

28 September 1950

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DISTRICT OF MONTREAL S U P E R I O R C O U R T

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PRESIDENT: The Honourable Mr. Justice Caron, J.S.C.
Inquiry Commissioner

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EX-PARTE No. 3000

RUBEN LEVESQUE ET AL,

Petitioners.

- - - - -

APPEARANCES:

L. PLANTE, Esq., K.C.,

on behalf of the Petitioners.

U. BOISVERT, Esq.,

on behalf of the Defendants.

E. MASSON, Esq., K.E.,

on behalf of the Corporation of
the City of Montreal.

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In the year One thousand nine hundred and fifty,
on the 28th of September, appeared:

GEORGE EDWARD VERNOT,

Chief Assessor for the City of Montreal, forty-nine years
of age, residing at 5567 Cote des Neiges Road, Montreal,

Province of Quebec, witness heard on behalf of the Ville de Montréal

petitioners.

WHO, after being duly sworn on the Holy Evangelists,
doth depose and say:

EXAMINED BY MR. PLANTE,

Counsel for the Petitioners.

Q. What is your occupation with the City of Montreal,
presently?

A. Chief Assessor.

Q. How long have you been Chief Assessor for the City
of Montreal?

A. Since November, 1948.

Q. What was your occupation prior to that date?

A. Assessor. Assessor for St-George's Ward.

Q. Was it always with the Department of assessment
of the City of Montreal?

A. Yes.

Q. Were you acting in that capacity in 1941?

A. In 1941, I was assessor for St.Anne's, St.Joseph
and St.Jean Baptiste Wards.

Q. Did you act as assessor until your nomination as
Chief Assessor for the City of Montreal?

A. No, I was assistant chief for one year, prior to
that.

Q. In your capacity as assessor for the City of
Montreal, what were your duties regarding the preparation
of the roll for the immovable property and the water tax
rolls? What were your duties?

A. There are two different rolls; one is to get the
tax roll, and the other is to get the names.

Q. The name of what?

A. The name of the tenant or occupant of the premises, in the city of Montreal.

Q. How do you proceed to get this name? Do you visit the premises?

A. I go to the door and ask, and if not available at the door, I go to the landlord and ask him.

Q. Ask the landlord?

A. Yes.

HIS LORDSHIP: You don't do that yourself?

A. The assessor sometimes does it, and his clerk does it. There is an awful lot to be done, and there is a deadline, and therefore the assessor has to visit some places. It has to be done by the first of August.

MR. PLANTE:

Q. How many clerks accompany or help each assessor in those duties?

A. In 1941, there was one clerk, and sometimes a supplementary clerk. Now, there is two clerks usually.

HIS LORDSHIP: You mean one assessor for three wards?

A. Yes sir.

Q. You had only one clerk?

A. Only one clerk, and a supplementary clerk for one month in 1941, but today they have two clerks.

MR. PLANTE:

Q. What are your duties during those visits, in determining or getting the names, taking down the names of the tenants or occupants?

A. To get the real rental value.

Q. How do you proceed to get the real rental value?

A. By the rent declared.

Q. Declared by whom?

A. By the tenant or ^{the} ~~and~~ landlord.

Q. If neither one is available, how do you proceed?

A. Well, you must go inside the place and see what it is, and put a rental value on it.

Q. Is that the only way by which you can determine the rental value? For instance, if you were given a prima facie ridiculous amount for rent, would you accept it?

A. No.

Q. You would not ?

A. No.

Q. How would you proceed?

A. We have the valuation of the buildings, and we know what the total rent should be on the building, approximately. Therefore, we can know immediately if there is a ridiculous rent paid or put on it. Sometimes, they declare there is no rent for the place when relatives or somebody else like it occupies it.

Q. Then, what do you do?

A. We have to visit the place and place a rent on it.

Q. Do you consider the accommodation of an apartment or an office, the way it is finished, the furnishings of an apartment? Would that be a factor?

A. No.

Q. It would not be a factor?

A. No, just an area.

HIS LORDSHIP:

Q. A luxurious apartment would be assessed at the same price as a very poor one if they had the same area?

A. No.

Q. I think that was the question, if I understood it correctly. Maybe you did not understand the question correctly. Do you consider the quality of the apartment or of the place you are visiting?

A. Yes, we do. We put it on by comparison.

Q. Take for instance a large store where the floor would be of marble, would that be considered at the same value per foot as a store with a floor of rotten wood?

A. No, but it depends where it is.

Q. The locality comes in?

A. Yes.

Q. All the ordinary factors to assess property are taken into consideration by you?

A. Yes.

Q. There may be twenty or twenty-five or more?

A. Yes.

MR. PLANTE:

Q. In order to ascertain the rental value, do you consider it your duty to enter into the premises from time to time?

A. From time to time we should enter the premises.

Q. What would be the margin? Every two years, three years or five years?

A. Well, maybe once in ten years, if there have been no alterations to the place.

Q. How would you know?

A. Because we would get a permit asking for alterations.

Q. Are there cases where permits are not asked?

A. There are occasionally.

Q. How would you check ~~them~~ ^{then?}

A. We would not know.

HIS LORDSHIP:

Q. You are relying on luck only?

MR. PLANTE:

Q. Is that right, relying on luck only?

HIS LORDSHIP:

Q. If a person should not obtain a permit to alter the inside of the building, it is only through luck that the assessment department may find it.

MR. PLANTE:

Q. Is there any other official, besides the estimator of the city, which would safeguard the interests of the

*la voir a faire
au sujet*

city of Montreal in determining the rental value?

A. The permit department.

Q. Do they visit?

A. Yes, they visit.

Q. How often?

A. I don't know.

Q. You don't know?

A. No.

Q. Would you say also that you rely on the permit department to visit?

A. Yes.

Q. You do?

A. Yes.

Q. I am showing to you Exhibit E-90 which was filed as being a list of names of estimators or clerks of the assessing department of the city of Montreal from 1941 to 1950, regarding number 1221 Phillips Square. Would you look at that list, and see if your name appears there?

A. Yes.

Q. For what years?

A. From 1942 to 1947.

Q. From 1942 to 1947?

A. Yes.

Q. From 1942 to 1947 inclusive?

A. Yes.

Q. Would you recall if you visited these premises?

A. Yes.

Q. Did you visit these premises?

A. On one or two occasions, yes.

Q. What were they? What use was being made of this building, of that particular place?

A. I think that was on the first floor up. I visited - I vaguely remember - in the morning; there was nobody in there and the place was vacant.

Q. Were there several tenants there?

A. On the first floor, no; on the other floors, yes.

HIS LORDSHIP:

Q. When you say the first floor up, what do you mean?

A. Not the ground floor, but the first floor.

Q. How many floors were there in that building?

A. I think it was three.

Q. So, according to what you say, the first floor would be the middle floor.

A. Yes.

Q. And there was nobody there?

A. Nobody there when I visited.

Q. Was it like an abandoned floor, or an occupied one in which there was nobody?

A. Well, the door was not locked, and there were a few chairs and tables around, that I can remember. That's all.

MR. PLANTE:

Q. Were there any particular boards on the walls?

A. Not that I remember.

Q. Not that you remember?

A. No.

Q. You did not see anything on the walls similar to boards in a broker's office?

A. Not there that I remember.

Q. Not that you remember?

A. No.

HIS LORDSHIP:

Q. Any divisions or partitions there ?

A. Well, there was a large room and there were several smaller rooms off it, and it also went around. In a check at the back, there was nobody.

