

1994, chapter 30

## AN ACT TO AMEND THE ACT RESPECTING MUNICIPAL TAXATION AND OTHER LEGISLATIVE PROVISIONS

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### Bill 26

Introduced by Mr Claude Ryan, Minister of Municipal Affairs

Introduced 12 May 1994

Passage in principle 31 May 1994

Passage 16 June 1994

**Assented to 17 June 1994**

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**Coming into force: 17 June 1994, except sections 8, 29 to 32 and 36, paragraphs 2 and 3 of section 41, section 42, paragraphs 1 and 2 of section 55 and sections 57 and 83, which will come into force on the date or dates fixed by the Government**

– 15 December 1994: ss. 8, 29-32, 36, 41 (par. 2, 3), 42, 55 (par. 1, 2), 57, 83  
G.O., 1994, Part 2, pp. 4551, 4552

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### Acts amended:

Act respecting land use planning and development (R.S.Q., chapter A-19.1)

Cities and Towns Act (R.S.Q., chapter C-19)

Municipal Code of Québec (R.S.Q., chapter C-27.1)

Act respecting the Communauté urbaine de Montréal (R.S.Q., chapter C-37.2)

Act respecting duties on transfers of immovables (R.S.Q., chapter D-15.1)

Act respecting municipal taxation (R.S.Q., chapter F-2.1)

Charter of the city of Québec (1929, chapter 95)

Charter of the city of Montréal (1959-60, chapter 102)





## CHAPTER 30

### An Act to amend the Act respecting municipal taxation and other legislative provisions

[Assented to 17 June 1994]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

#### ACT RESPECTING MUNICIPAL TAXATION

c. F-2.1, s. 1,  
am.

**1.** Section 1 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1), amended by section 1 of chapter 19 of the statutes of 1993, is again amended by striking out the definition of the word “section” in the first paragraph.

c. F-2.1,  
s. 15, am.

**2.** Section 15 of the said Act is amended by replacing the words “nine hours and twenty-one hours” in the third line of the first paragraph by the words and figures “8:00 a.m. and 9:00 p.m.”.

c. F-2.1,  
s. 46, am.

**3.** Section 46 of the said Act is amended by replacing the first paragraph by the following paragraphs:

Actual value

**“46.** For the purposes of establishing the actual value used as a basis for the value entered on the roll, the condition of the unit of assessment on 1 July of the second fiscal year preceding the first of the fiscal years for which the roll is made, the real estate market conditions on that date and the most likely use made of the unit on that date are taken into account.

Condition of  
unit of  
assessment

However, where an event referred to in any of paragraphs 6 to 8, 12, 18 or 19 of section 174 occurs after the date determined under the first paragraph, the condition of the unit of assessment taken into account is the condition existing immediately after the event, regardless of any change in the condition of the unit since the date determined under the first paragraph, arising from a cause other than

an event referred to in the abovementioned paragraphs. The most likely use taken into account in such a case is the use inferred from the condition of the unit.

Condition of unit of assessment      The condition of a unit includes, in addition to its physical condition, its economic and legal situation, subject to section 45.1, as well as its physical surroundings.

Presumption      Where the unit for which an actual value is being established does not correspond to any unit on the roll in force on the applicable date under the first or second paragraph, the immovables that existed on that date and that form part of the unit for which the actual value is being established are deemed to have constituted the corresponding unit on that date.”

c. F-2.1, s. 55, am.      **4.** Section 55 of the said Act is amended by striking out the second sentence of the second paragraph.

c. F-2.1, s. 57.1, am.      **5.** Section 57.1 of the said Act, enacted by section 2 of chapter 78 of the statutes of 1993, is amended

(1) by inserting the words “or to the tax on non-residential immovables provided for in section 244.23” after the figure “244.11” in the fourth line of the first paragraph;

(2) by inserting the word and figure “or 244.25” after the figure “244.13” in the fifth line of the first paragraph;

(3) by inserting the words “or tax” after the word “surtax” in the second line of the second paragraph;

(4) by inserting the words “or tax” after the word “surtax” in the fourth line of the second paragraph;

(5) by inserting the words “or tax” after the word “surtax” in the eighth line of the second paragraph.

c. F-2.1, s. 61, am.      **6.** Section 61 of the said Act, amended by section 3 of chapter 78 of the statutes of 1993, is again amended by inserting the word and figure “or 244.23” after the figure “244.11” in the second line of the second paragraph.

c. F-2.1, s. 69.6, am.      **7.** Section 69.6 of the said Act is amended by adding, after paragraph 10, the following paragraph:

“(11) in section 46, the reference to paragraphs 6 to 8, 12, 18 and 19 of section 174 is a reference to paragraph 6 of section 174.2.”

c. F-2.1,  
s. 80.2, am.

