



CHAPTER 42

An Act to amend the Education Act respecting school taxes

[Assented to, the 24th of March, 1926]

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

1. Section 367 of the Education Act (Revised Statutes, R. S., c. 133, 1925, chapter 133) is amended by adding thereto the following paragraphs: s. 367, am.

“Nevertheless, whenever a local municipality, in virtue of any special power granted to it for that purpose, values any property at an amount below its real value, to serve as the basis for the municipal taxes, it shall be the duty of the municipal authorities to show on the valuation roll the real value of such property, but the taxes must be levied on the amount of the valuation authorized under this special power. Real value of property inscribed on roll.”

Such real value shall, however, serve as the basis of the assessments to be imposed after the 24th of March, 1926, by school corporations in all cases where no special valuation has been authorized previous to the said date”. Basis of assessments.

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

