belonging to corporations or incorporated companies and subject to taxation under this act, or to persons not belonging to the Roman Catholic or Protestant faith, or whose religious faith shall not have been ascertained, or belonging partly or jointly to persons belonging some to the Roman Catholic and others to the Protestant religion, or to persons who shall have declared in writing their desire of having their property inscribed on said panel, or to firms and commercial partnerships who shall not have declared through their agent, or one of their members, their desire of being placed on the first or on the second panel.

4. Panel number four shall consist of the real estate ex-

empted from taxation.

5. Properties possessed for purposes of revenue by religious, charitable or educational institutions or corporations shall be inscribed upon list number one or list number two according to the religious denomination to which such institutions or corporations shall belong or in accordance with the declarations made by each of them to that effect and if the religious denomination is not apparent and if no such declaration has been made they shall be placed upon list number three. 32 Vict., c. 16, s. 29.

## § 8.—Examination and correction of property in four panels.

27. The said statement so soon as completed shall be placed in the office of the City Treasurer, and notice thereof shall forthwith be given in at least two newspapers published in the French language, and two published in the English language in the said City. And during thirty days after the publication of the first of the said notices, the said panels shall be open for inspection. '32 Vict., c. 16, s. 30.