MR. PLANTE:

Q. Was there a very large room?

A. Fairly large.

Q. What would you call fairly large?

HIS LORDSHIP:

Q. Taking what proportion of the floor?

A. About fifty per cent of the floor.

Q. How many other rooms, approximately?

A. Three.

Q. About three?

A. Three, yes.

Q. ^{In} ~~And~~ those three rooms, would you ~~not~~ include the toilets?

A. No.

Q. What kind of walls, if there were walls, were dividing those rooms, or were those rooms divided by partitions?

A. That's about 1942 or 1943 that I visited, and I think they were plaster walls.

Q. They were plaster you think?

A. Yes.

MR. PLANTE:

Q. Would you look at Exhibit E-85 and say who was registered there, for 1221 Phillips Square?

A. I think it was . . .

Q. What was it ?

A. Phillips Square Sportsdam Association Incorporated.

Q. For what year?

A. For 1941.

Q. Is there any description of the purposes of the Phillips Square Sportsdam Association Incorporated?

A. No.

Q. Was there an assessment for water taxes?

A. Yes.

Q. Was there an assessment for business tax?

A. No.

Q. No assessment?

A. No.

Q. For the year 1942?

HIS LORDSHIP:

Q. Pardon me, but I want to follow this. Is this the registered tenant for the middle floor of 1221 Phillips Square?

A. Yes.

*Plus à faire
sur l'impôt*

MR. PLANTE:

Q. For the middle floor?

A. Yes.

Q. For the year 1942, who is the tenant registered there?

A. Square Sportsdam Association Incorporated.

Q. Is the name of the president indicated?

A. Yes, C. Baker.

Q. Is it the same name as for 1941?

A. Yes.

Q. Was that place assessed for water taxes?

A. Yes.

Q. Was it assessed for business tax?

A. No.

Q. It was not?

A. No.

Q. For 1943, what is the entry as a tenant?

A. Square Sportsdam Association Incorporated.

Q. And the president is indicated as what . . . ?

A. E. Baker.

HIS LORDSHIP:

Q. For the years 1941 and 1942, it is C. Baker, and for 1943 it is E. Baker?

A. Yes.

MR. PLANTE:

Q. Do you know what E stands for?

A. No I do not.

20 Q. Was there an assessment for water and business taxes ?

A. Water tax only.

Q. And for the year 1944?

A. The same.

Q. The same tenant, Square Sportsdam Association Incorporated?

A. Yes.

Q. And the president E. Baker?

A. Yes.

20 Q. And the assessment for the water tax?

A. The same.

Q. No assessment for the business tax?

A. No.

Q. For 1945?

A. The same.

Q. Exactly the same?

A. Yes.

Q. Without any assessment for the business tax?

A. Yes.

20 Q. These were the years that you visited? In 1946, what is the entry?

A. Square Sportsdam Association Incorporated.

Q. And the president?

A. J. Tremblay.

Q. Was there an assessment for the water tax and the business tax?

20 Q. Yes.

Q. For the business tax also?

A. No.

Q. Would you recall if at any time between 1941 and 1945, the city of Montreal was the owner of 1221 Phillips Square?

A. No I don't recall it.

Q. You don't recall it?

A. No.

HIS LORDSHIP:

Q. In what year did you say?

MR. PLANTE:

Q. If at any time between the years 1941 and 1945, during that period, the city of Montreal was the owner of those premises at 1221 Phillips Square.

A. I don't remember.

Q. Would you be in a position to make searches and inform the court and give a positive answer?

A. Yes.

Q. You would?

A. Yes.

Q. How long would it take you to get this information?

A. Half an hour.

Q. Could you come back this afternoon with the information?

A. For that one only?

MR. PLANTE:

Q. For this one now. I might ask you for more later.

Q. Would you inform the court who was the registered owner of the building at 1221 Phillips Square in the city of Montreal for the year 1941?

A. A man by the name of Schoolarinos.

Q. Atanasias Schoolarinos?

A. Yes.

Q. For the year 1942?

A. The same.

Q. 1943?

A. The same.

Q. 1944?

A. It is not the same place.

Q. Yes, it is 1221 Phillips Square.

A. Scottish Union and National Insurance Company of Edinburgh.

Q. With ~~Wester~~ their address at . . .

A. 261 St. Sacrement Street.

Q. For the year 1945 ?

A. Samuel S. Drazin.

Q. of 1595 Lajoie, Outremont?

A. Yes.

Q. As an assessor, could you tell the court what the attitude or policy of the city of Montreal was regarding social clubs, in regard to business tax?

A. We never put a business tax on a social club.

from a fair
and correct

Q. You never assessed a business tax to a social club?

A. Not to my knowledge.

Q. Not to your knowledge?

A. No.

Q. At the present time, when you are chief assessor for the city of montreal, could you inform the court as to whether or not you assess social clubs for business tax?

A. As chief assessor, I don't do any assessing.

Q. Who would be in a position to tell us what the policy is in that regard?

HIS LORDSHIP:

Q. Do your men assess?

A. My men assess, yes.

Q. As chief assessor, you should know if a business tax is now imposed on the social clubs, even if you don't do any assessment yourself?

A. There is not to my knowledge.

Q. So, there are no instructions given to tax social clubs?

A. No.

- Q. Is there a business tax for social clubs in the charter?
- A. No.
- Q. Provided for in the charter?
- A. No.
- Q. About that question, you are positive that there is no provision in the charter or in any of your by-laws for a business tax on social clubs?
- A. To my knowledge, there is not.
- Q. If in a social club there is a small counter - we will suppose - selling the odd cigarettes and soft drinks or things like that, would you consider then that you have to tax the place as a business place, like a restaurant?
- A. Well, it depends. If he has a licence or a permit from the health department to operate, and he accepts the public in there, but if it is for members only, no.
- Q. You mean to say that if it is for members only, you don't tax?
- A. No.
- Q. You don't consider that a business?
- A. No.
- Q. If he accepts the public without having a permit?
- A. We consider it business too.
- Q. As soon as the public is accepted, you consider the place as a place of business?
- A. Yes.

MR. PLANTE:

Q. How do you ascertain if it is a social club limited to members only or if the public is able to go?

A. We asked the party who gave us the information.

Q. You asked the party who gave you the information?

A. Yes.

Q. Is that the only way you check?

A. Yes.

HIS LORDSHIP:

Q. Who is that party?

A. It may be a person we meet at the door, or the landlord.

MR. PLANTE:

Q. Is there any other inquiry?

A. There is an inquiry from the health department; they check on them too.

HIS LORDSHIP:

Q. If they have no permit at all, and it is just a large hall, as you say . . .

A. There was nothing in it, there was no restaurant in there. It is just a large hall with two or three small offices.

Q. And the two times you went there, you did not meet anybody?

A. No, I did not meet anybody.

Q. How would you control or decide that it was a social club for private parties only?

A. I telephoned the man representing the landlord.

Q. Who was that?

A. A man by the name of Houel. Archives de la Ville de Montréal

Q. What was he doing?

A. He was the real estate agent.

Q. Did he represent different landlords ?

A. That landlord.

Q. There were three landlords there?

A. That was in the early time, around 1942.

Q. That would be at the same ^{time} / Schoolarinos was the owner?

A. Yes.

Q. You telephoned ~~this~~ agent?

A. Yes.

Q. He told you it was a social club?

A. Yes.

Q. Of a private nature, or did you inquire about that?

A. I did not inquire, I can't remember.

Q. ^{But,} ~~What,~~ as a rule, would you have been satisfied of a declaration by telephone to the effect that the place was used for the purpose of a social club of a private nature?

A. Yes, I would be satisfied.

Q. You would be satisfied ?

A. Yes.

MR. PLANTE:

Q. For a period of five, six or ten years ?

A. If it is the same club, yes.

Q. Without checking any further if it is true or not?

A. Yes, that's right.

HIS LORDSHIP:

Q. You may lose a lot of taxes that way.

A. No, it is the same thing, so, long as we collect the taxes, we are not interested.

Me BOISVERT: Je m'objecte, Votre Seigneurie, parce que c'est du out-dire.

La Cour : L'objection est renvoyée, et la preuve permise sous réserve quant à M. Asselin.

~~EXCERPTS FOLLOW~~

MR. PLANTE:

Q. In the case where a restaurant permit is given for definite premises, would your department consider it as a public place?

