

Then 5654:

“The municipality may make a special agreement with consumers for the supply of water in special cases where it is considered that there is more than the ordinary consumption of water”.

Then comes Art. 5775, which authorizes the council by resolution to exempt from municipal taxes for a period not exceeding 20 years any person who carries on any industry, trade, or enterprise, or agree with such person for a fixed sum of money payable annually for any period not exceeding 20 years, in commutation of all municipal taxes. It may exempt the poor of the municipality from the payment of taxes. Then it provides that the exemption or agreement authorized by this article shall not extend to work upon water courses, boundary ditches, fences, drains, sidewalks or roads connected with taxable property so exempted or commuted.

This is the only section which gives power of exemption. Manifestly it does not apply to the defendants in this case, the object being for the purpose of encouraging some manufacturing industries to settle within the municipality with exemption from taxes for a limited period as a bonus. This refers expressly only to taxes.

Water rates are never mentioned as taxes; and indeed in the statute of annexation of Notre-Dame-de-Grâces it is mentioned that water shall be sold in the municipality at the same rates as in the city of Montreal.

The appellant refers to another clause of the Act effecting annexation, viz: 1 Geo. V., chap. 48, sec. 13, where we find the following:

“Que le système d'aqueduc de la ville de Notre-Dame-de-Grâces sera maintenu jusqu'à ce que celui de la cité