



CHAPTER 101

An Act to amend the charter of the town of Laval-des-Rapides

[Assented to, the 20th of April, 1934]

WHEREAS the town of Laval-des-Rapides has, by its Preamble. petition, represented that it is expedient and in the interest of the ratepayers that the valuation and taxation of land under cultivation or in pasture, of uncleared land and all unsubdivided wood lands in the municipality be, in future, valued and taxed for municipal purposes following as much as possible the mode established by the provisions of the Municipal Code governing the valuation and taxation of lands used for agricultural purposes situated within town or village municipalities coming under its control and that all amendments of its charter to the contrary be repealed; that the land inundated be valued at the valuation it would have if it had not been inundated;

Whereas the town of Laval-des-Rapides has likewise, by its petition, represented that it is in the interest of the good administration of its affairs that its charter, the act 2 George V, chapter 75, as amended by the acts 3 George V, chapter 70; 4 George V, chapter 93; 5 George V, chapter 100; 6 George V, chapter 60; 7 George V, chapter 78; 9 George V, chapter 107; 12 George V, chapter 111; 13 George V, chapter 98, and 14 George V, chapter 96, be again amended; and

Whereas it is expedient to grant the prayer of the said petition;

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

1. Section 2 of the act 5 George V, chapter 100, and section 4 of the act 14 George V, chapter 96, are repealed, Provisions repealed. as regards the immoveables mentioned in section 2 of the present act.

R. S., c. 102,
s. 488,
replaced
for town.

2. Section 488 of the Cities and Towns' Act (Revised Statutes, 1925, chapter 102) is replaced, for the town, by the following:

What real
estate
taxable.

"488. The actual value of the real estate in the municipality assessable for purposes of taxation shall comprise lands and buildings, work-shops and machinery and their accessories thereon erected, and all the improvements made thereto.

How value
established.

In establishing the value to be given to immoveables used for agricultural purposes and situated within the municipality, the value of such immoveables for agricultural purposes only shall be taken into account, which shall not exceed one hundred dollars per arpent, except the portion between River des Prairies and the Des Prairies Boulevard, which must be valued and taxed according to its real value without considering the nature of its use, and the provisions of section 522, as to the rate of taxation, shall not apply to such land nor to the buildings used for the said immoveables, excepting the barns and other farm dependencies.

Taxation of
certain inun-
dated prop-
erty.

Any inundated immoveable property possessed by the Montreal Island Power Company within the boundaries of the town is and shall remain subject to the taxes and assessments for municipal and school purposes and is valued on the basis of the value that it would have if it were not inundated; however, for the twelve years to be computed from the 1st of January, 1934, all taxable immoveables now possessed by the said company in the town are and shall be valued for purposes of municipal and school taxation at a total sum of two hundred and twenty-five thousand dollars and the rate of taxation for general and special municipal taxes, less and not including the taxes that the city has imposed or may impose to pay for the road work, the waterworks, the sewers and the sidewalks and the water tax, shall be two dollars and fifty cents per one hundred dollars of the said valuation.

Retro-
activity.

This section shall have effect as from the 1st of January, 1934."

Validation
of certain
valuation
roll.

3. The valuation roll for the year 1934, deposited in the office of the town on the 16th day of February, 1934, is declared to be valid as regards its drawing up; however, the formalities subsequent to the deposit of the said roll must be followed.

Proviso.

Coming into
force.

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