

BILL.

An Act further to amend the Ordinances incorporating the City of Quebec.

WHEREAS the Corporation of *The Mayor and Councilors of the City of Quebec* have represented the inconvenience to which they are exposed for want of the privilege for securing municipal taxes due to them, which Preamble.
 5 has been granted to the rural Municipalities generally by the statute in that behalf, and have prayed that such privilege be granted them; and whereas it is for the public interest that their prayer should be granted; Be it therefore enacted, &c.,

- 10 That all debts, which, from and after the passing of this Act, shall become due to the said Corporation, for any rate or assessment, assessed or imposed on any real or personal property, or both, within the said City of Quebec, or upon the owners or occupiers thereof, in Debts due for taxes to be privileged.
 15 respect of such property, or for duty on business, or for any other rate, tax or impost levied under and by virtue of any by-law of the Council of the said City shall be privileged debts, and shall be paid in preference to all other debts, excepting debts due to Her Majesty, and shall,
 20 in the distribution of the proceeds of property, whether real or personal, of any person liable to pay any such debt, be so held, considered and adjudged, by all Courts of Justice, and by all Commissioners or other persons having jurisdiction in Bankruptcy or Insolvency in Lower Canada:
 25 Provided always, that the privilege hereby granted shall not extend beyond the rates or assessments due for five years, that is to say, for the current year when such claim may be made, and for the five years next preceding that year. Proviso: extent of privilege limited.
- 30 II. And inasmuch as the expense of registering the privilege hereby granted, would bear heavily on all parties, and the amount secured by it can always be readily ascertained, be it therefore enacted, That the said privilege shall not require registration to preserve it; any Act,
 35 ordinance or law to the contrary notwithstanding. Privilege not not to require registration.

III. And be it enacted, That for and notwithstanding any thing in the ordinances incorporating the said City, or in any other act or law, it shall not be necessary for the said Corporation in any suit or proceeding for the recovery of any taxes, penalty or other sum of money alleged to have become due by virtue of any By-law of the Corporation, or by reason of any infraction or contravention thereof to set forth or recite such By-law, but it shall be sufficient in such case for the said Corporation to
 40 allege that the sum sued for is due by virtue of, or by reason of the contravention or infraction of the By-law in such case made and provided, without more particularly reciting or referring to it. Mode of referring to By-laws in suits brought under them.
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