

ASSEMBLÉE NATIONALE DU QUÉBEC

Bill 22

**An Act to amend the Charter of the City of Québec,
the Charter of the City of Montreal and other legislation**

First reading
Second reading
Third reading

M. GUY TARDIF
Ministre des affaires municipales



EXPLANATORY NOTES

The object of this bill is to amend the Charter of the City of Québec and the Charter of the City of Montreal so that these two cities may end their next fiscal period on 31 December 1979, and align their fiscal period with that of the other municipalities from 1 January 1980. For that purpose, the Real Estate Assessment Act, the Cities and Towns Act and the Act respecting the Olympics deficit of the City of Montreal are also amended.

Further amendments are made to the Charter of the City of Montreal

(a) to do away with the special funds (except the working capital fund) and transfer their various components into the general fund in conformity with the accounting practices followed in the other municipalities;

(b) to give to the city the powers presently enjoyed by the municipalities governed by the Cities and Towns Act regarding the felling of trees and the issue of building permits.

Sec. 1. This section does away with any mention of a date by which the taxes of a candidate for election must be paid.

Sec. 2. Paragraph a provides that the executive committee must prepare and submit the annual budget to the council on 1 December instead of 1 March.

Under paragraph b, the date of the automatic coming into force of the budget and the related by-laws and resolutions is changed from 1 April to 20 December.

Bill 22

An Act to amend the Charter of the City of Québec,
the Charter of the City of Montreal and other legislation

DIVISION I

CHARTER OF THE CITY OF QUÉBEC

1929, c. 95,
s. 70, re-
placed. **1.** Section 70 of the Charter of the City of Québec (1929, charter 95) is replaced by the following section:

Certificate
from
treasurer. **“70.** Such requisition shall also be accompanied by a certificate from the city treasurer establishing that the candidate is not indebted to the said city for assessments, taxes, or any dues whatsoever, or for any other reason.”

1929, c. 95,
s. 185, am. **2.** Section 185 of the said charter, amended by section 8 of chapter 110 of the statutes of 1930 and section 6 of chapter 122 of the statutes of 1930/1931, replaced by section 38 of chapter 102 of the statutes of 1937, amended by section 6 of chapter 104 of the statutes of 1938, replaced by section 56 of chapter 81 of the statutes of 1965 (1st session) and amended by section 12 of chapter 85 of the statutes of 1966/1967, section 11 of chapter 68 of the statutes of 1970, section 6 of chapter 97 of the statutes of 1974 and by section 10 of chapter 54 of the statutes of 1976, is again amended:

(a) by replacing paragraph *b* of subsection 7 by the following paragraph:

“(b) the annual budget of revenue and expenditures, before the first of December each year, including the by-laws imposing the taxes, licences, permits and other municipal dues;”;

(b) replacing subsection 10 by the following subsection:

Automatic
coming
into force. **“(10)** If, before the twentieth of December each year, the council does not, in its turn, adopt the budget and pass the by-

Sec. 3. *This section changes from 1 December to 1 September the date from which the treasurer may grant permits at half price for carting snow.*

Sec. 4. *This section changes from 1 November to 1 September the date from which licences may be issued at half price.*

Sec. 5. *This section provides concordance with section 9.*

Sec. 6. *This section repeals a provision respecting a licence obligatory for the owners of boats plying within the city limits or in the harbour and having no place of business in the city.*

Sec. 7. *This section provides concordance with section 9.*

laws and resolutions relating thereto submitted by the executive committee, they automatically come into force on that date.”

1929, c. 95,
s. 234, am.

3. Section 234 of the said charter, replaced by section 10 of chapter 110 of the statutes of 1930, by section 15 of chapter 111 of the statutes of 1935 and by section 46 of chapter 102 of the statutes of 1937, is amended by replacing the second paragraph by the following paragraph:

“Carters’
permits”.

“The city treasurer may, however, grant carters’ permits, counting from the first of September, for the balance of the year, in consideration of half the annual price of the licence, provided that such permits be given only to carters removing snow and that the said carters be ratepayers domiciled in the city.”

1929, c. 95,
s. 247, am.

4. Section 247 of the said charter, replaced by section 47 of chapter 102 of the statutes of 1937, by section 15 of chapter 51 of the statutes of 1948 and by section 15 of chapter 85 of the statutes of 1966/1967, is amended by replacing the second paragraph by the following paragraph:

Payment in
advance.

“Any licence required by the charter and the by-laws of the city, becoming exigible after the first of September, may be issued on payment in advance of one-half of the price of such licence.”

1929, c. 95,
s. 249, re-
placed.

5. Section 249 of the said charter, replaced by section 48 of chapter 102 of the statutes of 1937, is again replaced by the following section:

Period of
validity.

“249. Every licence which the city is authorized to issue under this charter is valid from the day of the issuing thereof until the first of January then next, and no longer. The fees for such licences may be recovered by a penal action under the by-law establishing the same and by civil action even if the by-law does not provide for such method of recovery.”

1929, c. 95,
s. 250, re-
pealed.

6. Section 250 of the said charter is repealed.

1929, c. 95,
s. 251, re-
placed.

7. Section 251 of the said charter is replaced by the following section:

Licences
for
merchants.

“251. Subject to the Municipal Tax Exemption Act (Revised Statutes, 1964, chapter 174), every merchant, firm or company of merchants, and all agents, clerks or employees of such merchant, firm or company of merchants not residing in the city, and having no office or place of business within the city, but

Sec. 8. *This section provides concordance with section 9.*

Sec. 9. *Under this section, the fiscal period will from now on correspond with the calender year, whereas it has until now run from 1 May to 30 April.*

Sec. 10. *This section repeals a provision requiring that every head of a department submit estimates on the requirements of the municipality to the executive committee.*

Sec. 11. *This section changes the date before which the council must appropriate the amounts necessary to meet the expenses of the next fiscal period from 1 April to 20 December.*

Sec. 12. *This section changes, from 1 April to 20 December, the date on which the council must impose, over and above the other revenues, a tax sufficient to meet the expenses provided for by the budget.*

doing business therein, as such merchant, agent or clerk or employee of such merchant, firm, or company of merchants, is bound to take out annually, on the first of January each year, a licence from the city, before they may exercise their trade, commerce or business in the city, for which licence they shall respectively, pay to the treasurer of the city, the sum fixed by the by-laws of the city, the said licence to be taken under pain of a fine not exceeding three hundred dollars for each contravention of the provisions of the this section.”

