

(when built), as if the same were residences or residential property; (c) the outbuildings and accessories, as if the same were farm outbuildings or accessories.

**12.** This act shall come into force on the day of its <sup>Coming into</sup> sanction. <sub>force.</sub>

#### C H A P. 114

An Act to exempt The Women's Hospital of Montreal from the payment of the city school tax to the city of Montreal

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

**W**HEREAS The Women's Hospital of Montreal was <sup>Preamble.</sup> incorporated in 1870 by act of the Legislature of Quebec, 34 Victoria, chapter 57, as a hospital for the treatment of diseases peculiar to women;

And whereas the said Women's Hospital of Montreal has, since its incorporation, maintained and operated an hospital for women, as aforesaid, in the city of Montreal, without regard to the creed or nationality of patients presenting themselves for treatment, and, in very many instances, without charge against or compensation from such patients;

And whereas the said Women's Hospital of Montreal is a public charitable institution rendering valuable service to the community, and is as such deserving of public sympathy and support;

And whereas the said Women's Hospital at present occupies premises on St. Catherine Street West, in the city of Montreal, bearing civic Nos. 988, 1000, 1002, 1004 and 1008 on said St. Catherine Street West, for the purposes of its hospital aforesaid, the said properties being known as cadastral lots subdivision numbers seventeen (in part) and twenty-one A of lot number sixteen hundred and fifty-three (1653-pt. 17 and 21A) of the St. Andrews Ward of said city:

And whereas the said properties are not owned by the said Hospital, but are leased from various proprietors upon such terms that all taxes and assessments, including school taxes, if any, shall be paid and discharged by said hospital, in consideration of which condition the rentals of said leased premises payable by said hospital are correspondingly reduced by the proprietors thereof;

And whereas, previous to the year 1921, the said properties so occupied by the said Women's Hospital of Mont-

real were always considered as exempt from the payment of the ordinary and annual assessments, including school taxes, which would otherwise have been payable on the properties occupied for hospital purposes, as aforesaid;

And whereas, in the year 1921, the city of Montreal reversed its practice of many years standing and levied the city school tax upon the properties occupied by the said Women's Hospital for hospital purposes, as aforesaid;

And whereas The Women's Hospital of Montreal protested against the said reversal of practice by the said city of Montreal, but said protest was not successful;

And whereas, in view of the services rendered by the said Women's Hospital of Montreal to the public as a hospital and charitable institution, it is fair and just that the said Women's Hospital should not be called upon to pay the city school tax in respect of properties occupied by it for hospital purposes, as aforesaid;

And whereas The Women's Hospital of Montreal has, by its petition, prayed that it be exempt from the payment of said city school tax, and that such exemption be retroactive to the 1st of May, 1921;

And whereas it is expedient to grant the said prayer;

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

Women's Hospital of Montreal, declared a charitable institution. Exemption from certain taxes.

**1.** The Women's Hospital of Montreal is hereby declared to be a charitable institution and to be exempt from the payment of the city school tax in respect of any properties occupied by it in the city of Montreal for the purposes of its hospital, in the case of all properties leased by it upon such terms that it is liable for the payment of any school tax which may be levied on said properties during its occupation as aforesaid; and all such properties, while so occupied, shall be exempt from liability for payment of such tax.

Exemption extended to future lease.

**2.** In the event of the said Women's Hospital of Montreal hereafter leasing other properties beyond the limits of the said city of Montreal for use and occupation for the purposes of its hospital, such other properties so beyond the limits of the city of Montreal shall likewise be exempt from the payment of all school taxes.

Coming into force.

**3.** This act shall come into force on the day of its sanction; but shall be deemed to be effective as and from the first day of May, 1921.