A. Yes.

Q. It would?

A. Sure.

Q. You would consider it as a public place?

A. Yes.

Q. There would necessarily be an assessment for the business tax?

A. Yes, I think so.

Q. There should be?

A. Yes.

Q. Would you look at Exhibit E-88A, and tell the court what civic address this document represents?
Mount

A. 2020 ~~Mont~~ Royal Avenue East.

Q. Described as?

A. S.P.S. Club.

Q. Is there an assessment . . . a business tax assessment?

A. Yes sir.

Q. Of how much?

A. \$350 assessed rental.

Q. Could you explain this?

A. No, I never visited that place, never visited that ward.

Q. But as chief assessor of the city of Montreal, could you explain this?

A. No I could not.

Q. Also, in this series of documents which were filed As Exhibit E-90, would you tell the court whether as an ~~assessor~~ assessor, between the years 1942 to 1947 inclusive, you have visited the premises of 1244 Stanley Street?

A. Yes.

Q. Who was the tenant there?

A. I don't know the exact dates I visited, but I know I visited several times.

Q. Would you look at Exhibit E-86A and inform the court who were the tenants or the tenant in 1941?

A. In 1941 I was not there, it was Mr. Munn.

Q. In 1942?

A. Yes.

Me BOISVERT: Je m'objecte à cette preuve.

La Cour: L'objection est maintenue.

~~ENGLISH FOLLOW~~

MR. PLANTE:

Q. Who appears as the tenant for 1942 at 1244 Stanley Street?

A. William Callaghan.,

Q. What was his indicated profession?

A. Interior decorator.

Q. Was there a water tax?

A. Yes.

Q. Business tax?

A. Yes.

Q. Did you visit those premises in 1942?

A. Yes.

Q. Are there any other registered tenants for 1244 Stanley Street in 1942?

A. No, but there was a vacant space at the back, I remember.

Q. You remember there was a vacant space at the back?

A. Yes.

Q. Would you recall how many rooms there were at 1244 Stanley Street?

A. Mr. Callaghan ^{had sort of an} ~~has sort of an~~ art gallery in the front

. . .

HIS LORDSHIP:

Q. Sort of what?

A. An art gallery and paintings and things like that.

MR. PLANTE:

Q. What do you mean on the front?

A. On the street.

Q. Was it in the first room?

A. The first room particularly, and a little bit behind
rest
that, and the ~~room~~ was vacant.

Q. Did you visit there ?

A. Yes.

Q. Do you recall what time of day?

A. In the morning.

Q. In the morning ?

A. Yes.

HIS LORDSHIP:

Q. What portion of the floor was occupied by the art
gallery?

A. When I was there, I would say about . . . a little
less than half.

Q. A little less than half was used for the purposes of
the business and, according to you, the rest was
vacant?

A. Yes, because there is a difference between the
assessed rental for water and the ~~assessment~~ ^{assessed rental} for
business. He was only using about half for business.

Q. According to your books, though Mr. Callaghan appeared to be the tenant for the whole floor.

A. Yes, that was checked with the owner too.

MR. PLANTE:

Q. When you say vacant, what do you mean?

A. Well, nothing in it.

Q. No furniture?

A. That is right.

Q. No furniture ?

A. Yes.

HIS LORDSHIP:

Q. Did you visit the place very often?

A. Twice, I think.

Q. In how many years?

A. In five years.

MR. PLANTE:

Q. What is the entry for the tenant at 1244 Stanley Street for the year 1943?

A. Star Bridge Club.

Q. Any other indication?

A. Social Club, L. H. Packer, secretary.

HIS LORDSHIP:

Q. Was that for the whole floor?

A. No, there is William Callaghan, interior decorator.

Q. Is there anything in your books to determine who appeared to be the tenant of the front part ?

A. It appears to be the Star Bridge Club with Callaghan as sub-tenant.

MR. PLANTE:

- Q. Under the indication of interior decorator, is there any entry?
- A. It says "lower".
- Q. What does that mean?
- A. It means part of the basement, if anything.
- Q. Was there a similar indication for the year 1942?
- A. No.
- Q. Is there an assessment for the water tax and business tax?
- A. Yes.
- Q. For the Star Bridge Club is there an assessment for the water tax?
- A. Yes.
- Q. For the business tax?
- A. No.
- Q. Is there a water tax for the interior decorator?
- A. No.
- Q. Is there a business tax?
- A. Yes.
- Q. When a tenant wants to be registered as a social club, what inquiries do you make? Do you find out whether they have a charter or not?
- A. No.
- Q. How do you proceed with that?
- A. We take the information at the door.
- Q. Any information?
- A. Yes, if it is reasonable, we take it.

Q. What do you call reasonable?

A. Well, the Star Bridge Club, if it is a bridge club, is a social club; that is all there is to it.

Q. If the premises have been raided by the police several times, and convicted as a gaming house, would you consider the people there reliable?

A. That has nothing to do with our department.

Q. Whom do you represent?

A. The assessing department.

Q. The assessing department of the city of Montreal?

A. Yes.

Q. What is the first object of your department?

A. To collect taxes.

Q. To your knowledge, is there anyone else in the city of Montreal who takes care of the same purposes ~~of~~ ~~taxes~~ for the taxpayers?

A. I don't know.

Q. Would you look at the entry with respect to the tenancy at 1244 Stanley Street for the year 1944?

A. Yes.

Q. And what is it?

A. Star Bridge Club, 1244 Stanley Street, L. H. Packer, secretary, and William Callaghan, 1244 Stanley Street, interior decorator.

Q. Is the assessment for the water tax and business tax the same as in 1943?

A. Yes.

Q. That is water tax on the social club?

A. Yes.

Q. No business tax?

A. No.

Q. No water tax for the interior decorator?

A. Yes.

Q. And a business tax for the interior decorator?

A. Yes.

Q. Also with the same indication "lower"?

A. Yes.

HIS LORDSHIP:

Q. What does that mean? Does it mean that the basement was included in what you considered the lease?

A. Yes.

Q. You never visited the basement yourself?

A. Yes I visited the basement.

Q. What was there?

A. The ^{last} ~~first~~ time I visited the basement there was a paint shop there.

MR. PLANTE:

Q. In 1945, is there any change in the entry compared regarding the tenancy to 1944, ~~regarding to the tenants~~ at 1244 Stanley Street?

A. Yes, it is Star Bridge Club, social club, 1244 Stanley Street, ground floor and storage, Mr. Packer, secretary. William Callaghan, 1244 Stanley Street, ground floor, 1435 front, and resident at ~~1244~~ Drummond Street.

Q. Was there water tax for the Star Bridge Club?

A. Yes.

Q. And a business tax?

A. No.

Q. Is there an increase in the water tax for the social club from 1944 to 1945 ?

A. There was an increase in the assessed rental from \$900 to \$1200.

Q. In 1945, is there a water tax for the interior decorator?

A. No.

Q. And a business tax?

A. Yes.

Q. The same one?

A. Yes.

Q. \$200?

A. Yes.

Q. In 1946 what is the entry?

A. The same as 1945.

Q. Did you visit in that year?

A. I can't say that I did.

Q. Would you look at these photographs which were filed as Exhibit E-110A, and say whether you recall that place?

A. I never saw that place.

Q. You never saw that place?

A. No.

Q. I am exhibiting to you Exhibit E-110B?

A. I never saw it like that.

Q. You never saw it like that?

A. No.

Q. What do you mean by "like that"? Did you ever see it any other way?

A. I never saw any furniture in it.

Q. Do you recall the place?

A. I recall there was a wall there, that's all, between the front and the back, between one third and the back.

Q. How many ^{rooms or} partitions were there on that floor at 1244 Stanley Street when you visited it?

A. When I saw it, there was a little room in the front, and there was a partition about two-thirds back, with a door on it, that's all.

Q. There was a little room in front?

A. Yes.

Q. And then the partition about two-thirds back, and a little room?

A. No sir, I did not notice anything at the back.

Q. You saw a little room at the front?

A. Yes, where ^{had} Mr. Callaghan ~~xxxx~~ his show place.

Q. And then?

A. And then about two-thirds back, there was a partition with a door on it . . .

HIS LORDSHIP:

Q. Would you speak a little louder please or speak in this direction so I can hear what you say.

Archives de la Ville de Montréal

Q. I understood you to say before that Mr. Callaghan's place of business occupied about half the floor space, is that right?