1929, c. 95,
s. 266a,
am.

8. Section 266a of the said charter, enacted by section 16 of chapter 102 of the statutes of 1939 and replaced by section 18 of chapter 68 of the statutes of 1970, is amended by replacing the first paragraph by the following paragraph:

Business
tax
exigible.

“**266 a.** The business tax imposed in the city is due and exigible on the first of January each year or on the first day of the month following the opening of any establishment contemplated in sections 232 and 234 of the city charter.”

1929, c. 95,
s. 283, re-
placed.

9. Section 283 of the said charter is replaced by the following section:

Fiscal
period.

“**283.** The fiscal period commences on the first of January and ends on the thirty-first of December each calendar year, both days inclusive, and the assessments, rates, taxes and duties imposed and levied each year are held and considered as being for that period.”

1929, c. 95,
s. 284, re-
pealed.

10. Section 284 of the said charter, replaced by section 53 of chapter 102 of the statutes of 1937, is repealed.

1929, c. 95,
s. 286, am.

11. Section 286 of the said charter, replaced by section 54 of chapter 102 of the statutes of 1937 and by section 21 of chapter 68 of the statutes of 1970, is amended by replacing the first five lines by the following lines:

Appropriations for
next fiscal
period.

“**286.** It is the duty of the council of the city to appropriate every year, not later than the twentieth of December, the amounts necessary to meet the expenses of the next fiscal period by providing for:”.

1929, c. 95,
s. 287, am.

12. Section 287 of the said charter, amended by section 18 of chapter 111 of the statutes of 1935, replaced by section 56 of chapter 102 of the statutes of 1937, amended by section 19 of chapter 102 of the statutes of 1939 and replaced by section 12

Sec. 13. *This section provides concordance with sections 11 and 12.*

Sec. 14. *This section provides concordance with section 1.*

Sec. 15. *The effect of this section is to change the date for the submitting of the budget by the executive committee from 15 April to 1 December.*

of chapter 65 of the statutes of 1953/1954, is amended by replacing the first paragraph by the following paragraph:

Imposition of tax.

“287. The council, before the twentieth of December each year, must impose, over and above the other revenues of the city, a tax sufficient to meet the expenses provided for by the budget for the following fiscal period.”

1929, c. 95, s. 288, replaced.

13. Section 288 of the said charter, replaced by section 57 of chapter 102 of the statutes of 1937 and by section 14 of chapter 65 of the statutes of 1953/1954, is again replaced by the following section:

Delay authorized.

“288. If the sums which should be voted and the taxes which should be imposed in conformity with sections 286 and 287 respectively have not been voted or imposed as the case may be before the twentieth of December, they may be voted or imposed after that, and the necessary by-laws may also be passed after that day.”

1929, c. 95, Sched. A-3, am.

14. Schedule A-3 to the said charter, replaced by section 96 of chapter 81 of the statutes of 1965 (1st session), is amended by replacing the form entitled “Certificate of the City treasurer”, by the following form:

“Certificate of city treasurer

I the undersigned, treasurer of the city of Québec, certify that the hereinbefore nominated candidate is not indebted to the city of Québec for assessments, taxes or any dues or other consideration whatsoever.

Signed
city treasurer

Québec, the.....19...”

DIVISION II

CHARTER OF THE CITY OF MONTREAL

1959/1960, c. 102, a. 89, am.

15. Article 89 of the Charter of the City of Montreal (1959/1960, chapter 102), amended by section 13 of chapter 97 of the statutes of 1960/1961 and by section 5 of chapter 77 of the statutes of 1973, is again amended by replacing paragraph *a* by the following paragraph:

“a. the annual budget, which must be filed in the city clerk’s office not later than 1 December each year”;

Sec. 16. *This section enables the city to regulate or prohibit the felling of trees in the municipality.*

Sec. 17. *This section enables the city to make new conditions for the granting of building permits.*

Sec. 18. *This section changes the dates indicated in the charter regarding the sale of water to certain municipalities. 1 March becomes 1 November, 1 April becomes 1 December, 1 February becomes 1 October and 1 November becomes 1 July.*

1959/1960,
c. 102,
a. 522, am.

16. Article 522 of the said charter, amended by section 27 of chapter 97 of the statutes of 1960/1961, by section 54 of chapter 59 of the statutes of 1962, by section 19 of chapter 70 of the statutes of 1963 (1st session), by section 9 of chapter 71 of the statutes of 1964, by section 23 of chapter 86 of the statutes of 1966/1967 and by section 47 of chapter 77 of the statutes of 1977, is again amended by adding at the end the following paragraph:

Felling of
trees.

“42. Regulate or prohibit, throughout the city or in any part of it, the felling of trees, whether on public or on private property.”

1959/1960,
c. 102,
a. 612,
replaced.

17. Article 612 of the said charter, amended by section 27 of chapter 84 of the statutes of 1965 (1st session), section 30 of chapter 86 of the statutes of 1966/1967, section 11 of chapter 90 of the statutes of 1968, section 28 of chapter 96 of the statutes of 1971 and by section 6 of chapter 76 of the statutes of 1972, is replaced by the following article:

Building
permits.

“**612.** No building permit may be granted:

(a) unless the land on which a construction with its dependencies is to be erected forms one or more distinct lots on the official plan of the cadastre or on a subdivision plan made and deposited in conformity with article 2175 of the Civil Code;

(b) unless the public waterworks and sewer services have been installed in the street bordering which it is intended to erect the proposed construction, or unless appropriations have been voted for that purpose by the council;

(c) unless the lot on which the construction is to be erected borders on a public street.

Excep-
tions.

This article does not apply to constructions for agricultural purposes on lands under cultivation or to the residue, that otherwise might be built upon under the by-laws, of a lot of which the city has acquired a part only.”

1959/1960,
c. 102,
a. 628, am.