**8.** Section 80.2 of the said Act is amended

(1) by inserting the words “of Municipal Affairs” after the word “Minister” in the second line of the first paragraph;

(2) by inserting, after the first paragraph, the following paragraph:

Extract  
from roll

“The assessor must, within the same time limit, send to the Minister of Agriculture, Fisheries and Food, free of charge, any extract from the roll relating to a unit of assessment including an agricultural operation that is registered in accordance with a regulation made under section 36.15 of the Act respecting the Ministère de l’Agriculture, des Pêcheries et de l’Alimentation (R.S.Q., chapter M-14) and that is situated within an agricultural zone established pursuant to the Act to preserve agricultural land (R.S.Q., chapter P-41.1).”;

(3) by inserting the word “concerned” after the word “Minister” in the second line of the second paragraph.

c. F-2.1,  
s. 81, am.

**9.** Section 81 of the said Act is amended by adding, at the end, the following paragraph:

Municipal  
tax or com-  
pensation  
account

“The municipal tax or compensation account not referred to in the second paragraph shall be sent to the addressee not later than 31 December of the fiscal year that follows the fiscal year for which the tax or compensation is imposed.”

c. F-2.1,  
s. 82, am.

**10.** Section 82 of the said Act is amended by replacing the second paragraph by the following paragraph:

Clerk

“During the application of an agreement under which the municipality, in accordance with the first paragraph of section 196, has delegated the exercise of its jurisdiction in matters concerning the sending of assessment notices and tax accounts, the functions provided for in section 81 shall be exercised by the clerk of the local municipality or municipal body responsible for assessment to which the delegation has been made.”

c. F-2.1,  
s. 86,  
repealed

**11.** Section 86 of the said Act is repealed.

c. F-2.1,  
s. 89, am.

**12.** Section 89 of the said Act is amended

(1) by replacing the word “deputy-chairman” in the first and second lines by the words “first vice-chairman”;

(2) by adding, at the end, the following paragraph:

Vice-chairman “The Government shall designate, from among the full-time members of the board, one or more other vice-chairmen.”

c. F-2.1, s. 90, am. **13.** Section 90 of the said Act is amended by striking out the second paragraph.

c. F-2.1, s. 91, replaced **14.** Section 91 of the said Act is replaced by the following section:

Vice-chairman **“91.** Each vice-chairman is responsible for exercising such powers and duties of the chairman as the latter may delegate to him.

Vice-chairman If the chairman is absent or unable to act, or if the office of chairman is vacant, the first vice-chairman shall act as chairman.

Vice-chairman If the first vice-chairman is absent or unable to act, or if the office of first vice-chairman is vacant, the other vice-chairman or, if there is more than one vice-chairman, the vice-chairman who has been designated by the chairman to act as chairman in such circumstances shall act in that capacity. If that rule cannot be respected, the Minister may designate another member of the board as acting chairman.”

c. F-2.1, ss. 92, 93, repealed **15.** Sections 92 and 93 of the said Act are repealed.

c. F-2.1, ss. 98, 99, repealed **16.** Sections 98 and 99 of the said Act are repealed.

c. F-2.1, s. 100, am. **17.** Section 100 of the said Act is amended by striking out the words “of each section” in the first line of the first paragraph.

c. F-2.1, s. 101, am. **18.** Section 101 of the said Act is amended by striking out the words “of the section” in the first and second lines.

c. F-2.1, s. 102, repealed **19.** Section 102 of the said Act is repealed.

c. F-2.1, s. 105, am. **20.** Section 105 of the said Act is amended by striking out the words “of the section” in the first line of the second paragraph.

c. F-2.1, s. 108, am. **21.** Section 108 of the said Act is amended by striking out the words “of the section” in the first line of the second paragraph.

c. F-2.1, s. 109, am. **22.** Section 109 of the said Act is amended

(1) by striking out the words “of each section” in the first line of the first paragraph;

(2) by replacing the second paragraph by the following paragraphs:

Deputy-  
secretaries

“The chairman shall designate, from among the officers of the board, one or more deputy-secretaries.

Deputy-  
secretaries

Each deputy-secretary is responsible for exercising such powers and duties of the secretary as the latter may delegate to him.

Deputy-  
secretaries

If the secretary is absent or unable to act, or if the office of secretary is vacant, the deputy-secretary or, if there is more than one deputy-secretary, the deputy-secretary who has been designated by the chairman to act as secretary in such circumstances shall act in that capacity.”

c. F-2.1,  
s. 110, am.

**23.** Section 110 of the said Act is amended by striking out the words “of the section” in the fourth line of the first paragraph.

c. F-2.1,  
s. 111, am.

**24.** Section 111 of the said Act is amended

(1) by striking out the words “of the section” in the first line of the second paragraph;

(2) by striking out the words “section or” in the second line of the second paragraph.

c. F-2.1,  
s. 116, am.

**25.** Section 116 of the said Act is amended by striking out the words “of the section” in the third line of the first paragraph.

c. F-2.1,  
s. 121, am.

**26.** Section 121 of the said Act is amended by striking out the words “of a section” in the first line.

c. F-2.1,  
s. 122,  
replaced

**27.** Section 122 of the said Act is replaced by the following section:

Records

**“122.** The records of the board are kept at its office.

Offices

The chairman may authorize the secretary to establish several offices. In such case, the secretary shall determine the distribution of the records among the offices.”

c. F-2.1,  
s. 123, am.