A. When I visited, he ^{had} ~~was~~ a show room, and he is an art dealer and he had some pictures and stuff hanging up, just behind his office. He did not occupy the whole floor completely, but he had some stuff behind his own office.

Q. But I understood you to say that you divided the place in about two halves: Onehalf occupied by Mr. Callaghan, andthe other half unoccupied.

A. That is right.

Q. Was it a different time when you visited that Mr. Callaghan was occupying only about one-third?

A. When I visited, he was occupying about half, and when I visited another time, he was just occupying a little office.

Q. And the vacant place behind this little office was about two-thirds of the floor space?

A. That's about right.

Q. So his office had decreased, or the absence of business had increased?

A. Yes.

MR. PLANTE:

Q. You say there was a partition with a door in it?

A. Yes.

Q. Did you ever go through that door?

A. Yes.

Q. Where did that door lead to?

A. The door led to a room behind it.

Q. What was in that room?

A. Nothing to my knowledge.

Q. Nothing to your knowledge?

A. Yes.

Q. Had you ever visited a bookie 's establishment?

A. No, notto my knowledge.

Q. Never in your life?

A. Never in my life, but I was sure it was a bookie.

HIS LORDSHIP:

Q. Pardon me, what was your answer?

A. I never visited a bookie, although I was sure it was a bookie.

MR. PLANTE:

Q. Did you ever visit a broker's room?

A. Yes.

Q. You would know a broker's room with a board in it?

A. I would not say, I would not know it, but I have visited buildings in which there have been brokers rooms, and the brokers have long ~~gone~~ ^{been} out of business.

Q. Have you ever assessed a place occupied by a broker?

A. Yes.

Q. You did write it down as a broker?

A. Yes.

- of the premises
- Q. If the furnishings and complements/were similar to a broker's, and it was not a broker, would your curiosity have been aroused as an assessor?
- A. No, if it was vacant, whether there was anything on the walls or not, pictures, blackboards, or lists of stock, if it is vacant, it is vacant to us, and if we go to the landlord and he says it is vacant, well, what can we do, we can't assess it.
- Q. Do you ever make any private inquiries about the tenancy of certain premises, to assure who the tenant is?
- A. Yes.
- Q. You do?
- A. Yes.
- Q. In which case?
- A. In this particular case we checked with Mr. Wallace who owned the block.
- Q. ~~When~~^{What} did you check with Mr. Willace?
- A. We asked him the names of his tenants, and he told us.
- HIS LORDSHIP:
- Q. You say it was a bridge club?
- A. Yes.
- Q. You checked with the owner of the block and it was confirmed that it was a bridge club?
- A. On one occasion, we checked, and it was Mr. Callaghan who was the tenant^{then;}; that checked with the owner. The next year or ~~two~~^{the year after,} after, I forget which

~~it was~~ Mr. Callaghan said that he was not the tenant,
that the bridge club was the tenant, so we checked
with Mr. Wallace and ^{he} ~~they~~ told us it was the bridge
^{who}
club ~~that~~ was the tenant, and he gave us the rent.

Q. He told you that it was vacant?

A. No.

Q. You said there was nothing there?

A. There was nothing there, but Mr. Wallace told us
that the tenant was the bridge club.

Q. Did you not say that there was nothing at all, that
it was vacant?

A. When I visited the place, when I got inside of it,
the only occasion I was there, there was nothing,
it was vacant.

Q. It was a bridge club the last time you were there?

A. Yes.

Q. How did you imagine bridge players playing on the
floor without anything?

A. If I visited at 10 o'clock in the morning, they would
not be playing at that time.

Q. But the tables and chairs would be there. The
players would not bring their own equipment with them
on their backs, they would not bring their chairs
and tables on their backs?

A. That is no interest of mine.

Q. Did it not arouse any curiosity in your mind that a bridge club would be just an empty space?

A. No.

Q. It is your way of considering things?

A. So long as we get the name of the tenant, and whether it is occupied, he may occupy it that day or the next day, I don't know.

MR. PLANTE:

Q. When there is a vacancy in some premises, do you indicate it in your report?

A. Yes we do.

Q. Is it indicated there?

A. No.

Q. You said part of it was vacant. ^{Do} ~~Did~~ you see any indication of vacancy?

A. No.

Q. How do you explain that?

A. We got the name of the tenant who was going to occupy it or occupied it, and we put the name on the roll.

Q. Did you ever communicate with Mr. Packer who appears as secretary of the Star Bridge Club?

A. Not to my knowledge.

HIS LORDSHIP:

Q. Mr. Packer would pay the water tax for the whole floor?

A. Yes.

Q. For the bridge club?

A. Yes sir.

Q. For how many years?

MR. PLANTE:

Q. Well, the first year, Mr. Vernot did not visit, but he did for 1942, 1943, 1944, 1945, 1946 and 1947, is that right?

A. No. The first year Mr. Callaghan paid it.

HIS LORDSHIP:

Q. And the back was vacant the first year, that was 1941?

A. No, 1942.

Q. And after that it was the bridge ^{club?} ~~time~~

A. Yes.

Q. No indication appears that it was vacant at that certain moment, although it is a general rule that if a place is vacant, it should be indicated in your report. The water tax has been paid all the time?

A. Yes.

Q. For this place?

A. Yes.

Q. Which appears to have been vacant nearly all the time?

A. No, appears to be vacant only at times. It was vacant when we passed, but there was a tenant who was supposed to occupy it.

Q. It did not surprise you that for all those years,
when it was so easy to make money with ^{property,} ~~profiteering,~~
^{large} that at the time of your visit that ~~fine~~ space would
be absolutely empty?

A. It was supposed to be occupied by a bridge club.

Q. There was nobody playing bridge there?

A. Not at 10 o'clock in the morning.

Q. You would expect something to play bridge with,
you would expect to see tables and chairs, or it
would be silly to bring their equipment every night.

A. I don't know, I don't belong to a bridge club.

Q. You have played cards before ?

A. Yes.

Q. You know very well it is not like a brass band,
you don't carry your equipment wherever you go,
you don't bring your instruments with you. Will you
tell me something? Did you know this was a bookie?

A. I could not swear that I knew it was a bookie.

Q. Did you not suspect?

A. I had a slight suspicion.

Q. Why did you not act accordingly?

A. Why act accordingly?

Q. Why did you not make an inquiry to see if it was
a place of business or a bridge club?

A. Well, even if it is a bridge club, it doesn't ^{pay} ~~take~~
any business tax.

Q. I don't know if you have any by-law authorizing the imposition of a tax on a bookie.

A. No, we have no by-law.

Q. You have a by-law authorizing a tax on agents though?

A. Yes.

Q. Is it not a fact that many bookies, to your knowledge, were listed as agents.

A. When there was a suspicion there was a bookie.

Q. You had a suspicion and you did not list it as a bookie?

A. No sir.

Q. You said that bookies listed as agents would pay tax?

A. Yes, but this is a social club.

Q. Did you not say a minute ago that it was a bookie?

A. At the bridge club?

Q. You did not list that as an agent?

A. No.

Q. Why?

A. Because the name given to me was that of a bridge club.

Q. And you said when you were not satisfied with the information given to you, then, you would make an inquiry?

A. Yes.

Q. Why did you not make an inquiry in this case?

A. I made an inquiry to Mr. Wallace, and he said it was a bridge club.

Q. This was satisfying?

A. Yes.

Q. You were supposed to collect taxes for the City.

not for the owner.

A. For the City of Montreal; we are supposed to put an assessed rental on it.

Q. But there is the business tax that interests everybody and you said there that in some cases when it was a bookie, you would classify him as an agent and collect taxes as from an agent?

A. No, I did not say that.

Q. Yes, you said that certain bookies were listed as agents.

A. Some assessors did, I have never done it myself.

Q. But to your knowledge, you are not the last one in your department, you are the chief, to your knowledge in your department, some bookies have been listed as agents?