18. Article 628 of the said charter, replaced by section 8 of chapter 76 of the statutes of 1972, amended by section 162 of chapter 49 of the statutes of 1972, by section 4 of chapter 76 and section 62 of chapter 77 of the statutes of 1973 and replaced by section 66 of chapter 77 of the statutes of 1977, is amended by replacing the first two paragraphs by the following paragraphs:

Water rate
determin-
ed.

“**628.** Notwithstanding any by-law, contract, resolution or act inconsistent with this article, the city may, before 1 November each year, reach an agreement with each of the cities of Westmount, Côte Saint-Luc and Outremont and Ville Saint-Pierre to determine the price for supplying water in the territory

Sec. 19. *This section provides concordance with sections 30 and 56.*

Sec. 20. *This section provides concordance with sections 30 and 56.*

Sec. 21. *This section changes from March to November the month during which the council determines by by-law the rate at which the cost of sewers is charged to the bordering proprietors.*

Sec. 22. *This section changes the dates on which the director of the public works department must furnish a report on sewer works. 1 March becomes 1 November and 30 October becomes 30 June.*

of such cities and such town; failing such an agreement, that price is determined by the Commission municipale du Québec before the next 1 December.

Payment. Each of such cities and such town may, by resolution of its council, opt to pay in future directly to the city, on 1 October of each fiscal period of the latter, the price of supplying water in its territory, including water measured by meter, to users. Such option must be made and notice thereof served on the city on or before 1 July preceding the beginning of such fiscal period in order to apply and cannot thereafter be changed without the express consent of the city."

1959/1960,
c. 102,
a. 640, am. **19.** Article 640 of the said charter, replaced by section 64 of chapter 77 of the statutes of 1973 and by section 69 of chapter 77 of the statutes of 1977, is amended by replacing the second paragraph by the following paragraph:

Share paid
by the city. "The city shall pay, in accordance with article 1043*b*, the share of the cost of construction of a sewer not charged to the bordering proprietors."

1959/1960,
c. 102,
a. 641, re-
placed. **20.** Article 641 of the said charter, replaced by section 65 of chapter 77 of the statutes of 1973 and by section 71 of chapter 77 of the statutes of 1977, is again replaced by the following article:

Sewer tax. "**641.** In the case of a lot whose front and rear border on a sewer, the executive committee is authorized to impose on the frontage the full amount of the sewer tax; respecting the rear, if it is not connected with the sewer situated there, the cost of the latter shall be payable according to article 1043*b*."

1959/1960,
c. 102,
a. 642, am. **21.** Article 642 of the said charter, enacted by section 71 of chapter 77 of the statutes of 1977, is amended by replacing the first paragraph by the following paragraph:

Rate of
sewer tax. "**642.** By by-law adopted during the month of November of each year on report of the executive committee, and according to the average cost obtained in the manner indicated in article 643, the council shall determine the uniform rate per linear foot at which the cost of sewers is charged to the bordering proprietors pursuant to article 640."

1959/1960,
c. 102,
a. 643, am. **22.** Article 643 of the said charter, enacted by section 71 of chapter 77 of the statutes of 1977, is amended by replacing the first three lines and paragraph 1 by the following:

Informa-
tion to be
given. "**643.** The director of the public works department shall, before 1 November each year, furnish to the executive committee the following information:

Sec. 23. *Under this section, the fiscal period will from now on correspond with the calendar year, whereas it has until now run from 1 May to 30 April.*

Sec. 24. *Under paragraph a, the director of finance must include in his estimate of revenue for the following fiscal period the payment of the assessments for local improvements, to become due during the fiscal period.*

Paragraph b strikes out a provision rendered obsolete by the effect of article 681a of the Charter of the City of Montreal.

Sec. 25. *This section provides concordance with section 81 of chapter 77 of the statutes of 1977, whereby the foreign exchange fund was abolished.*

Sec. 26. *Under this section, the council must impose the taxes, permits and licences included in the probable revenue of the next fiscal period and the budget not later than 1 December instead of 15 April.*

Sec. 27. *Under paragraph a, the executive committee must deposit the documents on the budget in the clerk's office not later than 1 December instead 15 April.*

Paragraph b strikes out a provision rendered obsolete by the effect of article 681a of the Charter of the City of Montreal.

Cost of
sewer
construc-
tion.

(1) The total cost of the sewers the construction of which has been finally or provisionally approved during a period of three consecutive years ending on the preceding 30 June;”.

1959/1960,
c. 102,
a. 650, re-
placed.

23. Article 650 of the said charter, replaced by section 72 of chapter 77 of the statutes of 1977, is again replaced by the following article:

Civic fiscal
period.

“**650.** The civic fiscal period begins on 1 January and terminates on the following 31 December; all taxes shall be imposed and levied for each fiscal period, except the school tax, which shall be levied for the school year from 1 July to the following 30 June. The city may, by by-law, fix the date when such taxes become due.”

1959/1960,
c. 102,
a. 652, am.

24. Article 652 of the said charter, amended by section 34 of chapter 96 of the statutes of 1971, is again amended:

(a) by replacing paragraph *a* by the following paragraph:

“(a) of the probable receipts from the real estate tax, water-rate and business tax for the following fiscal period, calculated as indicated in article 653, and of the payment of the assessments for local improvements, to become due during the fiscal period;”;

(b) by striking out paragraph *e*.

1959/1960,
c. 102,
a. 654, am.

25. Article 654 of the said charter, amended by section 67 of chapter 77 of the statutes of 1973, is again amended by striking out paragraph *c*.

1959/1960,
c. 102,
a. 669, re-
placed.

26. Article 669 of the said charter, replaced by section 36 of chapter 97 of the statutes of 1960/1961 and by section 10 of chapter 76 of the statutes of 1972, is again replaced by the following article:

Delay to
impose
taxes.

“**669.** The executive committee, not later than 1 December each year, shall adopt the by-laws and resolutions necessary for the imposition of the taxes, permits and licences included in the probable revenue of the next fiscal period and the budget.”

1959/1960,
c. 102,
a. 670, am.

