

parish of St. Laurent, under the numbers one and two of the subdivision of the original lot No. 499, is declared valid and legal for all purposes whatsoever.

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

C H A P. 98

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

[Assented to, the 29th of December, 1922]

WHEREAS the town of Laval-des-Rapides has by its petition represented that it is in its interest and to advantage of its citizens that the said town should enter into a contract with the Canadian Pacific Railway Company for the construction of a foot-bridge to link its territory to the Island of Montreal and that for this purpose the town of Laval-des-Rapides be authorized to effect a loan; Preamble.

Whereas it is expedient to grant this 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 12 George V, chapter 111, is replaced by the following: 12 Geo. V,
c. 111, s. 2,
replaced.

“**2.** The council of the town of Laval-des-Rapides is authorized to enter into a contract with the Canadian Pacific Railway Company for the construction of a foot-bridge linking its territory with the Island of Montreal and to borrow for this purpose a sum not exceeding \$7,500.00, redeemable in ten years at a rate of interest not exceeding seven per cent per annum. Contract authorized.”

The by-law or by-laws authorizing the said loan shall provide for the levying of a special tax sufficient to pay the annual interest and to create a sinking-fund sufficient to pay the said loan at maturity, and the town shall collect same in accordance with the provisions of the said by-law or by-laws. Levying of a special tax.

Such by-law or by-laws, before coming into force, shall be approved by the majority in number and in value of the electors who are proprietors. Prior approval of the elector proprietors.”

2. Section 25 of the act 2 George V, chapter 75, as re- 2 Geo. V, c.

75, s. 25,
replaced.

placed by section 1 of the act 3 George V, chapter 70, is again replaced by the following:

R. S., 5731, "25. Article 5731 of the Revised Statutes, 1909, is replaced for replaced, for the town, by the following:
town.

Valuation of
farm lands,
etc.

"5731. All lands under cultivation of an area of at least five *arpents* belonging to a farmer, a market gardener or a *bona fide* gardener, who works this land or causes it to be worked for the purpose of cultivation and gardening and lives upon the produce thereof, or belonging to an owner who rents it for such purposes, shall not be valued at more than \$100.00 per *arpent*, nor be taxed for an amount exceeding three-quarters of one per cent; this valuation shall include houses, barns, stables and other buildings necessary for the cultivation of this land. All land used as pasture for cattle, all uncleared land and all wood lots, not subdivided into building lots, having an area of at least five *arpents*, shall not be valued at more than \$100.00 an *arpent* and shall not be taxed for an amount exceeding three-quarters of one per cent.

Interpreta-
tion.

Shall be reputed houses necessary for cultivation under the terms of the preceding paragraph, the houses occupied by the farmer-proprietor or rented to a tenant for the purposes of cultivation only and for the help who are working at the cultivation of such land and which are not rented nor occupied for other purposes.

Tax
exemptions.

The horses, horned cattle, and other animals, and the poultry belonging to the farm, the carriages, summer and winter vehicles of all kinds, agricultural implements and all moveable property forming part of the ordinary outfit of a farmer, are exempt from all taxes.

Amendment
of valuation
roll.

The council may cause to be added to the valuation roll, at any time, by the assessors in office on the valuation by them made, any portion of such land, which has been detached therefrom as a building lot, and shall thus have become liable to taxation after the closing of the valuation roll, and may exact the said tax as upon all other lots entered on the said roll."

Amendment
of present
valuation
roll.

3. The provisions of section 2 of this act shall apply to the valuation roll now in force in the municipality, and the council shall amend it in the sense of such section within sixty days from the sanction of this act, and, in default of the council so doing, the said roll is amended by applying this act.

Coming into
force.

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