

to the proprietor, except in the case of special agreement to that effect, and the said tax shall not be deemed to be included in any lease to be made after the passing of this act under the name of "municipal or city, or corporation taxes," or the words "all taxes," but shall be mentioned as the "city school tax." The usufructuary or the occupant, under an emphyteutic lease shall be deemed to be the proprietor for the purposes of this act, as also the occupant in case where the proprietor shall be unknown. 32 Vict., c. 16, s. 26.

§ 7.—*Yearly statement of real property in four panels.*

24. The Assessment Board in the City of Quebec, shall cause to be made every year at the same time as the assessment, and in the same manner, a statement of the real estate in said city. The assessors, in the City for the purposes of this act shall be in equal number Roman Catholics and Protestants, a Roman Catholic and a Protestant acting for each ward, and the necessary appointments for that object are hereby authorized. 32 Vict., c. 16, s. 27, and 34 Vict., c. 12, s. 11.

25. The said statement shall bear against each lot or property the estimated value of the same, the name of the proprietor and the amount of the City school tax to be levied on the same for the year, but the latter head of information may be left out for the first year if more convenient. 32 Vict., c. 16, s. 28.

26. The said statement shall be divided into four distinct panels :

1. Panel number one shall consist of the real estate belonging exclusively to Roman Catholic proprietors.
2. Panel number two shall consist of the real estate belonging exclusively to Protestants.
3. Panel number three shall consist of the real estate