

provisions of this article may enact, by by-law of its council, that these provisions shall apply to the said municipality." made applicable.

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

C H A P . 56

An Act to amend the Revised Statutes, 1909, the Cities and Towns' Act, 1922, and the Municipal Code, respecting non-taxable property in the municipalities

[Assented to, the 15th of March, 1924]

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

1. Section 509 of the Cities and Towns' Act, 1922, (13 Geo. V, George V, chapter 65), is amended by adding to sub-paragraph *d* of paragraph 1 thereof, the following paragraph: 13 Geo. V, c. 65, s. 509, am.

"The presbyteries and parsonages, above mentioned, include any house occupied as a residence by the priest or minister in charge of any church, whether such house be the property of the *fabrique* or of the religious institution or corporation, the owner of the church, or whether it be occupied by the priest or minister as a locatee, provided that only one presbytery, parsonage or residence for each church shall benefit from the exemption granted by this section;" What included in presbyteries and parsonages. Proviso.

2. Article 693 of the Municipal Code is amended by replacing paragraph *d* thereof by the following: Mun. Code, art. 693, am.

"*d.* Burial grounds, bishops' palaces, presbyteries, parsonages and their dependencies." Burial grounds, etc.

The presbyteries and parsonages, above mentioned, include any house occupied as a residence by the priest or minister in charge of any church, whether such house be the property of the *fabrique* or of the religious institution or corporation, the owner of the church, or whether it be occupied by the priest or minister as a locatee, provided that only one presbytery, parsonage or residence for each church shall benefit from the exemption granted by this article;" What included in presbyteries and parsonages. Proviso.

3. Article 2733 of the Revised Statutes, 1909, as amended R. S., 2733, am.

Cemeteries,
etc.

What in-
cluded in
presbyteries
and parson-
ages.

Proviso.

ed by the act 11 George V, chapter 47, section 3, is again amended by replacing paragraph 4 thereof by the following:

"4. Cemeteries, bishops' palaces, presbyteries, parsonages and their dependencies.

The presbyteries and parsonages, above mentioned, include any house occupied as a residence by the priest or the minister in charge of any church, whether such house be the property of the *fabrique* or of the religious institution or corporation, the owner of the church, or whether it be occupied by the priest or minister as a locatee, provided that only one presbytery, parsonage or residence for each church shall benefit from the exemption granted by this article."

R. S., 5922,
5922a, 5923,
enacted.

4. The following section and articles are inserted in the Revised Statutes, 1909, after article 5921:

"SECTION XI

"CERTAIN EXEMPTIONS FROM MUNICIPAL AND SCHOOL TAXES IN THE MUNICIPALITIES GOVERNED BY SPECIAL ACTS

Certain
exemptions
from taxa-
tion in mu-
nicipalities
governed
by special
acts.

"**5922.** In every municipality governed by a special act, the following immoveables shall be exempt from taxation and subject to the provisions respecting the property of *fabriques* and of religious institutions and corporations contained in the special act governing the municipality where such immoveables are situated, to wit: the presbyteries and parsonages, including the land on which they are built, occupied for residential purposes by the priest or the minister in charge of any church or of any edifice used for public worship, whether the presbytery or parsonage be the property of the *fabrique* or of the religious institution or corporation, the owner of the church or of the edifice used for public worship, or whether it be occupied by the priest or minister as a locatee, provided that only one presbytery, parsonage or residence for each church or edifice used for public worship shall benefit from the exemption granted by this section.

No exemp-
tion where
residence
and church
in different
municipa-
lities.
Limitation
of exemp-
tion where
church, etc.,
not owner.

"**5922a.** Notwithstanding the preceding article, no exemption shall be granted when such residence of the priest or minister in charge of any church is situated outside of the municipality where the church served by such priest or minister is situated. The residence of a priest or minister which is not the property of the *fabrique* or of the religious institution or corporation, the owner of the church or of the edifice used for public worship, is exempt from real estate tax on an assessed value of fifteen thousand dollars only.

"5923. This section shall apply to the school municipalities governed by a special act, and, in each one of such municipalities, the immoveables mentioned in article 5922 shall be property exempt from taxation under the provisions of the said article." Exemption for school municipalities governed by special acts.

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

C H A P . 57

An Act to amend the Revised Statutes, 1909, and the Cities and Towns' Act, 1922, respecting the Quebec Public Service Commission

[Assented to, the 15th of March, 1924]

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

1. Section 594 of the Cities and Towns' Act, 1922, as 13 Geo. V, c. enacted by the act 13 George V, chapter 65, section 1, is 65, s. 594, replaced. replaced by the following:

"594. The Quebec Public Service Commission shall proceed at the time and place fixed by it, and of which it shall have given at least six days' special notice to the parties interested. Pub. Service Commiss. proceeds after notice.

It shall hear the parties and their witnesses, under oath, and, after having examined the immoveable if it deem it expedient, it shall give its award by order as in every other matter submitted to it. Such award shall be final and without appeal. Hearing and award. No appeal.

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