27. Article 670 of the said charter, amended by section 37 of chapter 97 of the statutes of 1960/1961 and by section 11 of chapter 76 of the statutes of 1972, is again amended:

(a) by replacing the first four lines by the following:

Deposit of
documents.

“**670.** The executive committee shall deposit in the clerk’s office, not later than 1 December, the following documents;”;

(b) by striking out paragraph *f*.

Sec. 28. *This section fixes the date of the automatic coming into force at 15 December instead of 1 May.*

Sec. 29. *Under paragraph a, the programme of capital expenditures must be adopted not later than the last day of September instead of the last day of February.*

The effect of paragraph b is to change from March to October the month during which the programme must be transmitted to the Ministre des affaires municipales.

Sec. 30. *This section repeals the provisions respecting the special funds of the city, except the provisions respecting the working capital fund.*

Sec. 31. *This section fixes 31 March instead of 1 July as the final date for deposit by the director of finance of the financial statements and reports for a fiscal period which has just ended.*

Sec. 32. *Under this section, the auditor must henceforth remit his report not later than 31 August instead of 31 January.*

1959/1960,
c. 102,
a. 675, re-
placed.

28. Article 675 of the said charter, replaced by section 23 of chapter 70 of the statutes of 1963 (1st session) and by section 13 of chapter 76 of the statutes of 1972, is again replaced by the following article:

Automatic
coming
into force.

“675. If the council does not adopt before 15 December the budget, the by-laws and the resolutions mentioned in article 670, they come into force automatically as from that date.”

1959/1960,
c. 102,
a. 681a,
am.

29. Article 681a of the said charter, enacted by section 13 of chapter 52 of the statutes of 1976, is amended:

(a) by replacing the first paragraph by the following paragraph:

Adoption
of the pro-
gramme of
capital ex-
pendi-
tures.

“681 a. The City shall, not later than the last day of September each year, adopt the programme of capital expenditures for the next three fiscal years. Such adoption requires a majority vote of the members of the council present.”;

(b) by replacing the third paragraph by the following paragraph:

Program-
me sent to
Minister.

“The programme adopted under this article must be transmitted to the Ministre des affaires municipales during the month of October following its adoption. The Minister may order that such programme be transmitted by means of the form furnished by him for that purpose. He may also require, through such form or in any other manner, that the City provide him with any information relating to such programme even in the case where such information is not provided for in this section.”

1959/1960,
c. 102,
aa. 682 to
690, 692 to
700, 702,
repealed.

30. Articles 682 to 690, 692 to 700 and 702 of the said charter are repealed.

1959/1960,
c. 102,
a. 730, am.
Deposit.

31. Article 730 of the said charter is amended by replacing the second paragraph by the following paragraph:

“He shall deposit such statements and reports in the office of the clerk not later than 31 March unless, on the report of the executive committee, the council grants him an additional delay of not more than one month.”

1959/1960,
c. 102,
a. 733, am.

32. Article 733 of the said charter, replaced by section 90 of chapter 77 of the statutes of 1977, is amended by replacing the first five lines of subsection 4 by the following:

Annual
audit.

“(4) Not later than 31 August each year, the auditor shall remit to the executive committee the results of his audit for the fiscal period ending on the preceding 31 December, and mention every fact or irregularity that he has noticed which, in his opin-

Sec. 33. *This section provides concordance with section 23.*

Sec. 34. *This section provides concordance with section 30.*

Sec. 35. *Under this section, the payment of certain permits or licences will henceforth become due on 1 January instead of 1 May. From now on, the council may authorize the director of finance to issue such permits or licences at half price from 1 July instead of 1 November.*

Sec. 36. *The effect of this section is to enable the council to fix, by by-law, the date and the terms and conditions for the payment of taxes.*

ion, deserves to be pointed out, particularly cases where he has found that:".

1959/1960,
c. 102,
a. 734, am. **33.** Article 734 of the said charter is amended by replacing the first paragraph by the following paragraph:

Auditors. **"734.** Every three years the council, on the report of the executive committee, shall appoint two auditors who are neither members of the council nor employees of the city, to make each year a report on the accounts of the city and on the balance sheet and statement of revenue and expenditure prepared by the director of finance according to the provisions of article 730 for each of the fiscal periods comprised in the three years commencing on 1 January following their appointment."

1959/1960,
c. 102,
a. 739, am. **34.** Article 739 of the said charter, amended by section 30 of chapter 84 of the statutes of 1965 (1st session), is again amended by replacing subparagraph *a* of the first paragraph by the following subparagraph:

"*a.* without the approval of the Commission municipale du Québec and contrary to articles 721 to 749, the city contracts any loan, or makes any contract or deal for a term exceeding one year entailing an expenditure chargeable against the revenue of a subsequent fiscal period; or"

1959/1960,
c. 102,
a. 814, am. **35.** Article 814 of the said charter is amended by replacing the first two paragraphs by the following paragraphs:

Special taxes. **"814.** The city, in the discretion of the council, under such conditions and restrictions as it may determine, may impose and levy in the form of a permit or licence the special taxes provided for by articles 801, 802, 803, 805, 807 and 808; such taxes shall be payable annually on 1 January.

Half permit. The council may however authorize the director of finance to issue permits or licences from 1 July on payment of half of the annual fee."

1959/1960,
c. 102,
a. 840, re-
placed. **36.** Article 840 of the said charter, replaced by section 33 of chapter 70 of the statutes of 1963 (1st session), is again replaced by the following article:

Real estate tax collection roll. **"840.** The real estate tax collection roll is not subject to revision nor to homologation. As soon as it is completed, the director of finance shall announce by public notice according to form number 31, that the roll is completed and has been deposited in his office. He shall require the persons held to pay the sums mentioned therein to pay the same at his office, without further

Sec. 37. *This section changes from 1 June to 1 July the date before which the director of finance must send a notice to the proprietor of an immoveable on which taxes are due.*

Sec. 38. *This section provides concordance with section 30.*

Sec. 39. *This section provides concordance with section 30.*

Sec. 40. *This section provides concordance with sections 30 and 56.*

Sec. 41. *This section provides concordance with sections 30 and 56 and strikes out an obsolete reference to consolidated taxes.*

Sec. 42. *This section repeals an obsolete provision respecting the consolidated taxes on a partly expropriated immoveable.*

notice, on such date and on such terms and conditions as are fixed by by-law.”

