



CHAPTER 119

An Act to amend the Municipal Code respecting the valuation of transmission lines

[Assented to, the 4th of April, 1931]

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

1. The Municipal Code is amended by inserting therein, after article 656 thereof, the following article: Mun. Code, art. 656a, added.

“656a. Notwithstanding the provisions of article 656, the real value of electrical transmission lines for lighting, power or heating purposes, is fixed by this article at five hundred dollars for each tower; at twenty dollars for each wooden pole and at fifty dollars for each pole made of material other than wood. In the category of poles made of material other than wood shall be included small towers the polygon of which does not exceed twenty-five square feet in area at the base. Valuation of transmission lines, etc.

The above valuation shall be that which must be entered in the valuation roll and shall include the wires, transformers, insulators and anchorage as well as the other accessories usually placed on or between such towers or poles. Valuation roll.

Such transmission lines and their accessories shall be immoveables and taxable as such. Taxation.

Nevertheless, any municipality may, by resolution, grant, for a period not exceeding ten years, a commutation of the taxes leviable on the said transmission lines, to any company, firm or person, being the owner thereof, but such commutation shall not be lower than twenty-five per cent of the annual taxes payable by the said company, firm or person. Commutation.

2. This act shall not affect contracts now existing.

Existing contracts.

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

Coming into force.