A. Where there was suspicion, some assessors did.

Q. And those bookies had to pay a business tax as agents?

A. I would not say so, some of them did not pay.

Q. If a man is listed as an agent, would he not have to pay the business tax of a general agent?

A. Yes.

Q. You told us that in this particular place you had a suspicion that it was a bookie, most probably because when you were told it was a bridge club it sounded very awkward to you, the same as it did to me. You made an inquiry which was extraordinarily summary, you just asked the owner if it was true, and he said it was rented to a bridge club and you were satisfied with that?

A. Yes.

Q. This is exactly what you did?

A. Yes.

Q. Very well. Did you do the same with any other bookies?

A. I don't know.

Q. You don't know?

A. No.

Q. Any other places that you suspected ^{of} ~~as~~ being bookies?

A. One or two, yes.

HIS LORDSHIP:

Q. That may not have anything to do with this inquiry, but over a period of ten years, what would have been the amount of taxes that could have been raised?

A. I don't know.

Q. You have no idea?

A. No.

Q. What would have been the business tax paid by an agent on the place about which we are talking?

A. Ten per cent of the assessed rental plus eight per cent sur tax.

Q. What was the assessed rent there? \$1200 for a year?

A. Yes, for 1946 it was \$1200.

Q. It would be \$120 a year for we don't know how many years, and those suspected bookies, the two or three about which you talked, would be

about the same?

A. About the same.

Q. Nearly always in the same locality, inasmuch as the business centre is concerned?

A. Yes.

Q. Would you give me the number and the address of the two or three places that you had suspicions about?

A. Well, there is the Antebec Bridge Club.

MR. PLANTE:

Q. Was that at 905 St. Catherine Street west? It is one of the addresses mentioned in the petition?

A. I was always stopped at the door, I was never let in, so the information was given me at the door.

HIS LORDSHIP:

Q. You were stopped by a man at the door ?

A. Yes.

Q. You did not go in?

A. No.

Q. What was the man doing?

A. He was just standing there and asked me what I wanted. I said I was from the city of Montreal for the water tax.

Q. What was he doing there?

A. Sitting.

- Q. What were his functions?
- A. I don't know.
- Q. You have been living in Montreal for quite a few years?
- A. Yes.
- Q. Why did you suspect that this place was a bookie?
- A. I was upstairs and a man stopped me. He said, "What do you want"? I said "I want to know who occupies the place". He said "Where are you from"? I said I was from the city of Montreal and he gave me the name of the president and the secretary of the club and I checked with the people who had the building, the Northeastern, and they said it was true.
- Q. And you being an officer were stopped?
- A. Yes.
- Q. What did you think, when you were stopped?
- A. I have never entered a private dwelling yet, if I am stopped at the door.
- Q. We are talking about suspicions. Did that not arouse in your mind suspicion that there was something illegal going on there?
- A. I told you I suspected something, I admit it.
- Q. What did you think this man was doing there?
- A. He is the doorman.

Q. In public places, generally, the doorman helps you to get in?

A. Yes.

Q. And there you were stopped, he stopped you, and you did not say "I am allowed to get in, I am an officer of the city of Montreal, and get out of my way"?

A. So long as my information satisfied me.

Q. But your mind was not satisfied if you had suspicions there?

A. I had no suspicions, what I mean is that so long as it was the Antebec Bridge Club, it was mentioned at the door, I was satisfied.

Q. You had suspicions, you told me that, and you come back on it?
wont ~~you back on that point?~~

A. Had suspicions of what? ~~That is xxxxxxxxxx bookie~~

Q. That it was a bookie?

A. What did that have to do with ~~xxx~~ ^{me}?

Q. We are talking about your functions, that you could have listed that place as an agent and at least taken away to tax the agents there, you would have done as others did, who were not chief assessors. What was the other place about which you had suspicions? You have two there, and you said there were three. Where was it?

A. On the south side of St. Catherine Street,
just about in front of there.

Q. About 906?

A. Some place there.

Q. The same procedure was repeated, I take it for
granted?

A. No, I was there in the morning, and there was
nothing in the room.

Q. Nothing?

A. Yes.

Q. No boards?

A. No.

Q. Did you look?

A. I did.

Q. No chairs?

A. A number of chairs.

Q. No tables?

A. No, no tables, and I got the information from
the man who rented the whole building.

Q. Did you not know it was a bookie?

A. I was only suspicious, that's all.

MR. PLANTE:

Q. Would you recall whether it was 894 St. Catherine
west?

A. Where is that? 894, where is it?

Q. I don't know, I think you are in a better position
to know than myself.

A. Who is the owner of it?

MR. PLANTE:

A. I cannot tell you offhand, I cannot carry all those records.

Q. Did you ever suspect that 1221 Phillips Square was a bookie?

A. No.

Q. You never suspected it?

A. No.

Q. Who gives instructions to ^{the other} ~~your~~ assessors?

Is it you, as chief assessor?

A. No, the instructions to assessors are set down in the by-law of the city of Montreal and the charter.

Q. Who sees that they carry out the instructions of the law as written down in the by-law of the city of Montreal? Who sees to it, who is their boss?

A. There are two assessors, one Protestant, and one Catholic, and one is to assist the other.

Q. Who is the chief assessor?

A. I am.

Q. Could you look again at one of these pages which were filed as a series of exhibits under number E-90 for 1212 Peel Street, and say whether you

*Page a faire
au sujet*

have visited, as an assessor, these premises in 1942?

A. I ^{can} ~~can't~~ tell you the truth, I was never in those premises.

HIS LORDSHIP:

Q. Which one?

A. 1212 Peel.

MR. PLANTE:

Q. Does your name appear for 1942?

A. Yes.

Q. 1943?

A. Yes.

Q. 1944?

A. Yes.

Q. 1945?

A. Yes.

Q. 1946?

A. Yes.

Q. 1947?

A. Yes.

Q. You have never been there?

A. Never been in those premises.

Q. How did you determine, how did you assess the water tax and the business tax if there was some?

A. The owner, Mr. Markum, had his tavern downstairs, and I could never get into them, so I went to Mr. Markum and asked him who the tenant was.

Q. Why could you never get in?

- A. Because the door was locked.
- Q. In all those years?
- A. Yes.
- Q. Just how many times would you have been around there?
- A. Myself, I might have been two or three times.
- Q. And your men ?
- A. About another two or three times.
- Q. When a door is locked though, is it not a rule in your office to send another man a few days after?
- A. If we cannot get the information we want, we do, but if we can get it from the landlord who tells us who the tenant is and the rent payable, we don't send another man back.
- Q. What kind of taxes were imposed on that place?
- A. Well, I think that is a bridge club there.
- Q. No business tax?
- A. No.
- Q. Would you look at the entry for 1942?
- A. Yes.
- Q. What is the entry for 1942 at 1212 Peel Street?
- A. Ace Bridge Club Incorporated, unlicensed club.
- Q. What does it mean unlicensed? Sometimes we see licensed and sometimes we see unlicensed.

- A. Unlicensed, they haven't got a permit to sell alcoholic liquors.
- Q. How do you check, how do you verify?
- A. We verify it in various ways, asking the Liquor Commission
- Q. When there is a restaurant licensed in the premises, do you verify with the privilege and permit department of the city of Montreal?
- A. We can verify there and on the wall. If they have a liquor permit they have it on the wall, and if we don't see it, we ^{can} check with the Liquor Commission.
- Q. But in the case of a licence for a restaurant, do you verify with the department?
- A. No.
- Q. Has it any bearing on the assessment?
- A. Yes, there ^{is} ~~are~~ different rules for the liquor licences.
- Q. I am not talking about liquor, I am talking about restaurant licences, which are under the authority of the city of Montreal. Are you in contact with the privilege and permit department?
- A. No, we are not in contact.

Q. Is your department interested in knowing who has a restaurant licence or not?

A. We are not exactly interested.

Q. Is it not a fact that you said a moment ago that when there is a restaurant licence, you consider the place as a public place?

