

Exclusive jurisdiction of the Recorder's Court in cases relative to assessment.

X. Notwithstanding any thing in the said Act, or in any other Act or law to the contrary, the Recorder's Court for the said City shall have exclusive jurisdiction in all cases of complaint against, or objection to, the assessment returns to be made in the said City, and it shall be the duty of the Treasurer of the said City, as soon as the Assessors thereof shall have deposited the assessment books for any Ward of the said City in any year, in his office, to cause a notice to that effect to be published in one French and in one English newspaper in the said City, and in every issue thereof for three weeks ; and all persons who may think themselves aggrieved, by any thing in the said assessment books contained, may at any time within three weeks from the day of the date of the first publication of such notice, prepare or cause to be prepared a complaint thereof in writing, addressed to the said Recorder's Court, which said complaint shall be sworn to, before any Councillor of the said City, or any other Justice of the Peace, who is hereby authorized and required to administer the same, and shall be filed in the office of the Clerk of the said Court, who shall, from time to time, give due and sufficient notice, by publication in one English and one French newspaper, in the said City, of the days and hours when the said Recorder's Court will proceed to hear and determine the merits of such complaints generally, or any class or number thereof respectively ; And any party aggrieved by any decision of the said Recorder's Court, with respect to such complaint, may appeal therefrom, by summary Petition, to any one of the Judges of the Superior Court for Lower Canada, sitting at Quebec, presented either in term or in vacation, within a delay of eight days from and after the rendering of such decision ; And thereupon it shall be lawful for such Judge to order that certified copies of the entry or entries in the assessment book complained of by the Petitioner, and of the decision of the said Recorder's Court on his complaint thereof, together with such complaint itself, be transmitted to him, and upon receipt thereof he shall, after having heard the Petitioner, either in person or by his Attorney, make such order in the premises as to law and justice may appertain ; Provided always, that any person who shall neglect to make such complaint as prescribed by this Act, shall be foreclosed from doing so, and shall be held liable and compelled to pay the amount for which he may be assessed according to the assessment books.

Appeal from the Recorder's decision.

Proviso :

Two sub-sections of sect. 51 of 18 V., s. 159 amended.

XI. The second sub-section of the fifty-first section of the said Act is hereby amended by adding thereto the following proviso : " Provided always that the rate or assessment to be assessed and levied, each and every year, on real or personal property, or both, within the said City ; or upon the owners or occupiers thereof in respect to such property, shall in no instance be less than five shillings currency ;" The twenty-second sub-section of the fifty-first section of the said Act, shall be amended by adding after the words " by any such By-law," in the first line of the said sub-section, the following words, " for all the objects aforesaid, and."

Sect. 55 repealed.

XII. The fifty-fifth section of the said Act shall be and is hereby repealed.

Power to council to impose penalties on assessors in certain cases.

XIII. It shall be lawful for the said Council of the said City, at a meeting or meetings of the said Council, composed of not less than two-thirds of the said Council, to impose by by-law a penalty not exceeding one hundred pounds currency of the said Province, on any assessor or assessors, auditor or auditors of, in, or for the said city, or any ward thereof, refus-