**28.** Section 123 of the said Act is amended

(1) by striking out the words “of a section” in the third line;

(2) by striking out the words “of the section” in the fourth line.

c. F-2.1,  
s. 126, am.

**29.** Section 126 of the said Act is amended

(1) by inserting the words “of Municipal Affairs” after the word “Minister” in the first line;

(2) by adding, at the end, the following paragraph:

Complaint “The Minister of Agriculture, Fisheries and Food may file a complaint with regard to an entry relating to a unit of assessment referred to in the second paragraph of section 80.2.”

c. F-2.1,  
s. 131.1, am.

**30.** Section 131.1 of the said Act is amended

(1) by inserting the words “of Municipal Affairs” after the word “Minister” in the second line;

(2) by adding, at the end, the following paragraph:

Complaint “If, after the last day of February of the fiscal year during which the roll comes into force, the Minister of Agriculture, Fisheries and Food receives an application for an advance out of the reimbursement of real estate taxes and compensations payable for that fiscal year under section 36.6 of the Act respecting the Ministère de l’Agriculture, des Pêcheries et de l’Alimentation (R.S.Q., chapter M-14), or receives an application for the reimbursement of such taxes and compensations under the second paragraph of section 36.2 of that Act, he may, if he has not received the extract from the roll relating to the unit before 1 March of the fiscal year in accordance with section 80.2 of this Act, file a complaint under section 126 of this Act with regard to the unit of assessment that is the subject of the application within 60 days of receipt of the application.”

c. F-2.1,  
s. 132, am.

**31.** Section 132 of the said Act is amended by replacing the words “by the Minister of a copy of the notice” in the seventh line by the words “by the Minister of Municipal Affairs or the Minister of Agriculture, Fisheries and Food, as the case may be, of a copy of the notice”.

c. F-2.1,  
s. 133, am.

**32.** Section 133 of the said Act is amended by replacing the words “by the Minister” in the sixth line by the words “by the Minister of Municipal Affairs or the Minister of Agriculture, Fisheries and Food, as the case may be,”.

c. F-2.1,  
s. 135, am.

**33.** Section 135 of the said Act is amended by replacing the words “secretary of the section that has jurisdiction in the matter” in the first and second lines of the fifth paragraph by the word “board”.

c. F-2.1,  
s. 136, am.

**34.** Section 136 of the said Act is amended by replacing the word “section” in the first line by the word “board”.

c. F-2.1,  
s. 137, am.

**35.** Section 137 of the said Act is amended by striking out the words “of the section” in the third line of the first paragraph.

c. F-2.1,  
s. 138.1, am.

**36.** Section 138.1 of the said Act is amended

(1) by inserting the words “of Municipal Affairs” after the word “Minister” in the first line of the first paragraph;

(2) by inserting, after the first paragraph, the following paragraph:

Complaint

“The board shall inform the Minister of Agriculture, Fisheries and Food of every complaint which, in the event of a favourable decision, would cause a unit of assessment to become subject to the second paragraph of section 80.2 or would cause a change in the proportion of the taxable value of the unit represented by the taxable value of the agricultural operation described in that paragraph.”;

(3) by inserting the word “concerned” after the word “Minister” in the first line of the second paragraph.

c. F-2.1,  
s. 140, am.

**37.** Section 140 of the said Act is amended

(1) by replacing the word “section” in the first line of the first paragraph by the word “board”;

(2) by replacing the words “secretary of the section” in the second line of the first paragraph by the word “board”;

(3) by replacing the words “secretary of the section” in the second line of the second paragraph by the word “board”;

(4) by replacing the figure “60” in the second line of the third paragraph by the figure “30”.

c. F-2.1,  
s. 141, am.

**38.** Section 141 of the said Act is amended

(1) by striking out the words “of the section” in the second line of the first paragraph;

(2) by inserting the words “to the board” after the word “recommendation” in the fifth line of the second paragraph.

c. F-2.1,  
s. 142, am.

**39.** Section 142 of the said Act is amended

(1) by replacing the words “secretary of the section” in the third line of the first paragraph by the word “board”;

(2) by replacing the word “secretary” in the second line of the second paragraph by the word “board”;

(3) by replacing, in the French text, the words “le Bureau” in the third line of the second paragraph by the words “celui-ci”.

c. F-2.1,  
ss. 149, 150,  
replaced

**40.** Sections 149 and 150 of the said Act are replaced by the following section:

Certified  
copy

“**149.** As soon as possible after the board makes its decision, the secretary shall send a certified true copy thereof to the parties and to the school board concerned.”

c. F-2.1,  
s. 153, am.

**41.** Section 153 of the said Act is amended

(1) by striking out the words “of the section” in the first line of the first paragraph;

(2) by inserting the words “of Municipal Affairs” after the word “Minister” in the first line of the third paragraph;

(3) by inserting the words “, or to the Minister of Agriculture, Fisheries and Food if the request concerns a unit of assessment referred to in the second paragraph of section 80.2” after the figure “257” in the third line of the third paragraph.

c. F-2.1,  
s. 154, am.

**42.** Section 154 of the said Act is amended by inserting the words “of Municipal Affairs or the Minister of Agriculture, Fisheries and Food, as the case may be,” after the word “Minister” in the third line of paragraph 2.

c. F-2.1,  
s. 156, am.