1959/1960,
c. 102,
a. 888, am.

37. Article 888 of the said charter, replaced by section 73 of chapter 59 of the statutes of 1962 and by section 38 of chapter 70 of the statutes of 1963 (1st session), is amended by replacing the first paragraph by the following paragraph:

Notice to
last
proprietor.

“**888.** The director of finance, before 1 July each year, shall prepare a notice addressed to the last proprietor entered on the collection roll for each immoveable on which real estate taxes are due and exigible.”

1959/1960,
c. 102,
a. 961, am.

38. Article 961 of the said charter is amended by replacing the second paragraph by the following paragraph:

Cost.

“The cost of acquiring, clearing and cleaning such land, when charged to a loan, shall be treated for all legal purposes as a local improvement.”

1959/1960,
c. 102,
a. 964, am.

39. Article 964 of the said charter, amended by section 54 of chapter 97 of the statutes of 1960/1961 and by section 49 of chapter 86 of the statutes of 1966/1967, is again amended by replacing subparagraph *c* of the second paragraph by the following subparagraph:

“*c.* borrow the funds necessary for the realization of the abovementioned purposes in accordance with the formalities prescribed by law for the loans of the city;”.

1959/1960,
c. 102,
a. 969, am.

40. Article 969 of the said charter, amended by section 48 of chapter 96 of the statutes of 1971, is again amended by replacing subparagraph *a* of the second paragraph by the following subparagraph:

Payment.

“*a.* pay such cost itself, in whole or in part, in accordance with article 1043*b*, or”.

1959/1960,
c. 102,
a. 1002, re-
placed.

41. Article 1002 of the said charter, replaced by section 25 of chapter 90 of the statutes of 1968, is again replaced by the following article:

Expropria-
tion taxes.

“**1002.** When an immoveable is wholly expropriated, the instalments not yet due of taxes for expropriations and local improvements affecting it are payable in accordance with article 1043*b*.”

1959/1960,
c. 102,
a. 1003, re-
pealed.

42. Article 1003 of the said charter is repealed.

Sec. 43. *This section provides concordance with sections 30 and 56.*

Sec. 44. *This section provides concordance with sections 30 and 56.*

Sec. 45. *This section provides concordance with sections 30 and 56.*

Sec. 46. *This section provides concordance with sections 30 and 56.*

Sec. 47. *This section changes from March to November the month in which the council determines by by-law the rate of the cost of the sidewalks charged to the bordering proprietors.*

1959/1960,
c. 102,
a. 1005, re-
placed.

43. Article 1005 of the said charter, replaced by section 26 of chapter 90 of the statutes of 1968, is again replaced by the following article:

Reduction
of frontage
of im-
moveable.

“1005. If the frontage of any immoveable affected by taxes for expropriation or local improvements is reduced through an expropriation, the proportion of the instalments not yet due of such taxes corresponding to the extent of the frontage so reduced is payable in accordance with article 1043*b*, and the city retains its privilege for the balance on the remainder of the immoveable.”

1959/1960,
c. 102,
a. 1006, re-
placed.

44. Article 1006 of the said charter, replaced by section 27 of chapter 90 of the statutes of 1968, is again replaced by the following article:

Tax on ex-
propriated
part of the
land.

“1006. When any land affected by an expropriation tax based upon its value is partly expropriated, the proportion of the instalments not yet due of such tax, corresponding to the municipal valuation of the expropriated part, as established at the time of drawing up the apportionment roll for such tax, is payable in accordance with article 1043*b*, and the city retains its privilege for the balance on the remainder of the land.”

1959/1960,
c. 102,
a. 1015,
am.

45. Article 1015 of the said charter, replaced by section 71 of chapter 77 of the statutes of 1973 and by section 139 of chapter 77 of the statutes of 1977, is amended by replacing the third paragraph by the following paragraph:

Cost to the
city.

“The city shall pay, according to article 1043*b*, that portion of the cost of construction of any sidewalk that cannot be charged to a bordering proprietor.”

1959/1960,
c. 102,
a. 1015*a*,
replaced.

46. Article 1015*a* of the said charter, enacted by section 28 of chapter 90 of the statutes of 1968 and replaced by section 140 of chapter 77 of the statutes of 1977, is again replaced by the following article:

Additional
assessment
payable by
the city.

“1015*a*. When a report of the director of the public works department establishes that a proprietor is already assessed for a sidewalk in proportion to the frontage of his immoveable, the executive committee may order that the cost of the sidewalk at the rear of the same immoveable be payable by the city in whole or in such proportion as the committee may determine, in accordance with article 1043*b*.”

1959/1960,
c. 102,
a. 1015*c*,
am.

47. Article 1015*c* of the said charter, enacted by section 72 of chapter 77 of the statutes of 1973 and replaced section 141 of

Sec. 48. *This section changes the dates respecting the report to be submitted by the director of the public works department, on sidewalk construction. 1 March becomes 1 November and 31 December becomes 31 August.*

Sec. 49. *This section provides concordance with sections 30 and 56.*

Sec. 50. *This section changes the date on which the council determines by by-law the rate of the cost for the paving charged to the bordering proprietors. Until now, the by-law had to be adopted during the month of March; from now on, it must be adopted during the month of November.*

chapter 77 of the statutes of 1977, is amended by replacing the first paragraph by the following paragraph:

Uniform
rate for
sidewalks.

“**1015c.** By a by-law adopted during the month of November each year on a report of the executive committee, and proportionately to the average cost computed in the manner indicated in article 1016, the council shall determine the uniform rate per square yard at which the cost of sidewalks is charged to bordering proprietors pursuant to article 1015.”

1959/1960,
c. 102,
a. 1016, re-
placed.

48. Article 1016 of the said charter, replaced by section 73 of chapter 77 of the statutes of 1973 and by section 142 of chapter 77 of the statutes of 1977, is again replaced by the following article:

Informa-
tion to
executive
committee:

“**1016.** Before 1 November each year, the director of the public works department shall submit the following information to the executive committee:

Cost of
sidewalks;

(1) the total cost of the sidewalks whose construction was temporarily approved within a period of three consecutive years ending on the preceding 31 August; that cost shall not include accessory expenses not directly related to sidewalks, such as the change of a water or gas main or any similar works;

Area;

(2) the area in square yards of the sidewalks;

Average
cost.