A. Yes.

Q. How is it that you are not interested in knowing if a restaurant has a licence or not?

A. The licence is up in the place.

HIS LORDSHIP:

Q. If you can't get in to see if the licence is up?

A. We don't know.

Q. And then you don't check?

A. No.

Q. It is awfully easy to start a business; just lock the front door and get the people to come in by the back door.

A. Your competitors would notify us.

Q. No competitors notified you there?

A. No.

Q. Did you have any suspicion that this was a bookie too?

A. I did not know what was going on there, up there.

Q. You did not know at all, but you did not take it for granted that it was a bridge club?

A. Well, it was called a bridge club.

Q. You were not convinced, at the bottom of your conscience, that it was a bridge club, were you?

A. I was not interested.

Q. Were you deeply convinced, at the bottom of your conscience, that this place was being occupied as a bridge club?

A. I did not know what was going on.

Q. That's not an answer, you don't dare answer me. Were you satisfied, deep in your heart, and your conscience, that this was a bridge club, or did you not have a suspicion that something else was going on?

A. I suspected that something was going on.

HIS LORDSHIP:

For suspicion. All the other questions would apply to this one too.

Q. You had no suspicion about 1221 Phillips Square?

A. It was empty when I visited there.

Q. In those years, leaving a place empty like that, that did not surprise you, ~~must~~ seeing a place like that empty? What was the rent for 1221 Phillips Square?

A. \$1800.

Q. A month?

A. No, a year.

Q. What was the area?

A. I could not tell you.

Q. Approximately?

A. Approximately 43 by about . . . no, 30 feet by about 60 feet.

Q. The second floor ?

A. The first floor up.

Q. The middle floor?

A. Yes.

Q. \$1800 a year?

A. Yes.

Q. That would be a dollar a square foot a year?

A. Yes.

Q. Would that be approximately right?

A. Approximately, around there, \$1 at that time.

Q. In those days?

A. Yes.

Q. Why would somebody pay \$1800 a year to keep a place vacant?

A. I don't know.

Q. You don't know?

A. No.

Q. It makes no sense?

A. No.

Q. You did not come to the conclusion that there was something odd going on there?

A. So long as the water and the business taxes were paid, I was not concerned.

*was a fair
and square*

Q. Was the business tax paid?

A. No.

Q. Maybe your duties were fulfilled so long as the water and the business taxes were paid, but did you not find it odd that someone would pay \$1800 a year for a space kept vacant?

A. Well, if we go to extremes, I would say no.

HIS LORDSHIP:

Q. Then, I would say, I would ^{not} believe you. You may give me whatever explanations you want to, you had suspicions about four other places. It is difficult to convince me of that.

A. I will tell you of a case on Mill Street where a company was interested in a ^{park and bought a part of} ~~part of ground from~~ the Canals, and they have trees on it and have a garden. In that case, they have spent a lot of money . . .

HIS LORDSHIP:

Q. I understand that. For the sake of beauty, they would rather have that than make a little money.

A. Yes.

Q. That is easy to understand.

A. But in extreme cases I could . . .

Q. But this is not an extreme case, it is a case exactly similar to the four others about which you admitted you had suspicions.

HIS LORDSHIP:

As it is almost 12:30, ~~mm~~ the court will adjourn until 2:15 p.m.

The hearing resumed at 2:15 p.m.

WITNESS:

Your Honour, might I take a minute . . .

HIS LORDSHIP:

Pardon me.

WITNESS:

Might I take a minute of your time to correct an impression that may be got from this morning's evidence. After the assessors ^{have} completed their roll for the 1st of August, after that the city auditors audit the roll to make sure that the taxes are put on ^{in conformity} ~~conforming~~ with the by-law and charter.

MR. PLANTE:

Q. Do you mean by that that the auditors ~~for~~ the city of Montreal make an inquiry of their own?

A. They do some.

Q. They do some?

A. Yes.

Q. What inquiries do they make, do you know personally that they do make inquiries?

A. I know that cases came up on chain stores.

one
There are sixteen assessors, ~~and~~ might have a
store in his ward and not know that there is
another store in another ward, and the auditors
send ~~an~~ account saying
~~hand~~ us an ~~accounting~~ that is not properly
assessed.

Q. But in this particular field in which we are
now, is it to your knowledge that the auditor
of the city would go, for instance, and check
whether 1212 Peel Street, which is apparently a
bookie, that the assessor puts on the taxes that
he should?

A. They would check to the extent that a social club
is incorporated and registered in this building
as a social club or a bridge club.

Q. Do you know personally if the assessor would
verify as to the authenticity of the charter of a
~~bridge~~ club?

A. No, I don't know.

Q. You don't know that?

A. No.

Q. Would they verify whether the clubs are acting
as bona fide clubs and restricting the entrance
to the members or accepting anybody? Would
they check that?

A. I don't know.

Q. Do you think that would be pertinent ?

A. No.

Q. It would not?

A. Not to their work. You asked me this morning if the city of Montreal was proprietor at 1227 - 17 Phillips Square. The city of Montreal has never been registered as the owner of that property, but an auction sale for taxes by the city of Montreal to the Scottish Union and National Insurance Company of Edinburgh is registered the 3rd day of the 8th month of 1943.

MR. PLANTE:

Q. How did the city become the owner of 1221 Phillips Square in the first place?

A. We have no record of the city being the owner, but we have a record of an auction sale for taxes.

HIS LORDSHIP:

Q. On what date?

A. The 3rd day of the 8th month in 1943.

MR. PLANTE:

Q. How long ^{had} ~~has~~ the city been in possession? How long ^{had} had the city/any title to the property?

A. I do not know.

Q. Were you not asked this morning to make these searches?

- A. I looked at the roll to see who the registered owner was. Schoolarinos was the owner in 1943, and the next owner appearing was the Scottish Union and National Insurance Company of Edinburgh.
- Q. Does it not appear in your register that Atanasias Schoolarinos was the owner from the 30th of November, 1921 to the 16th of February, 1942 ?
- A. In our rolls they are by year or three. I went to 1941, to the 1941 roll where Schoolarinos was reported as the owner.
- Q. Could you not look inbetween?
- A. No, it is in another book.
- Q. Could you look in that other book?
- A. Yes. I started in 1941 as I thought your request was.

MR. PLANTE:

With the permission of the court, I will ask you to check whether the city of Montreal had title to the property between the 16th of February, 1942 to the 6th of August, 1943.

- Q. Did you make any inquiry to find out whether there was a permit for restaurant granted by the city of Montreal in the years 1942, 1943, 1944, 1945, 1946 and 1947 for 1221 Phillips Square ?
- A. No.
- Q. The years that you visited?
- A. No.

Q. Why?

A. I could not say that I visited all those years.
I visited once or twice during that time.

Q. Is not the report from your department under
your own signature?

A. Yes sir.

Q. What does it mean?

A. It does not say that I visited, it says I was the
assessor.

HIS LORDSHIP:

You are referring to what report?

MR. PLANTE:

I am referring to Exhibit E-90, my lord.

Q. What does it mean exactly? What does your name
on this list mean?

A. It means I was the assessor for the ward.

Q. Does it mean that you were the one representing
the interests of the city of Montreal to ascertain
the water tax, the business tax and also the
property tax?

A. Yes, but it does not mean to say that I visited.

Q. Was there anybody else in authority to see that
the interests of the city were safeguarded there?

A. You have the lists there, with the clerks.

Q. The clerks are under whose authority?

A. Under the assessor.

Q. Under the assessor?

A. Yes.

Q. Your name appears there?

A. Yes.

Q. For those years?

A. Yes.

Q. So you were the one in authority?

A. Yes.

Q. You did not inquire?

A. No.

Q. Do you feel you would like to give the same answer as you did this morning, that you did not care, that you were not interested?

A. No.

Q. You were not interested?

A. No.

Q. Would you look again at Exhibit E-90, and tell the court whether you were the assessor for 486 St. Catherine Street west for the years 1942 to 1947 inclusive?