**43.** Section 156 of the said Act is amended

(1) by replacing the word “section” in the first line of the first paragraph by the word “board”;

(2) by replacing the words “secretary of the section” in the first line of the second paragraph by the word “board”.

c. F-2.1,  
s. 162, am.

**44.** Section 162 of the said Act is amended by replacing the words “secretary of the section” in the first and second lines of the second paragraph by the word “board”.

c. F-2.1,  
s. 164, am.

**45.** Section 164 of the said Act is amended by replacing the word “section” in the second line by the word “board”.

c. F-2.1,  
s. 169, am.

**46.** Section 169 of the said Act is amended by replacing the figure “145” in the first line by the figure “144”.

c. F-2.1,  
s. 170, am.

**47.** Section 170 of the said Act is amended by replacing the figure “145” in the first line of the second paragraph by the figure “144”.

c. F-2.1,  
s. 172, am.

**48.** Section 172 of the said Act is amended by replacing the words “at the same time as the time” in the third line of the first paragraph by the words “from the expiry of the period”.

c. F-2.1,  
s. 174, am.

**49.** Section 174 of the said Act, amended by section 8 of chapter 43 of the statutes of 1993 and by section 6 of chapter 78 of the statutes of 1993, is again amended

(1) by replacing paragraph 13.1 by the following paragraph:

“(13.1) to take account of the fact that a unit of assessment becomes or ceases to be subject to section 57.1, to take account of the fact that a unit becomes or ceases to be subject to the third paragraph of section 244.13 or 244.25, to take account of the fact that a unit becomes or ceases to be subject to a regulation made under paragraph 10 of section 263 or changes category from among the categories defined by the regulation or, with respect to section 57.1, to insert an indication unduly omitted or to strike out an indication unduly entered;”;

(2) by adding, after paragraph 18, the following paragraph:

“(19) to reflect a decrease or increase in the value of a unit of assessment resulting from the imposition or removal, with respect to an immovable forming part of the unit, of a legal restriction on the possible uses of the immovable.”

c. F-2.1,  
s. 174.2, am.

**50.** Section 174.2 of the said Act, amended by section 9 of chapter 43 of the statutes of 1993, is again amended by replacing the words and figures “paragraph 6, 7 or 18” in the second line of paragraph 6 by the words and figures “any of paragraphs 6 to 8, 12, 18 or 19”.

c. F-2.1,  
s. 174.3,  
added

**51.** The said Act is amended by inserting, after section 174.2, the following section:

Alterations

**174.3** The fact that an event referred to in section 174 or 174.2 occurred before 1 July of the second fiscal year preceding the fiscal year during which the roll comes into force does not free the assessor from his obligation to alter the roll if, notwithstanding sections 46 and 69.6, the roll does not reflect the condition of the unit of assessment or of the place of business on that date, having regard to the event.”

c. F-2.1,  
s. 175, am. **52.** Section 175 of the said Act is amended by replacing the word and figure “or 18” in the second line of the first paragraph by the word and figures “, 18 or 19”.

c. F-2.1,  
s. 177, am. **53.** Section 177 of the said Act, amended by section 7 of chapter 78 of the statutes of 1993, is again amended by replacing the word and figure “and 18” in the first line of paragraph 5 by the word and figures “, 18 and 19”.

c. F-2.1,  
s. 178, am. **54.** Section 178 of the said Act is amended

(1) by striking out the words “and, where that is the case, take account of the market conditions used to establish the values entered on the roll and of the proportion of the actual values represented by the values entered on the roll” in the third, fourth, fifth and sixth lines;

(2) by adding, at the end, the following paragraph:

Value “Where the alteration of the preceding roll entails the entering of a new value, the value shall be determined according to Division II of Chapter V or V.1, as if the alteration had been made when the roll was in force.”

c. F-2.1,  
s. 180, am. **55.** Section 180 of the said Act is amended

(1) by inserting the words “of Municipal Affairs” after the word “Minister” in the first line of the fourth paragraph;

(2) by adding, at the end of the fourth paragraph, the following sentence: “The clerk shall send to the Minister of Agriculture, Fisheries and Food a copy of the notice of any alteration concerning a unit of assessment referred to in the second paragraph of section 80.2”;

(3) by adding, at the end, the following paragraph:

Clerk or  
assessor “During the application of an agreement under which the municipality, in accordance with the second paragraph of section 196, has delegated the exercise of its jurisdiction in matters concerning the sending of notices of the alteration of the roll, the functions provided for in this section shall be exercised by the clerk or assessor of the local municipality or municipal body responsible for assessment to which the delegation has been made.”

c. F-2.1,  
s. 182, am. **56.** Section 182 of the said Act is amended

(1) by replacing the first and second paragraphs by the following paragraphs:

Alteration  
of roll

**“182.** The assessor shall alter the roll to make it comply with any decision or judgment rendered on a complaint as soon as possible after the decision or judgment has become *res judicata*.

