

XXXVI. And be it enacted, That the assessment mentioned in this Act, shall be laid equally accordingly to valuation, upon all rateable real property in the Municipality, and shall be payable by and recoverable from the owner, occupant or possessor of the property liable to be rated, and shall, if not paid, be a special charge bearing *hypothèque* and not requiring registration to preserve it on all immoveable property ; any law or usage to the contrary notwithstanding.

The rate to be laid equally on all property.

To bear *hypothèque* if not paid.

XXXVII. And be it enacted, That the School Commissioners shall cause the assessment required for raising the sum equal to that which they shall receive or ought to receive from the Common School Fund, to be equally rated upon all the immoveable property situate within the extent of their jurisdiction, in proportion to the value of such property, and that they shall, at the same time and in the same manner, cause an additional sum not exceeding fifteen per cent. upon the former, to be raised for the purpose of making good any deficiency which may arise in the collection of the assessment, and to cover the expenses of collection : Provided that unconceded lands in Seigniories shall be free from assessment under this Act, but that all Seigniors shall pay, on account of their lucrative rights, one-fortieth part of the sum assessed in the Municipality or Municipalities, or portions of Municipalities of which they are Seigniors, in proportion to their Seigniority in the same : Provided also, that all buildings set apart for purposes of education, or of religious worship, Parsonage Houses, and all charitable Institutions or Hospitals incorporated by Act of Parliament, and the ground or land on which such buildings are or shall be erected, and also all burial grounds, shall be exempt from all rates imposed for the purposes of this Act.

Immoveable property to be equally rated.

Seigniories.

Proviso as to certain public buildings, &c.

XXXVIII. And be it enacted, That in all places where a valuation of property shall have been made by order of the Municipal authorities, under the Act of the last Session, intitled, *An Act for repealing certain Ordinances therein mentioned, and to make better disposition for the establishment of the Local Municipal Authorities in Lower Canada*, or under the authority of any other subsequent Act, such valuation shall serve as the basis of the rates which shall be made under the authority of this Act, a copy of which valuation the Secretary-Treasurer of the Municipal Council shall, on demand, furnish to the Corporation of School Commissioners ; but if no such valuation shall have been made as above mentioned, the School Commissioners are hereby authorized to cause the same to be made

Basis of valuation.