A. Yes.

Q. Did you visit the premises at 486 St. Catherine Street west in 1942?

A. I could not say whether I visited or not on this date.

Q. In 1943?

A. Same answer.

Q. In 1944?

A. Same answer.

Q. In 1945?

A. Same answer.

Q. In 1946?

A. Yes.

Q. In 1947?

A. Yes.

Q. Would you look at this exhibit E-89B, and say what it is?

A. It is a copy of the tax roll for 1942 for a place at 486 St. Catherine Street west.

Q. What is the entry there for the tenant?

A. The tenant in the basement is Square Sportsdam Association Incorporated, social club, Joseph Tremblay, president.

Q. Is there an assessment for the water tax?

A. There is water tax, yes.

Q. Business tax?

A. No.

Q. No business tax?

A. No.

Q. Did you inquire whether there was a restaurant permit there?

A. The next one to it is the restaurant permit, Samuel Hyams.

HIS LORDSHIP:

Q. The first one occupied by the Square Sportsdam

Association, that was the basement?

A. Part of the basement.

Q. For that one, no restaurant permit?

A. No restaurant permit.

MR. PLANTE:

Q. Do you swear there was no restaurant permit, or if you do not know?

A. Well, I do not know exactly, but I have a restaurant in the basement, there would be two restaurants in the basement, which we don't know. There might be two restaurants on the same floor.

Q. What about the first one?

A. I am not sure whether or not there was a restaurant.

Q. You don't know?

A. No.

HIS LORDSHIP:

Q. You want to add that you knew there was a restaurant in another part of the basement ?

A. Yes, water and business taxes charged.

Q. Do you know if those two parts were separated in a certain way?

A. Yes, I do ^{know} ~~not~~ the two parts were separated.

Q. Did you visit the place?

A. I visited that building, yes.

MR. PLANTE:

Q. You visited that building?

A. Yes.

Q. Did you visit the restaurant?

A. Yes.

Q. Did you visit the Square Sportsdam Association?

A. Where the Square Sportsdam Association was, when I visited it was an electrical appliance salesman in there after.

Q. After what?

A. After the Square Sportsdam.

Q. But in the premises occupied by the Square Sportsdam what was there?

A. I don't know exactly now.

Q. But at that time?

A. In 1943.

Q. In 1942, when you said there was the Square Sportsdam Association?

A. I don't remember. I know where they were supposed to be.

MR. PLANTE:

Q. Here is the assessment for 1942?

A. Yes.

Q. Square Sportsdam Association, is that correct?

A. Yes.

- Q. Joseph Tremblay, president?
- A. Yes.
- Q. Did you visit then?
- A. No, not then.
- Q. When did you visit?
- A. I must have visited about 1944, around there, some time around 1944.
- Q. You made a report for the taxes in 1942 without visiting?
- A. That was given to us by a list from the owner, the Workman Uniform, and they supplied us with a list. I can't remember whether or not I was there, but I know I was there later in 1944, about 1944.
- Q. Let us go to 1944. Who is the tenant you reported in 1944 at 486 St. Catherine Street west?
- A. It is marked as vacant.
- Q. Do you recall what it means?
- A. Yes.
- Q. What does it mean?
- A. It means there was nobody in there at all, nothing in there.

HIS LORDSHIP:

- Q. Is this the part occupied by the Square Sportsdam Club?
- A. Yes.

- Q. It is marked as vacant?
- A. Yes.
- Q. Not occupied by anybody?
- A. Yes, sir.
- Q. That Square Sportsdam Club was no longer registered in your books as tenant?
- A. That is right.
- Q. What kind of a place was it?
- A. It is a basement of a building on St. Catherine Street, west of the Princess Theatre.
- Q. What kind of a basement was it? What were the dimensions? How was it equipped or furnished?
- A. Cement floor and beaverboard walls.
- Q. And the dimensions?
- A. The dimensions would be about 20 feet by about 60 feet; 20 feet by about 45 or 60 feet.
- Q. MR. PLANTE:
- Q. Was this one of the addresses about which you had suspicions as being a bookie.
- A. No, because the owner told me it was vacant.
- HIS LORDSHIP:
- Q. Pardon me, what was your answer?
- A. The owner told me it was vacant, and they had no tenant there.
- Q. How long was it registered vacant in your books?
- A. It started in 1944, I don't know; he would have it in his records. I know that shortly after

an electrical appliance company went in there,
and it was used as a storage too.

MR. PLANTE:
not

Q. Was it/much later that the electrical appliance
company rented there?

A. It may be so.

Q. Would you look at your entry for 1945 and read
to the court what your report was?

A. Square Sportsdam Association Incorporated,
J. Tremblay.

Q. In 1945?

A. Yes.

MR. PLANTE:

Q. Was there an assessment for business tax?

A. No. Next to it was the Excel Distributor
Company, radio parts. That is the one I was
thinking of.

Q. But the Square Sportsdam was still there?

A. It appears.

Q. Did you visit the Excel Distributing Company?

A. Yes.

Q. Did you visit the Square Sportsdam Association?

A. No, I did not.

Q. Why?

A. Because I did not have to.

HIS LORDSHIP:

Q. Is the part registered as being occupied by the

Square Sportsdam Association still supposed to
be vacant then?

A. No, it is occupied.

Q. It was vacant only in 1944?

A. Yes.

Q. Is there a business tax for the Square Sportsdam
Association?

A. No.

Q. You don 't know if it was really vacant, or if
there ^{were} any furnishings there or boards?

A. No.

MR. PLANTE:

Q. Was there more than one tenant?

A. Where?

Q. At 486 St. Catherine west, in the basement.

A. Yes, there is more than one tenant.

Q. In
~~Amx~~ the space occupied by the Square Sportsdam
Association?

A. No, there was the Excel, the Square Sportsdam,
and Mr. Hyams.

Q. But they were not in the same room?

A. No.

Q. Would you make further searches to give the court
this information about 1221 Phillips Square?

A. Yes.

MR. PLANTE:

I am through with the witness for the time being, My Lord.

EXAMINED BY MR. BOISVERT.

Counsel
~~Counsel~~ for the Defendants.

Q. In the performance of your duties as assessor, when you had suspicions of the existence of a bookie ^{at} ~~and~~ such a place, did you inform the police department accordingly?

A. No.

EXAMINED BY MR. E. MASSON, K.C.

Counsel
~~Counsel~~ for the Corporation of the City of Montreal.

Q. I understand that around 1940, the department of assessors of Montreal ^{had} ~~have~~ been reorganized when the board of revision was introduced. Do you remember what date that was?

A. The board of revision was reorganized in 1941. But it was in existence before 1939, when I went there.

Q. At one time, there was a five man board which was reorganized to a three man board in 1941, it was reorganized as a consequence of the law that was adopted, putting the city of Montreal under the control of the municipal commission of the Province of Quebec.

A. I could not say that.

Q. I understand that at the time this board of revision was introduced, there were changes effected in the department insofar as valuation of property for municipal and business taxes was concerned?

A. Well, the roll was pegged for valuation purposes about 1936, and a new roll was deposited in 1941.

Q. I understand that the roll from 1941 was supposed to be reviewed or changed every three years, is that right?

A. That's the valuation roll?

Q. The valuation roll.

A. Yes.

Q. What about the municipal taxes, water rates and business taxes, was it the same thing?

A. No, they are to be done yearly.

Q. Now many employees were there to visit those places, the surroundings where you were working? Were you in charge exclusively of that part which you have described this morning, or if other employees were working with you?

A. I had a clerk, and sometimes when I needed one I got an extra clerk.

Q. How many buildings, apartments and houses would you have to visit within a year, in the vicinity of where you were working?