Alteration  
of roll

He shall alter the roll to make it consistent with a judgment rendered on a motion or action to quash or set aside as soon as possible after the judgment has become *res judicata*, unless the judgment quashes or sets aside the whole roll.”;

(2) by replacing the words and figure “and the first, third and fourth paragraphs of section 180” in the first and second lines of the fourth paragraph by the words and figure “, and section 180 other than the second paragraph,”.

c. F-2.1,  
s. 183, am.

**57.** Section 183 of the said Act is amended by replacing the words “by the Minister” in the fourth and fifth lines of subparagraph 4 of the third paragraph by the words “, by the Minister of Municipal Affairs or the Minister of Agriculture, Fisheries and Food, as the case may be,”.

c. F-2.1,  
s. 196, am.

**58.** Section 196 of the said Act is amended by adding, at the end, the following paragraph:

Agreement

“They may enter into such an agreement relating to jurisdiction in matters concerning the sending of notices of alteration of the roll.”

c. F-2.1,  
s. 204, am.

**59.** Section 204 of the said Act, amended by section 139 of chapter 68 of the statutes of 1992, by section 117 of chapter 67 of the statutes of 1993 and by section 75 of chapter 2 of the statutes of 1994, is again amended

(1) by replacing paragraph 10 by the following paragraph:

“(10) an immovable belonging to an institution or body and in respect of which the Commission recognizes the institution or body, after consulting the local municipality, owing to the fact that the immovable meets one of the following conditions:

(a) it is for use by the public and is used without pecuniary gain mainly for cultural, scientific, recreational, charitable or social purposes;

(b) it is used by an institution or body that is a registered charity for the purposes of the Taxation Act (R.S.Q., chapter I-3), to carry on therein charitable activities or management activities in the pursuit of such charitable activities;”;

(2) by replacing paragraph 14 by the following paragraph:

“(14) (a) an immovable belonging to a public institution within the meaning of the Act respecting health services and social services (R.S.Q., chapter S-4.2) or a private institution referred to in paragraph 3 of section 99 or in section 551 of that Act which operates a local community service centre, a residential and long-term care centre or a rehabilitation centre;

(b) an immovable belonging to a public institution within the meaning of the Act respecting health services and social services for Cree and Inuit Native persons (R.S.Q., chapter S-5) or a reception centre referred to in section 12 of that Act;

(c) an immovable belonging to a cooperative or non-profit organization holding a day care centre permit, a nursery school permit or a stop-over centre permit issued under the Act respecting child day care (R.S.Q., chapter S-4.1) and in which day care under the permits is provided;”.

c. F-2.1,  
s. 204.0.1,  
added

**60.** The said Act is amended by adding, after section 204, the following section:

“person”

**204.0.1** Where an Act refers to a person mentioned in section 204 or in any paragraph thereof, the word “person” includes the Crown and any group which is not a legal person but which possesses a patrimony.

Person

No such reference shall apply to a person mentioned solely in paragraph 7 or in subparagraph *b* of paragraph 10 of section 204 unless the reference specifically mentions that paragraph or subparagraph.”

c. F-2.1,  
s. 204.1, am.

**61.** Section 204.1 of the said Act is amended

(1) by replacing the first paragraph by the following paragraph:

Exemption

**204.1** An immovable belonging to a person referred to in any paragraph of section 204 that is used by another person referred to in that section remains exempt from taxation and contemplated in the paragraph. The same rule applies if the paragraph requires the immovable to be used for a certain purpose and it is used for another purpose mentioned in that section.”;

(2) by striking out the third paragraph.

c. F-2.1,  
s. 208, am.

**62.** Section 208 of the said Act is amended

(1) by replacing the fourth paragraph by the following paragraphs:

Exception “Where the value of a part of an immovable referred to in any of paragraphs 1.2 or 13 to 17 of section 204 that is occupied by a person other than a person referred to in that section or, as the case may be, the total value of the aggregate of those parts is less than the lesser of \$50 000 and the amount equal to 10 % of the value of the immovable, the second and third paragraphs of this section do not apply, notwithstanding section 2, to such a part.

Presumption For the purposes of the first three paragraphs, a person residing in a dwelling is not deemed to be the lessee of the dwelling or to occupy it and the person who administers the dwelling but does not reside in it is deemed to occupy it.”;

(2) by striking out the fifth paragraph.

c. F-2.1,  
s. 208.1, am. **63.** Section 208.1 of the said Act is amended by replacing the second paragraph by the following paragraph:

Presumption “The recognized institution or recognized body is deemed to be mentioned in paragraph 10 of section 204.”

c. F-2.1,  
s. 222, am. **64.** Section 222 of the said Act is amended by replacing the first paragraph by the following paragraph:

Electric power system **“222.** A person, other than Hydro-Québec or any of its subsidiaries, who operates an electric power production system, who consumes all or part of the energy produced therein and whose immovable not entered on the roll under section 68 or exempt from taxation under paragraph 7 of section 204 was subject, for the municipal fiscal year beginning in 1979, to the taxes provided for in section 101 of the Real Estate Assessment Act (R.S.Q., chapter E-16), must pay to the local municipality in whose territory the immovable is situated, as municipal real estate tax on that immovable or, as the case may be, on the whole of such immovables the person possesses in the territory, a tax computed in accordance with section 223.”