(3) the average cost per square yard obtained by dividing the total cost mentioned in paragraph 1 by the area established under paragraph 2.”

1959/1960,
c. 102,
a. 1018,
am.

49. Article 1018 of the said charter, replaced by section 74 of chapter 77 of the statutes of 1973 and by section 144 of chapter 77 of the statutes of 1977, is amended by replacing the fourth paragraph by the following paragraph:

Cost
assumed
by city.

“The city shall pay, in accordance with article 1043*b*, the balance of the cost charged to bordering proprietors under this article.”

1959/1960,
c. 102,
a. 1018*a*,
am.

50. Article 1018*a* of the said charter, enacted by section 74 of chapter 77 of the statutes of 1973 and amended by section 145 of chapter 77 of the statutes of 1977, is again amended by replacing the first paragraph by the following paragraph:

Uniform
rate for
paving.

“**1018a.** By a by-law adopted during the month of November each year on a report of the executive committee, and proportionately to the average cost computed in the manner indicated in article 1018*b*, the council shall determine the uniform rate per square yard at which the cost of paving is charged to the bordering proprietors pursuant to article 1018.”

Sec. 51. *This section changes the dates in connection with the report to be submitted by the director of the public works department on paving works. 1 March becomes 1 November and 31 December becomes 31 August.*

Sec. 52. *This section provides concordance with sections 30 and 56.*

Sec. 53. *This section removes the deadline imposed on the director of finance for submitting a statement on the share of the city in paving works.*

Sec. 54. *This section provides concordance with sections 30 and 56.*

1959/1960,
c. 102,
a. 1018*b*,
replaced.

51. Article 1018*b* of the said charter, enacted by section 74 of chapter 77 of the statutes of 1973 and replaced by section 146 of chapter 77 of the statutes of 1977, is again replaced by the following article:

Information to executive committee:

"1018 b. Before 1 November each year, the director of the public works department shall submit the following information to the executive committee:

Cost of paving;

(1) the total cost of the paving whose laying has been provisionally approved during a period of three consecutive years ending on the preceding 31 August;

Area;

(2) the area in square yards of that paving;

Average cost.

(3) the average cost per square yard obtained by dividing the total cost by the number of square yards."

1959/1960,
c. 102,
a. 1020, re-
placed.

52. Article 1020 of the said charter, enacted by section 76 of chapter 77 of the statutes of 1973 and replaced by section 148 of chapter 77 of the statutes of 1977, is again replaced by the following article:

Additional assessment payable by the city.

"1020. Where a report of the director of the public works department establishes that a proprietor is already assessed for paving proportionately to the frontage of his immovable, the executive committee may order that the cost of the paving at the rear of the same lot shall be payable by the city in whole or in such proportion as the committee may determine, in accordance with article 1043*b*."

1959/1960,
c. 102,
a. 1022, re-
placed.

53. Article 1022 of the said charter is replaced by the following article:

Annual statement.

"1022. Each year, the director of finance shall prepare a statement showing the expenditure incurred by the city for its share of the cost of pavings according to the rolls in force, and an estimate of the expenditure which it will have to incur for its share, according to the rolls which will come into force during the next fiscal period."

1959/1960,
c. 102,
a. 1023, re-
placed.

54. Article 1023 of the said charter, replaced by section 33 of chapter 90 of the statutes of 1968, is replaced by the following article:

Payment.

"1023. When such statement is completed, the city shall provide for payment of the amount appearing thereon, in accordance with article 1043*b*."

Sec. 55. *This section provides concordance with sections 30 and 56.*

Sec. 56. *The amendment of article 1043 provides concordance with section 30 and with the new article 1043b. Articles 1043a and 1043b are added to compensate for the striking out of the provisions respecting the local improvement fund. The two latter articles provide the manner in which local improvement works will be financed, one article dealing with the share of the proprietors, the other, with the share of the city.*

Sec. 57. *This section provides concordance with sections 30 and 56.*

1959/1960,
c. 102,
a. 1024, re-
placed.

55. Article 1024 of the said charter, replaced by section 34 of chapter 90 of the statutes of 1968 and by section 78 of chapter 77 of the statutes of 1973, is again replaced by the following article:

Payment.

“1024. The city shall pay, in accordance with article 1043*b*, all expenses respecting the laying and relaying of pavings which are not charged to the bordering proprietors.”

1959/1960,
c. 102,
a. 1043, re-
placed.

56. Article 1043 of the said charter, replaced by section 37 of chapter 90 of the statutes of 1968, is again replaced by the following articles:

Interest
limited to
one year.

“1043. However, the city shall not collect from the proprietors interest for more than one year prior to the putting into force of the apportionment roll; the remaining interest, if any, on the amounts expended for the purposes provided in article 1042 is payable in accordance with article 1043*b*.

Excep-
tion.

This article does not apply to interest on the cost of pavings.

Financing
of propri-
etor's
share.

“1043 a. The share of the proprietors in the cost of expropriations and of the construction of permanent pavings and sidewalks, sewers and other improvements is financed out of the loans contracted for such purposes.

Financing
of city's
share.

“1043 b. The share of the city in the cost of expropriations and of the construction of permanent pavings and sidewalks, sewers and other improvements is financed

(a) out of the appropriations voted in the budget for the fiscal period during which the improvement is authorized; or

(b) out of the loans contracted for these purposes.

Term for
repay-
ment.

In the latter case, that share shall be repaid for the term fixed by the council on the report of the executive committee. This term must not, however, exceed twenty years and begins to run on 1 October following the calendar year in which the roll comes into force.”

1959/1960,
c. 102,
a. 1044,
am.

57. Article 1044 of the said charter, amended by section 38 of chapter 90 of the statutes of 1968, is again amended by replacing the first three lines by the following:

Additional
payments.

