

ment 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., c. 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. 39 Vict., c. 51, s. 2.

17. In the case of such demand having been made, if any real estate entered upon the panel used for the purpose of levying such additional assessment, has changed or should hereafter change owners, before the time in which such assessment shall become due, in such manner that in accordance with the spirit of the act, such real estate has or shall have ceased to belong to the panel, of which it forms part, the new proprietor may refuse payment of the said assessment. 35 Vict., c. 12, s. 5.

18. 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 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 City of Quebec, to meet and defray the expenses to be incurred by the Corporation for the imposition and recovery of any of the said taxes, and this last