c. F-2.1,  
s. 232, am. **65.** Section 232 of the said Act, amended by section 10 of chapter 43 of the statutes of 1993 and by section 8 of chapter 78 of the statutes of 1993, is again amended by replacing the words “the yard” in the second line of the third paragraph by the words “a yard which belongs to a railway enterprise and which, on 16 June 1994, was a yard”.

c. F-2.1,  
s. 233, am. **66.** Section 233 of the said Act, amended by section 118 of chapter 67 of the statutes of 1993, is again amended

(1) by inserting the words and figure “or the tax on non-residential immovables provided for in section 244.23” after the figure “244.11” in the third line of the first paragraph;

(2) by adding, at the end of the fourth paragraph, the words “The same applies to the standardized aggregate taxation rate considered.”

c. F-2.1,  
s. 233.1, am.

**67.** Section 233.1 of the said Act is amended

(1) by inserting the words “or of the tax on non-residential immovables” after the word “surtax” in the first line;

(2) by replacing the words “the surtax or” in the third line by the words “that surtax, that tax or the”.

c. F-2.1,  
s. 235.1, am.

**68.** Section 235.1 of the said Act, amended by section 9 of chapter 78 of the statutes of 1993, is again amended by inserting the word and figure “or 244.25” after the figure “244.13” in the seventh line of the first paragraph.

c. F-2.1,  
s. 236, am.

**69.** Section 236 of the said Act, amended by section 140 of chapter 68 of the statutes of 1992, by section 119 of chapter 67 of the statutes of 1993 and by section 76 of chapter 2 of the statutes of 1994, is again amended

(1) by replacing the words “, a stop-over centre permit or a home day care agency” in the eighteenth and nineteenth lines of paragraph 1 by the words “or a stop-over centre”;

(2) by replacing the word “contemplated” in the first line of paragraph 2 by the word “mentioned”;

(3) by replacing the word “contemplated” in the third line of paragraph 10 by the word “mentioned”.

c. F-2.1,  
s. 244.8, am.

**70.** Section 244.8 of the said Act is amended by adding, at the end, the following paragraph:

Agreement

“The municipality may enter into an agreement with the operator of a telecommunications business under which the operator collects on behalf of the municipality all or part of an amount payable under this division and allotted to finance all or part of the property, services or activities relating to a “9-1-1 centre”; the agreement may provide for collection costs to be withheld from the amount collected. The municipality may also enter into an agreement with the operator under which the municipality assigns to the operator all or part of its claims resulting from the imposition of a mode of tariffing to cover the financing referred to in this paragraph. The municipality may give a

mandate to the Union des municipalités du Québec or to the Union des municipalités régionales de comté et des municipalités locales du Québec inc. to enter on its behalf into an agreement under this paragraph.”

c. F-2.1,  
s. 244.13, am.

**71.** Section 244.13 of the said Act, amended by section 12 of chapter 43 of the statutes of 1993 and by section 12 of chapter 78 of the statutes of 1993, is again amended by replacing the words “the yard” in the second line of the third paragraph by the words “a yard which belongs to a railway enterprise and which, on 16 June 1994, was a yard”.

c. F-2.1,  
s. 244.20, am.

**72.** Section 244.20 of the said Act is amended by replacing the words and figure “, within the meaning of the third paragraph of section 204.1, who is referred to” in the eighth and ninth lines of the first paragraph by the words “who is mentioned”.

c. F-2.1,  
s. 244.22,  
replaced  
“surtax”

**73.** Section 244.22 of the said Act is replaced by the following:

**“244.22** For the purposes of sections 244.15 to 244.20, in the case of a non-taxable immovable in respect of which an amount in lieu of the surtax must be paid by the Government in accordance with the second paragraph of section 210 or the first paragraph of sections 254 and 255 or by the Crown in right of Canada or by one of its mandataries, the word “surtax” means the amount in lieu thereof.

### “DIVISION III.3

#### “TAX ON NON-RESIDENTIAL IMMOVABLES

Tax on units  
of assess-  
ment

**“244.23** Every local municipality that does not impose the surtax provided for in section 244.11 may, by by-law, impose a tax on units of assessment entered on its real estate assessment roll which are comprised of non-residential immovables or of residential immovables for which the operator is required to hold a permit issued under the Tourist Establishments Act (R.S.Q., chapter E-15.1).

Exception

However, a unit of assessment is not subject to the tax if it is comprised solely of an agricultural operation registered in accordance with a regulation made under section 36.15 of the Act respecting the Ministère de l’Agriculture, des Pêcheries et de l’Alimentation (R.S.Q., chapter M-14), for the whole of which a certificate was issued under section 220.2 of this Act, or if it is comprised solely of vacant land, of a body of water or of both vacant land and a body of water.

Exception

A unit of assessment is not subject to the tax if it is comprised solely of a dependency of a wholly residential unit not referred to in

the first paragraph or is comprised solely of the road bed of a railway to which section 47 applies.

