

VI. In order to determine the value of the seigniorial rights on lands held *en roture*, the Commissioner shall observe the following rules, namely :

General rules  
for valuation.

1. The amount of the *cens et rentes* and annual charges shall be taken as the yearly value thereof ; and if any such rents or charges be payable in grain, fowls or other provisions or fruits of the earth, their average value shall be computed according to the average price of articles of the same kind, taken from the books of the merchants nearest to the place, or ascertained in any other manner the Commissioner shall think most equitable ; to establish such average year, the fourteen years immediately preceding the period at which the valuation is made, shall be taken, the two highest and the two lowest shall be struck out, and the average year shall be established on the ten remaining years ; the value of personal labour (*corvées*) shall be estimated in the same manner ;

*Cens et rentes*  
and annual  
charges.

Average year

2. In order to establish the yearly value of the casual rights, an average year of their value shall be computed for each of the two classes of lands hereinafter mentioned, upon the ten years immediately preceding the passing of this Act, and the amount of the valuation of the said average year shall be the yearly value of the said casual rights for all the lands in the seigniority of the same class ; and the Commissioners in estimating the yearly value of the *lods et rentes* in any seigniority, shall distinguish those accruing on lands held as *emplacements* or building lots or for other than agricultural purposes, which shall form one class, from those on lands held for agricultural purposes, which shall form another class ; and the Commissioner shall apportion the yearly value of the *lods et rentes* on each class, upon the lands belonging to that class, charging each land with a portion thereof proportionate to its value with regard to lands held as *emplacements* or building lots, or for other than agricultural purposes, and proportionate to its extent with regard

Casual rights.

Value of *lods et*  
*rentes* on agri-  
cultural lands  
and on *empla-*  
*cements* to be  
distinguished.

How apportion-  
ed.