



## CHAPTER 56

An Act to authorize the procedure necessary to establish  
the extent of exemptions and commutations of  
municipal taxes and school taxes

*[Assented to, the 24th of March, 1937]*

**WHEREAS** numerous exemptions and commuta- Preamble.  
tions of municipal and school taxes have been  
ratified or granted during the last twenty years at least;

Whereas during the Session of 1931, the then Government stated that it was not aware of the real value of the immoveable property belonging to industrial or commercial corporations benefiting from an exemption or commutation of taxes, whether municipal or school;

Whereas it is the duty of a government to protect and guarantee the rights of the population by taking into account the situation created for the latter by the laws adopted;

Whereas it is urgent and in the public interest to draw up a statement of the exemptions and reductions of municipal and school taxes granted to industrial and commercial establishments and to know the real value of the immoveable property of such establishments;

Therefore, His Majesty, with the advice and consent of the Legislative Council and of the Legislative Assembly of Quebec, enacts as follows:

**1. The Minister of Municipal Affairs, Trade and Commerce is authorized to establish:** Authoriza-  
tion to estab-  
lish:

1. The real value of all the immoveable property belonging to industrial or commercial corporations Real value  
of certain  
immove-  
ables;

benefiting from an exemption or a commutation of municipal or school taxes ; and

Amount of  
tax exemp-  
tions, etc.

2. How much the exemptions and commutations of municipal and school taxes granted to such industrial or commercial establishments amount to.

Monies  
available for  
above pur-  
poses.

For the above purposes, a sum of ten thousand dollars, payable out of the consolidated revenue fund, is placed at the disposal of the Minister of Municipal Affairs, Trade and Commerce.

Appointing  
of officers,  
etc.,

2. The Minister of Municipal Affairs, Trade and Commerce may appoint such officers and employees as he may need for the carrying out of this act.

Supplying of  
documents,  
etc.

3. The corporations contemplated by section 1 and their officers and employees shall be bound to supply the Minister of Municipal Affairs, Trade and Commerce and any person whom he may authorize for the purpose with the documents and information which may be requested from them.

Taking co-  
gnizance of  
documents,  
etc.

4. Any person so authorized may, in addition, between nine o'clock in the morning and six o'clock at night, every day except Sundays and holidays, take cognizance of the records and documents of the municipal or school corporations and those of the industrial or commercial corporations; and the officers and employees of such corporations shall be bound to show them to him on demand.

Offence  
and penalty.

5. Any infringement of section 3 or of section 4 shall render the offender liable, in addition to the costs, to a fine of not less than fifty dollars nor more than five hundred dollars, and, in default of payment of such fine and costs, to an imprisonment of one month to three months.

Coming  
into force.

6. This act shall come into force on the day of its sanction.