“1044. The following are also payable in accordance with article 1043*b*:”

Sec. 58. *Article 1045 a, respecting the interest on the cost of a local improvement, repeats a provision repealed by section 30 on account of the withdrawal of the local improvement fund.*

Article 1045 b is new legislation.

Sec. 59. *This section provides concordance with section 30. The local improvement taxes must hereafter be paid into the general fund instead of the local improvement fund.*

Sec. 60. *This section increases from fifty to one hundred dollars the amount of tax free from the application of a resolution of the council ordering the payment, by annual instalments, of a tax for the cost of an expropriation.*

Sec. 61. *This section provides concordance with sections 30 and 56.*

Sec. 62. *This section provides concordance with sections 30 and 56.*

1959/1960,
c. 102,
a. 1045a,
1045b,
added.

58. The said charter is amended by inserting after article 1045, the following articles:

Interest on
cost of
local
improve-
ment.

"1045 a. The interest on the cost of a local improvement or on the non refunded part of that cost shall be ascribed annually to the account of that improvement at the rate fixed annually by the council for each fiscal period at the adoption of the budget.

Presump-
tion.

"1045 b. Every immoveable owned by the city is considered owned by an individual for the purposes of making an apportionment roll."

1959/1960,
c. 102,
a. 1048,
am.

59. Article 1048 of the said charter, amended by section 159 of chapter 77 of the statutes of 1977, is again amended by replacing the fifth paragraph by the following paragraph:

Privileged
claims.

"Such taxes constitute privileged claims upon the immoveables of the proprietors contemplated in article 1045 and are recoverable in the same manner as other real estate taxes and shall be paid into the general fund."

1959/1960,
c. 102,
a. 1052,
replaced.

60. Article 1052 of the said charter, replaced by section 61 of chapter 96 of the statutes of 1971, is again replaced by the following article:

Restric-
tion.

"1052. In the cases provided for by articles 1049, 1050 and 1051, the resolution of the executive committee does not apply to any immoveable on which the tax imposed does not exceed one hundred dollars; such tax shall be paid in full on the date on which it is imposed."

1959/1960,
c. 102,
a. 1057,
replaced.

61. Article 1057 of the said charter, replaced by section 162 of chapter 77 of the statutes of 1977, is again replaced by the following article:

Cost
shared.

"1057. When the cost of permanent works is charged partly to the bordering proprietors and partly to the city, the latter part shall be paid in accordance with article 1043b."

1959/1960,
c. 102,
a. 1073,
am.

62. Article 1073 of the said charter, amended by section 42 of chapter 90 of the statutes of 1968, is again amended by replacing the first paragraph by the following paragraph:

Residue of
lots,
taxable.

"1073. When the city, following expropriation proceedings, has become and has remained proprietor of the residue of a lot unusable by it, such residue, provided one or the other of the alternatives mentioned in article 1046 has been realized, is

Sec. 63. This section provides concordance with section 9.

Sec. 64. This section provides concordance with sections 9 and 23 and repeals a special provision in the Real Estate Assessment Act respecting the fiscal periods of the cities of Québec and Montreal.

Sec. 65. This section provides concordance with sections 9 and 23 and repeals a special provision in the Real Estate Assessment Act respecting the fiscal periods of the cities of Québec and Montreal.

taxable for its share of local improvements, but that share shall be paid, as the instalments become due, in accordance with article 1043*b*, as long as the city remains the proprietor thereof.”

DIVISION III

OTHER LEGISLATION

R.S.
c. 193,
s. 478*a*,
am.

63. Section 478*a* of the Cities and Towns Act (Revised Statutes, 1964, chapter 193), enacted by section 15 of chapter 52 of the statutes of 1977, is amended by replacing the third paragraph of subsection 5 by the following paragraph:

City of
Québec.

“The City of Québec must adopt the programme of its capital expenditures not later than 20 December and send it to the Ministre des affaires municipales during the month of January following its adoption, subject to the other provisions of this section, *mutatis mutandis*.”

1971, c. 50,
s. 7, am.

64. Section 7 of the Real Estate Assessment Act (1971, chapter 50), amended by section 3 of chapter 46 of the statutes of 1972, section 71 of chapter 6 of the statutes of 1972 and by section 3 of chapter 31 of the statutes of 1973, replaced by section 6 of chapter 68 of the statutes of 1975 and amended by section 2 of chapter 59 of the statutes of 1978, is again amended by replacing the third paragraph of subsection 1 by the following paragraph:

Other in-
formation.

“The roll must also indicate any immoveable that may be subject to the surtax on serviced vacant land provided for by section 521*a* of the Cities and Towns Act or by article 696*b* of the Municipal Code, if the municipal corporation adopts a resolution to that effect not later than 31 March preceding the coming into force of the roll; in that case, the municipal corporation shall transmit such resolution without delay to the municipality having jurisdiction in the matter of real estate assessment in respect of that municipal corporation; such resolution shall be transmitted to the assessor within fifteen days after its adoption or of its receipt by the municipality, as the case may be; the assessor may make the relevant entries even if the resolution has been adopted or transmitted after the expiry of the fixed delay.”

1971, c. 50,
s. 8, re-
placed.

65. Section 8 of the said act, replaced by section 4 of chapter 31 of the statutes of 1973 and amended by section 7 of chapter 68 of the statutes of 1975, is replaced by the following section:

Immove-
able
entered at
actual
value.

“**8.** Except where otherwise provided by this act, all immoveables must be entered on the roll and be entered at their actual value on 1 January preceding the deposit of the roll. Subject to the exemptions provided in this act, the immoveables entered on the roll are taxable.”

Sec. 66. *This section provides concordance with sections 9 and 23 and repeals a special provision in the Real Estate Assessment Act respecting the fiscal periods of the cities of Québec and Montreal.*

Sec. 67. *This section provides concordance with sections 9 and 23 and repeals a special provision in the Real Estate Assessment Act respecting the fiscal periods of the cities of Québec and Montreal.*

Sec. 68. *This section provides concordance with sections 9 and 23 and repeals a special provision in the Real Estate Assessment Act respecting the fiscal periods of the cities of Québec and Montreal.*

Sec. 69. *This section changes, from 15 March to 15 November, the date on which the Olympics tax rates must be submitted to the Government, and strikes out a reference, now obsolete, to the fiscal period 1977/1978 of the city.*

1971, c. 50,
s. 23, am.

