



## CHAPTER 134

An Act to authorize the municipal council of the parish of  
Sacré Cœur de Jésus de Crabtree Mills to grant a  
fixed valuation for municipal taxation to the Howard  
Smith Paper Mills, Limited

*[Assented to, the 4th of April, 1929]*

**W**HEREAS, in order to encourage the corporation of Preamble.  
the parish of St. Paul de Lavaltrie, in the county of  
Joliette, to undertake the building, under the Good Roads  
Act, of a road to connect the Howard Smith Paper Mills,  
Limited, plants, erected within the limits of the said muni-  
cipality, the company, in 1920, offered to pay one third of  
the total contribution exigible from the said corporation,  
namely: one third of three per cent for forty-one years,  
on the cost of the work, on condition that, during such  
period of forty-one years, it would only be taxed on a valua-  
tion of twenty-five thousand dollars, regardless of the real  
value of the mills and plants erected within the limits of  
the municipality;

Whereas the said offer was accepted by the council of  
the corporation of St. Paul de Lavaltrie, which passed and  
adopted by-laws, ordering the building of roads to connect  
the plants of the Howard Smith Paper Mills, Limited,  
with the city of Joliette;

Whereas the said roads have been partly built, and the  
acceptance of the offer of the Howard Smith Paper Mills,  
Limited, by the council of the parish of St. Paul de Laval-  
trie constitutes a contract binding on both parties;

Whereas, since the building of said roads a new muni-  
cipality has been created, under the name of Sacré Cœur  
de Jésus de Crabtree Mills, and the mills and plants of  
the Howard Smith Paper Mills, Limited, are now within  
the limits of the said parish of Sacré Cœur de Jésus de  
Crabtree Mills;

Whereas disputes have arisen between the Howard Smith Paper Mills, Limited, and the corporation of the parish of St. Paul de Lavaltrie, and also with the corporation of the parish of Sacré Cœur de Jésus de Crabtree Mills, respecting the taxes that the said Howard Smith Paper Mills, Limited, should pay;

Whereas the said Howard Smith Paper Mills, Limited, is ready to renounce all the rights and advantages secured to it by the agreement of 1920, on condition that all the parties interested unanimously agree that it be taxed in the following manner, to wit:

a. For the first five years, starting from the 15th of May, 1928, the taxable value of the mills or plants of the Howard Smith Paper Mills, Limited, situated within the limits of the municipality of Sacré Cœur de Jésus de Crabtree Mills, shall be three hundred thousand dollars, regardless of their real value;

b. After the expiration of five years, and up to the tenth year, the taxable value of the plants and mills of the Howard Smith Paper Mills, Limited, may be increased by one hundred thousand dollars, and may reach the sum of four hundred thousand dollars, provided that, by improvements or additions to its mills or plants, the said company has increased the real value thereof by at least one hundred thousand dollars;

c. After the expiration of the ten years, and up to the fifteenth year, the taxable value of the plants and mills of the Howard Smith Paper Mills, Limited, may be again increased by one hundred thousand dollars, and may reach the sum of five hundred thousand dollars, provided that the said company, by improvements or additions to its mills or plants, has increased the real value thereof by at least one hundred thousand dollars;

d. After the expiration of the fifteen years, and up to the twentieth year, the taxable value of the plants and mills of the Howard Smith Paper Mills, Limited, may be again increased by one hundred thousand dollars, and may reach the sum of six hundred thousand dollars, provided that, by improvements or additions to its mills or plants, the said company has increased the real value thereof by at least one hundred thousand dollars, the same not to affect in any way the right to value and tax the dwelling houses which the said company has or may have within the limits of the municipality of Sacré Cœur de Jésus de Crabtree Mills;

Whereas the municipal councils of Sacré Cœur de Jésus de Crabtree Mills, and of St. Paul de Lavaltrie (parish),

have, by resolution, agreed to settle their differences on the conditions mentioned in the preceding paragraphs;

Whereas the Howard Smith Paper Mills, Limited, has, by its petition, prayed that the corporation of the parish of Sacré Cœur de Jésus de Crabtree Mills and the corporation of the parish of St. Paul de Lavaltrie be authorized, the former to fix, by a resolution of its council, as aforesaid, the taxable value of the property of the Howard Smith Paper Mills, Limited, the second, to renounce, by resolution, the rights and advantages to which it may be entitled under the agreement of 1920, between it and the said company;

Whereas it is expedient to grant such prayer;

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

**1.** The corporation of the parish of Sacré Cœur de Jésus de Crabtree Mills may, by a resolution of its council, decide that the mills and plants of the Howard Smith Paper Mills, Limited, situated in the limits of the said municipality, shall be taxed in the following manner, to wit:

Tax to be imposed on the Howard Smith Paper Mills, Limited, by parish of S. C. de Jésus de Crabtree Mills.

*a.* For the first five years, starting from the 15th of May, 1928, the taxable value of the mills or plants of the Howard Smith Paper Mills, Limited, situated within the limits of the municipality of Sacré Cœur de Jésus de Crabtree Mills, shall be three hundred thousand dollars, regardless of their real value;

*b.* After the expiration of the five years, and up to the tenth year, the taxable value of the plants and mills of the Howard Smith Paper Mills, Limited, may be increased by one hundred thousand dollars, and may reach the sum of four hundred thousand dollars, provided that, by improvements or additions to its mills or plants, the said company has increased the real value thereof by at least one hundred thousand dollars;

*c.* After the expiration of the ten years, and up to the fifteenth year, the taxable value of the plants and mills of the Howard Smith Paper Mills, Limited, may be again increased by one hundred thousand dollars, and may reach the sum of five hundred thousand dollars, provided that the said company, by improvements or additions to its mills or plants, has increased the real value thereof by at least one hundred thousand dollars;

*d.* After the expiration of the fifteen years, and up to the twentieth year, the taxable value of the plants and

mills of the Howard Smith Paper Mills, Limited, may be again increased by one hundred thousand dollars, and may reach the sum of six hundred thousand dollars, provided that, by improvements or additions to its mills or plants, the said company has increased the real value thereof by at least one hundred thousand dollars, the same not to affect in any way the right to value and tax the dwelling houses which the said company has or may have within the limits of the municipality of Sacré Cœur de Jésus de Crabtree Mills.

Renuncia-  
tion.

**2.** The corporation of the parish of St. Paul de Lavaltrie, in the county of Joliette, may, by resolution of its council, renounce the rights and advantages accruing to it under an agreement between it and the Howard Smith Paper Mills, Limited, entered into in 1920, on the occasion of the proposed building of an improved road to connect the city of Joliette with the plants of the said company.

Coming into  
force.

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