- Applicable provisions      Notwithstanding section 2, the second and third paragraphs apply only to whole units of assessment.
- Tax      A unit of assessment is subject to the tax if it is not referred to in the second or third paragraph and is composed both of residential or non-residential immovables referred to in the first paragraph and of residential immovables not referred to in that paragraph, or immovables comprised in an agricultural operation that is registered in accordance with a regulation made under section 36.15 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation.
- Tax      **"244.24** Subject to Division IV.3, the tax shall be based on the taxable value of each unit of assessment.
- Tax rate      **"244.25** The rate of the tax shall be fixed in the by-law adopted under section 244.23.
- Computation      However, in the case of a unit of assessment referred to in the fifth paragraph of that section, the amount of the tax shall be computed by applying that part of the rate which corresponds to the percentage prescribed for the units in its category by regulation of the Minister made under paragraph 10 of section 263.
- Computation      In the case of a unit including the road bed of a railway situated in a yard which belongs to a railway enterprise and which, on 16 June 1994, was a yard of the Canadian National Railway Company (C.N.) or of Canadian Pacific Limited (C.P. Rail), the amount of the tax shall be computed by applying 40 % of the rate. Notwithstanding section 2, this paragraph refers to the whole unit even if the unit includes an immovable other than the road bed.
- Maximum revenues      **"244.26** The revenues of a local municipality for a fiscal year from the tax or, as the case may be, from both the tax and the business tax, shall not exceed the maximum amount of revenues established pursuant to sections 233 to 235.1.
- Computation      **"244.27** The municipality may, in a by-law adopted under section 244.23, provide that, where the average percentage of unoccupancy of a unit of assessment exceeded 20 % during the fiscal year that preceded the fiscal year for which the tax is imposed, the tax rate applicable to the unit shall be the rate obtained by reducing the tax rate fixed in the by-law or the reduced rate established pursuant to the second or third paragraph of section 244.25, as the case may be, by the portion of the percentage exceeding 20 %.

## Computation

The average percentage of unoccupancy of a unit of assessment during a fiscal year is obtained by carrying out the following operations:

(1) establishing, for each day of the fiscal year, the total area of all separate vacant taxable premises in the unit and adding up the areas so established;

(2) establishing, for each day of the fiscal year, the total area of all separate taxable premises in the unit and adding up the areas so established;

(3) dividing the sum resulting from the addition under subparagraph 1 by the sum resulting from the addition under subparagraph 2 and converting the quotient obtained into a percentage.

## Separate premises

Every part of a unit of assessment which is the subject of a separate lease to which the owner is a party, or is intended to be the subject of such a lease, is occupied exclusively by the owner or is intended to be so occupied by him and which is either a non-residential immovable other than an immovable comprised in an agricultural operation that is registered in accordance with a regulation made under section 36.15 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (R.S.Q., chapter M-14) or a residential immovable referred to in the first paragraph of section 244.23 constitutes separate premises. The part of a unit of assessment which is intended to be the subject of a separate lease or which is intended to be occupied exclusively by the owner is delimited by taking into consideration the largest possible aggregate of parts of the unit which, normally and in the short term, may be leased or occupied only as a whole; in the case of an immovable whose operator is required to hold a permit under the Tourist Establishments Act (R.S.Q., chapter E-15.1), the aggregate of the parts intended for lodging constitutes separate premises.

## Separate taxable premises

Non-taxable separate premises in respect of which the tax must be paid pursuant to the first paragraph of section 208 or in respect of which an amount in lieu of the tax must be paid by the Government in accordance with the second paragraph of section 210 or the first paragraph of sections 254 and 255 or by the Crown in right of Canada or by one of its mandataries are considered to be separate taxable premises.

## Vacant separate premises

Separate premises are considered to be vacant when they are unoccupied, are offered on the market for immediate lease, are unfit

for occupancy, are undergoing work which prevents them from being occupied or are subject to a lease whose execution has not commenced. For the purposes of this paragraph, a lease does not include a sublease or the assignment of a lease. Notwithstanding section 2, this paragraph applies only to whole separate premises.

Average per-  
centage of  
unoccupancy

The average percentage of unoccupancy, during a fiscal year, of a unit of assessment that does not include any separate premises is the percentage represented by the number of days in the fiscal year during which the unit or, if it is referred to in the fifth paragraph of section 244.23, its taxable non-residential part, is wholly vacant in relation to the total number of days in the fiscal year. The taxable non-residential part is comprised of any taxable non-residential immovable other than an immovable included in an agricultural operation that is registered in accordance with a regulation made under section 36.15 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation and of any taxable residential immovable referred to in the first paragraph of section 244.23. The fourth and fifth paragraphs of this section apply to the unit or to the non-residential part of the unit as if it constituted separate premises; in addition to the provisions of the fifth paragraph, the unit or part of a unit is considered to be vacant where it is unoccupied and is up for sale for immediate occupation.

Rules

The municipality may, in the by-law adopted under section 244.23, prescribe rules different from those prescribed in this section to establish the average percentage of unoccupancy of a unit of assessment during a fiscal year or provide that the period for which the percentage is established, instead of being the fiscal year preceding the fiscal year for which the tax is imposed, shall be a period of 12 consecutive months ending during that preceding fiscal year.