A. Oh, I would say about close to 12 or 15 thousand.

Q. Twelve or fifteen thousand?

A. Yes.

HIS LORDSHIP:

Q. That is in the three wards you were talking about?

A. No, in St. George's Ward he is talking about.

Q. In St. George's Ward alone?

A. Yes, ⁱⁿ ~~and~~ the other ones, there would be a little more, approximately 18,000.

Q. So, you had to visit around 33,000 apartments and buildings?

A. Not every year, 15 or 17 thousand.

Q. BY MR. MASSON:

Q. How many did you have to visit per day?

A. Usually, we figured out about 200 places a day.

Q. You had to visit 200 places a day?

HIS LORDSHIP:

Q. I don't think you mean personally?

A. No, my clerk and myself, my clerk and myself to get the work done on time we had to visit 200 places.

MR. MASSON:

Q. Your clerk would have 100, and yourself 100?

A. My clerk most likely had to visit 150, and I had 50, and I had to do other work at the same time.

- Q. Besides visiting those 200 places a day, you had particulars to make, reports to write on the books and everything?
- A. Yes.
- Q. And besides that, you probably had to discuss with your associates in your department the valuation to put in certain cases which were quite difficult?
- A. Yes, we had to discuss it with our associates, and also with the proprietors at times.
- Q. Was there any special by-law ~~which~~ which was regulating the department, the chief of your department, the officials and employees of your department before 1940?
- A. Oh yes.
- Q. In municipal by-law determining what your functions were?
- A. That is determined in the charter. It starts about article 360 in the charter.
- Q. Since the amendment of 1939, but before that?
- A. In the 1922 charter too, it is the same.
- Q. There was no by-law besides that introduced in order to regulate your functions?
- A. No.
- Q. So, all the obligations you had to fulfill and the duties of an assessor have to be determined by the charter of the city of Montreal and nothing else?

A. That is right.

Q. In order to know if you are at fault at any time in exercising your functions, all you have to do is to look at the charter of the city of Montreal?

A. Yes sir.

Q. Who was your chief at the time?

A. Mr. Hulse.

Q. Mr. Hulse was in function up to what time?

A. Until about 1947.

Q. In 1947 who was appointed?

A. Mr. Martin ~~was~~ was temporary.

Q. And after that?

A. Mr. Paris.

Q. Mr. Paris was performing functions up to what time?

A. Until November, 1948.

Q. At that time you were appointed yourself, were you not?

A. Yes.

Q. Now, there is one question I will put to you. When you were preparing the assessment roll, there were complaints that were being sent by the ~~owners~~ owners or the tenants to your department?

A. Yes.

Q. What would you do at that time with those complaints? I understand that in accordance with

the law, you had to refer them to the board of revision?

A. There are two classes of complaints. The assessed rental of \$1000 or less can be dealt with by the assessor, and the second one of \$1000 or more assessed rental must be sent to the board of revision.

Q. I understand there are thousands of cases submitted to the board of revision?

A. There are quite a few.

Q. If I understand it correctly, it took about four years for the board of revision to review most of the valuations, in order to put everything on the same standard.

A. You are talking about the valuation roll, and I was talking about the water and business roll.

Q. Under the charter, is it not a fact that the valuation of rentals for water rates and business taxes were always submitted to the board of revision when the amount was over ~~\$1000~~ ^{\$1000?}

A. Yes sir.

Q. If I understand it well, it took about four years for the board of revision to review all the assessments that were submitted to ~~it~~ it, in order to establish standards which were to be applied all over the city of Montreal. Is that to your knowledge?

A. It took a long time, I remember.

Q. I understand that as a consequence of the appointment of the board of revision, there was at the same time a special department in Montreal who did prepare a relevé or plan of most of the buildings in Montreal.

A. Yes.

Q. And the department of the city of Montreal which was in charge to determine . . .

Me DRAPEAU: Je m'objecte parce que c'est une question suggestive.

La Cour : Je permets à Me Masson de poser cette question suggestive.

~~ENGLISH FOLLOWING.~~

MR. MASSON:

Q. What is the name given to that department which has prepared a relevé or plan of most of the houses in Montreal?

A. The Technical Service.

Q. At the same time as the appointment, or perhaps before the appointment of the board of revision, the Technical Service was appointed?

A. They were doing work as far back as 1933. I can't remember.

Q. The purpose of that department was to visit all houses?

A. Yes.

Q. To prepare estimates, plans, and supply to the board of assessors all information that was useful in order to assess the property, is it not?

A. Yes.

Q. That department has been working since 1933?

A. To my knowledge.

Q. The work that they did is quite complete?

A. Well, we have a lot of new buildings.

Q. I mean the buildings that were in existence in 1945?

A. Pretty nearly.

Q. The Technical Service of the city of Montreal has prepared a plan and relevé of the inside divisions of the buildings for all buildings, or most of the buildings up to 1945?

A. Yes.

Q. Were you receiving complaints from the ratepayers of Montreal about any property, contesting the manner in which the valuation of the property or the assessment for municipal taxes or business taxes or water rates was made.

A. Yes, we received complaints.

Q. In other words, everybody could complain to your department if something was wrong about the roll you were preparing?

A. Certainly.

Q. What would you do then?

A. Between the 1st and the 20th of August, the charter stipulates that we can receive complaints against the water and business taxes.

Q. From anybody?

A. From anybody.

Q. Even if the complaint referred to a tax which the party complaining of did not have to pay?

A. That would cause an inquiry, and between the 1st and the 31st of December we received complaints on the valuation roll.

HIS LORDSHIP:

Q. Did you say that you received about 1000 complaints a year?

A. No.

Q. What did you say about 1000?

A. \$1000 value.

Q. How many complaints would you receive a year concerning water tax? Just approximate figures?

A. 5000, about 1000 or so of which would go to the board of revision.

Q. And about the business tax?

A. That is the same.

Q. About 5000 a year. Was that in your ward?

A. The whole city.

MR. MASSON:

Q. While you were exercising your functions as an

assessor, did you receive any complaint about the social clubs or gambling houses to which you referred this morning?

A. No.

Q. Never received any complaints?

HIS LORDSHIP:

Q. Why would they, they were not taxed.

MR. MASSON:

Anybody could complain.

Q. I mean from a third party, I don't mean from the party who was assessed.

HIS LORDSHIP:

Q. You never received any?

A. No.

MR. MASSON:

Q. You remember that Mr. Plante was a lawyer and clerk of the recorder's court in Montreal?

A. I have read that in the papers.

Q. Is that the only way you noticed it?

A. That is the only way.

Q. You knew that he was also the lawyer of the department of police?

A. The same way.

Q. You knew at the same time that he was deputy morality, director of ~~Montreal~~ in charge of morality; you knew that?

A. Well, I read it in the papers, that's all.

Q. Did you ever receive a complaint from Mr. Plante about the assessment roll for municipal taxes for water rates or business taxes, in reference to the properties which were under your control?

A. I never received any.

Q. You never received any?

A. No.

EXAMINED BY MR. PLANTE,
Counsel
~~Council~~ for the Petitioners.

Q. Do you know who is in charge of the Technical Service of the city of Montreal?

A. At present?

Q. Yes.

A. It is under Mr. Gibeault, who was director of public works, and it is in charge of his assistant Mr. Gravel.

Q. Do you know if the Technical Service has plans of the houses about which you were questioned this morning for the years 1942 to 1946?

A. They have some plans of that.

Q. Plans that would show the division?

A. I would not say that.

Q. What would they show?

A. They would show the land the dimensions of the buildings and would detail it, whether it was a two-storey house, and the description of the construction.

Q. I understood by the question from Mr. Masson that you gathered most of your information about city employees from the newspapers, is that right?

A. No, but as we have no inter-departmental correspondence, telling us who are promoted or demoted, we are not fully aware or informed on other departments.

Q. In 1946, did you read the papers about the ~~trial~~ trial of one Harry Ship, for keeping a betting house at 906 St. Catherine Street east?

A. Yes, I did read something.

Q. Did you read particularly the part which might interest an assessor of the city of Montreal?

A. No.

Q. You did not?

A. No.

Me SIMONEAU: Je m'objecte à cette question.

La Cour: Je maintiens votre objection.

~~XXXXXXXXXXXXXXXXXXXX~~

MR. PLANTE:

Q. Did you receive any complaints from Mr. Masson as owner or administrator of 1455 Bleury Street?

Me. FAVREAU: Je m'objecte au nom du barreau.

Me PLANTE: Je retire la question, et j'ai fini du témoin pour le moment.

Interrogatoire suspendu.

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