



## CHAPTER 54

An Act respecting the municipal valuation of lines for  
the transmission of electric power

*[Assented to, the 20th of May, 1937]*

**HIS MAJESTY**, with the advice and consent of the  
Legislative Council and of the Legislative Assembly  
of Quebec, enacts as follows :

- 1.** Electrical transmission lines for lighting, power or heating purposes, and their accessories, shall be deemed immoveables and taxable as such.
- 2.** For municipal valuation purposes, the real value of the said electrical transmission lines is hereby fixed as follows:
  - a.* at one thousand dollars each for pylons (towers) the base whereof covers one hundred square feet or more in area;
  - b.* at eight hundred dollars each for pylons (towers) the base whereof covers an area exceeding twenty-five square feet but not reaching one hundred square feet;
  - c.* at two hundred and fifty dollars each for pylons (towers) the base whereof covers an area of twenty-five square feet or less;
  - d.* at seventy-five dollars each for poles made of material other than wood;
  - e.* at twenty-five dollars each for wooden poles.
- 3.** Such real value shall serve as a basis for the municipal valuation of said electrical transmission lines for lighting, power or heating purposes, and shall be entered on the municipal valuation roll and shall be

Deemed  
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Fixing of  
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for munic-  
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To be com-  
prised with  
electrical  
transmis-  
sion lines.

prise wires, transformers, insulators and anchorage, as well as all other accessories usually placed on or between such pylons or poles.

Application. **4.** This act shall apply solely to corporations governed by the Municipal Code.

Coming  
into force. **5.** This act shall come into force on the day of its sanction.