue of the said sections or sub-sections of any such by-law, in the same manner as if this act had never been passed; and the revocation of the said sections or sub-sections, or part or portion of any section or sub-section of the by-law aforesaid, as well as the repeal of all and any part of sections and statutes in virtue of which were levied the said taxes or duties, will not affect any act, suit, judgment, execution or proceeding whatsoever, pending or in force at the time of the repeal of the said provisions or sections of the said by-law.

Recovery of
duties and
fines.

10. Every tax or duty, imposed by the present act, and every fine or penalty imposed by the said act, for the punishment of any infringement committed against the provisions of this act, shall be sued for in the name of the corporation of the city of Quebec, before the recorder's court of

the said city, and heard and decided in a summary manner, in conformity with the law regulating the said court, and enforced by the payment of the said tax or duty, or by the payment of the said fine and costs; and the said fine, tax or duty shall belong to, and form part of the general fund of the said corporation.

11. The corporation of the city of Quebec is hereby authorized to issue debentures under the signature of the mayor and of the treasurer of the said city, and under the seal of the corporation, to an amount of fifty-one thousand dollars for the purpose of raising a like sum to be applied in the following manner, to wit: twenty thousand dollars to be expended in enlarging Jacques-Cartier market, the expenditure of which twenty thousand dollars, cannot be authorized, except by a vote of two-thirds of the whole council, and twenty-five thousand dollars to defray the expenses of laying a new pipe for the water works of the city on a bridge to be erected on the river St. Charles, and six thousand dollars to purchase for the city a steam fire engine and fire extinguishers; the said debentures redeemable within a period not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding seven per cent per annum, payable semi-annually, the payment of the said debentures and interest thereon to be secured by a sinking fund of two per cent, to be taken from and out of the annual revenues and funds of the city, which said sum of money the city treasurer shall keep apart from all other moneys for the ends aforesaid, and the said treasurer shall invest the sums thus set apart for such sinking fund in public securities, in stock or bonds of the Dominion of Canada, or of the province of Quebec, and not otherwise.

New debentures to the amount of \$51,000.

12. The twelfth sub-section of the thirty-sixth section of the act twenty-ninth Victoria, chapter fifty-seven, is hereby amended, by substituting the word "fifty" instead of the word "forty," in the third line of the said sub-section, (English version).

Sub-sec. 12, sec. 36, cap. 57, 29 Vict., amended.

13. The foregoing provisions shall be considered as forming one and the same act with the act twenty-nine Victoria, chapter fifty-seven, as well as with the act twenty-nine and thirty Victoria, chapter fifty-seven, amending the said act, and the other acts that may be amended by the present act, and any provisions of the said acts inconsistent with the present act are hereby repealed.

Interpretation of the present act.

14. It is further enacted that all the taxes, assessments or licenses thus imposed by the amendments made in this

Declaration

act to the acts of the incorporation of the city, shall be levied and collected only on the kind of business and other occupations mentioned in the second section of the by-law of the twenty-seventh April, 1866, and the owners of the real estate will not be responsible for the said taxes due by their tenants.

C A P. L I.

An Act to revise and consolidate the Charter of the City of Montreal and the several Acts amending the same.

[Assented to 28th January, 1874.]

Preamble.

WHEREAS it is expedient to revise and consolidate the provisions of the act of the legislature of the heretofore province of Canada, made and passed in the fourteenth and fifteenth year of Her Majesty's reign, and intituled:—*An act to amend and consolidate the provisions of the ordinance to incorporate the city and town of Montreal, and of a certain ordinance and certain acts amending the same, and to vest certain other powers in the corporation of the said city of Montreal, and of the several acts amending the same, and to vest certain other powers in the corporation of the city of Montreal, hereby constituted; Therefore, Her Majesty, by and with the advice and consent of the Legislature of Quebec, enacts as follows:*

CORPORATION.

Inhabitants incorporated.

Name and general powers.

I. The inhabitants of the said city of Montreal, and their successors, inhabitants of the same, shall be a body corporate in fact and in name, by and under the name and title of *The city of Montreal*, and as such shall have perpetual succession, and a common seal, with power to break, renew, change and alter the same at pleasure; and shall be capable of suing and being sued, and of impleading and being impleaded, in all courts of law and equity, and other places, in all manner of actions, causes and matters whatsoever, and of accepting, taking, purchasing and holding goods and chattels, lands and tenements, real and personal, movable, and immovable estate, and of granting, selling, alienating, assigning, dismissing, and conveying the same, and of entering into and becoming a party to contracts, and for granting and accepting any bills, bonds, judgments or other instruments or securities, for the payment or securing of the payment of any money borrowed or lent, or the performance of any other duty, matter or thing whatsoever.