66. Section 23 of the said act, amended by section 14 of chapter 31 of the statutes of 1973 and by section 10 of chapter 68 of the statutes of 1975, is again amended by replacing the first paragraph by the following paragraph:

Signing
and filing
of roll.

“23. The assessor shall sign the roll and, between 8 and 15 November, file it in the office of the clerk of the municipal corporation. If the assessor is a partnership or corporation, its signature must be affixed by an authorized signatory.”

1971, c. 50,
s. 24, am.

67. Section 24 of the said act, amended by section 15 of chapter 31 of the statutes of 1973 and replaced by section 11 of chapter 68 of the statutes of 1975, is amended by replacing the second paragraph by the following paragraph:

Content of
notice.

“The notice must also mention, together with the appropriate address in each case, that any complaint, accompanied with a copy or facsimile of the tax account, must be filed in the municipal clerk’s office in the case of a roll prepared by the county corporation, or with the board of revision having jurisdiction in the case of any other roll, and indicate in addition that such complaint must be filed before 1 May.”

1971, c. 50,
s. 25, am.

68. Section 25 of the said act, replaced by section 9 of chapter 46 of the statutes of 1972 and by section 16 of chapter 31 of the statutes of 1973, and amended by section 12 of chapter 68 of the statutes of 1975, is again amended by replacing the first paragraph by the following paragraph:

Mailing of
notice and
account for
taxes.

“25. Before 1 March following publication of the notice provided for in section 24, the clerk of the municipal corporation shall mail to each ratepayer entered on the roll a notice indicating to him the immoveables entered on the roll in his name, their values entered, the denomination for school assessment purposes, the manner in which a complaint may be made and the time during which it must be filed; the notice of assessment must be accompanied by the account for municipal general real estate taxes.”

1976, c. 52,
s. 5, am.

69. Section 5 of the Act respecting the Olympics deficit of the City of Montreal and amending the Charter of the City of Montreal (1976, chapter 52) is amended by replacing the fourth paragraph by the following paragraph:

Annual
fixing of
rates.

“The rates of such tax shall be established annually so as to insure that they are sufficient to provide, at each due date fixed in an amortization table to be annexed to the by-law, for the repayment in capital and the payment of interest on a debt amortized over twenty years the capital of which is identical to

the capital of the loan actually contracted under section 3 by means of one or more issues of securities and which is subject to a rate of interest to be determined by the said by-law. The fixing of the rates of such tax vests in the director of finance who shall, not later than 15 November each year, submit the said rates for approval, with or without amendment, to the Lieutenant-Governor in Council.”

DIVISION IV

TRANSITIONAL PROVISIONS

70. The fiscal period of the City of Québec and of the City of Montreal for the year 1979 begins on 1 May and terminates on 31 December.

Fiscal period of Québec and Montreal.

71. For the purposes of section 70, every expression mentioned in the Charter of the City of Québec, the Charter of the City of Montreal, in any other act, or in a by-law, order, ordinance or resolution, in connection with the fiscal period of the City of Québec or the City of Montreal or with any annual tax levied by such cities, must be construed as affecting the period fixed in that section.

Interpretation.

72. For the fiscal period determined in section 70, the expression “1 November” appearing in the second paragraph of article 814 of the Charter of the City of Montreal shall be read “1 September”.

Interpretation.

73. For the fiscal year determined in section 70, the words “not later than the first of December each year” appearing in paragraph *b* of subsection 7 of section 185 of the Charter of the City of Québec shall be read “not later than two weeks after the coming into force of the Act to amend the Charter of the City of Québec, the Charter of the City of Montreal and other legislation (1979, chapter *insert here the chapter number of this bill*)”. Likewise, the words “before the twentieth of December each year” appearing in subsection 10 of section 185 and in section 287 of that charter, and the words “not later than the twentieth of December” appearing in section 286 of that charter shall be read “not later than one month after the coming into force of the Act to amend the Charter of the City of Québec, the Charter of the City of Montreal and other legislation”.

Interpretation.

The budget adopted in conformity with the amendments made by this section replaces the budget adopted by the council of the City of Québec for the fiscal period beginning in 1979 in conformity with the charter of that city before its amendment by this act.

Budget of the City of Québec.

Valuation
notice sent
before 1
June 1980.

74. Notwithstanding any provision to the contrary, the clerk of the City of Québec shall, for the fiscal period 1980, send the valuation notice and the account for municipal general real estate taxes referred to in section 25 of the Real Estate Assessment Act before 1 June 1980. Any complaint in conformity with section 24 of that act must be filed not later than 1 August 1980.

DIVISION V

FINAL PROVISIONS

Exception. **75.** Notwithstanding any provision to the contrary, in respect of the City of Montreal, the tax provided for in section 248*a* of the Montreal Urban Community Act (1969, chapter 84) shall be levied, for a period of twelve months, from 1 May to 30 April.

Effect. **76.** Sections 19, 20, 24, 30, 34, 38, 39, 40, 41, 43 to 46, 49, 52, 54 to 59, 61 and 62 of this act have effect as from 1 May 1978.

Effect. **77.** Section 25, paragraph *b* of section 27 and sections 70 to 72 have effect as from 1 April 1979.

Effect. **78.** Sections 1 to 6, 10 to 12, 14, 15, 18, 21, 22, 26, paragraph *a* of section 27 and sections 28, 29, 36, 37, 42, 47, 48, 50, 51, 53, 60, 63, 64, 66, 69 and 73 have effect as from 1 May 1979.

Effect. **79.** Section 65 has effect, as regards the roll of a municipal corporation contemplated in an order issued under section 108 of the Real Estate Assessment Act, from the beginning of the fiscal period immediately preceding the fiscal period determined by the order or resolution contemplated in subsection 4 of that section, as the case may be.

Coming
into force. **80.** This act comes into force on the day of its sanction, except section 13, which will come into force on 20 December 1979, sections 7 to 9, 23, 31, 33, 35, 67 and 68, which will come into force on 1 January 1980, and section 32, which will come into force on 1 February 1980.