

C H A P. 31

An Act to allow the school commissioners of the municipality of Notre-Dame de Grâces West, to make a yearly valuation roll.

[Assented to 19th February, 1914]

WHEREAS the school commissioners of the municipality of Notre-Dame de Grâces West, in the district of Montreal, have by their petition represented:

That the general law, which provides that the municipal property valuation shall serve as a basis for the assessments imposed by school corporations, is the cause of serious injustice to them owing to the fact that through the annexation to the city of Montreal of the town of Notre-Dame de Grâces west, which is now Notre-Dame de Grâces ward of the said city of Montreal, under the act 1 George V, (1st session), chapter 48, section 1, lots of land under cultivation situate in the said school municipality are valued by the city of Montreal, in its valuation roll, far below their value, to wit: at a uniform rate of one hundred dollars per arpent;

That the result thereof is that land under cultivation is not valued at its real value, but much lower;

That the said municipality has contracted considerable debts to provide for the needs of education, the building of schools, academies, and for other purposes, and, owing to such conventional valuation by the city of Montreal, it is deprived of the revenues required for the payment of the interest on the said debts and for the current expenses of the municipality;

Whereas it is expedient to grant the prayer of the said petition;

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

1. Articles 2836 and 2837 of the Revised Statutes, 1909, shall not apply to the corporation of school commissioners for the municipality of Notre-Dame de Grâces West, which, notwithstanding the said two articles, shall have the right to make a valuation roll yearly for lots of land under cultivation situate in the said municipality. Such valuation shall be made in accordance with articles 2840 to 2856 of the Revised Statutes, 1909, but articles 2836 and 2837 of the said Statutes shall apply to all other immoveables in the said municipality, and, moreover, Valuation roll for agricultural lands. Provisions applicable.

the said articles shall continue, after the 4th June, 1920, to apply to all immoveables in the said school municipality.

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

CHAP. 32

An Act to allow the school commissioners of the school municipality of the town of Côte des Neiges to make an annual valuation roll.

[Assented to 19th February, 1914]

Preamble.

WHEREAS the school commissioners of the school municipality of the town of Côte des Neiges, in the district of Montreal, have, by petition, represented :

That the law which provides that the municipal valuation of property shall serve as a basis for the assessments imposed by school boards, causes them serious injustice, owing to the fact that, through the annexation of the town of Côte des Neiges, now Côte des Neiges ward, to the city of Montreal under the act 1 George V, (1st session), chapter 48, section 1, paragraph *k*, lands under cultivation situate in the said school municipality are valued far below their real value, to wit: at the rate of one hundred dollars per arpent;

That the said clause prohibiting the valuation of lands under cultivation situate in the said Côte des Neiges ward at a higher amount than one hundred dollars per arpent, was inserted in the charter of the city of Montreal by the act above mentioned, and is followed whenever the municipality valuation roll is made ;

That the result of such difference of value between lands under cultivation and the other immoveables in the school municipality is that real injustice is done, in making out the collection roll for school taxes, to the proprietors of lots or other immoveables not considered as lands under cultivation ;

That, moreover, such valuation of land under cultivation at one hundred dollars per arpent is not high enough to allow the school municipality of the town of Côte des Neiges to provide for the educational needs of the children of the said school municipality, inasmuch as it cannot, owing to the said valuation of the said lands under cultivation, collect the revenues required to pay the interest