Information

**“244.28** The person in whose name is entered on the roll a unit of assessment that may be subject to the tax or in respect of which an amount in lieu of the tax may be paid shall, on request, provide the municipality with any information it requires to determine whether to avail itself of the first or the seventh paragraph of section 244.27 and, where applicable, to establish the rate reduction provided for in that section that applies in respect of the unit.

Non-compli-  
ance

In case of non-compliance, the rate reduction in respect of which the request for information was made does not apply to the unit.”

c. F-2.1,  
s. 249, am.

**74.** Section 249 of the said Act is amended by adding, at the end, the following paragraph:

Decision or  
judgment

“A decision or judgment that has become *res judicata*, in respect of which an alteration has been made to the roll pursuant to section 182 and which gives rise to a refund, is considered to be a judgment ordering the municipality to pay a sum.”

c. F-2.1,  
s. 253,  
replaced

**75.** Section 253 of the said Act is replaced by the following section:

Demand for  
payment

**“253.** Any demand for the payment of a municipal or school tax supplement must be sent not later than 31 December of the municipal fiscal year that follows the fiscal year during which the alteration of the roll giving rise to the supplement is effected.”

c. F-2.1,  
s. 253.28, am.

**76.** Section 253.28 of the said Act is amended by replacing the words and figures “paragraph 6, 7 or 18” in the second line of the second paragraph by the words and figures “any of paragraphs 6 to 8, 12, 18 or 19”.

c. F-2.1,  
s. 253.31, am.

**77.** Section 253.31 of the said Act is amended by replacing the words and figures “paragraph 6, 7 or 18” in the sixth line of the first paragraph by the words and figures “any of paragraphs 6 to 8, 12, 18 or 19”.

c. F-2.1,  
s. 253.36-  
253.43, added

**78.** The said Act is amended by inserting, after section 253.35, the following:

#### “DIVISION IV.4

##### “ABATEMENT APPLICABLE TO REAL ESTATE TAXES

Abatement

**“253.36** Any local municipality may, by by-law, provide for an abatement applicable to the annual general real estate tax imposed for the first or second fiscal year to which its roll applies.

Abatement

**“253.37** A taxable unit of assessment is eligible for the abatement if the amount of the tax mentioned in section 253.36 for the fiscal year considered, in relation to the amount of the tax imposed for the preceding fiscal year, increases by a percentage exceeding the percentage of increase fixed by by-law as the eligibility threshold. That eligibility threshold shall not be lower than the percentage fixed by regulation of the Minister under paragraph 11 of section 263.

Abatement

No unit resulting from the division of a unit entered on the roll for the preceding fiscal year or from the combination of several whole units entered on the roll for the preceding fiscal year is eligible for the abatement granted for the first fiscal year to which a roll applies.

- Percentage of increase      **“253.38** The percentage of increase of the tax mentioned in section 253.36 on a taxable unit of assessment is determined by comparing the amount of the tax that would be due on 1 January of the fiscal year considered with the amount of the tax for the preceding fiscal year as if the latter tax had been imposed on the basis of the value of the unit of assessment on 31 December of the preceding fiscal year.
- Alteration      For the purposes of the first paragraph, the amount of tax resulting from the value added to the unit by an alteration made to the roll for the fiscal year considered under paragraph 7 of section 174 is not taken into account, unless the alteration also has effect in respect of the preceding fiscal year.
- Applicable provisions      The first two paragraphs apply subject to the second paragraph of section 253.39.
- Abatement      **“253.39** The amount of abatement is equal to the difference between the amount of the tax mentioned in section 253.36 that would be payable were there no abatement for the fiscal year considered in respect of the eligible unit of assessment and the amount that would be payable if the amount of the tax were a fictitious amount equal to the amount of the tax for the preceding fiscal year as determined pursuant to the first two paragraphs of section 253.38 and increased by a percentage corresponding to the eligibility threshold fixed by by-law for the fiscal year concerned.
- Computation      The by-law may, however, provide that the percentage of increase of the amount of the tax in respect of a unit of assessment to establish whether the unit is eligible for the abatement for the second fiscal year to which the roll applies and to calculate the amount of the abatement is determined by using, instead of the amount of the tax for the preceding fiscal year, the fictitious amount applicable at the end of that fiscal year, account being taken of alterations made to the roll in respect of the preceding fiscal year.
- Alteration      **“253.40** Where the tax account for the fiscal year considered or for the preceding fiscal year is amended as a result of an alteration made to the roll for the fiscal year considered or for the preceding fiscal year after 1 January of the fiscal year considered, and the alteration to the roll takes effect on or before that date, sections 253.37 to 253.39 apply again as if the alteration had been made on the date on which it takes effect. The rule prescribed in this paragraph also applies where a new roll is deposited to replace a roll which has been quashed or set aside.

## Alteration

Where the tax account for the fiscal year considered is amended as a result of an alteration made to the roll for the fiscal year considered after the roll comes into force, and the alteration takes effect after the coming into force of the roll, the fictitious amount determined before the alteration pursuant to section 253.39 or pursuant to this section, as the case may be, is replaced, from the date on which the alteration takes effect,

(1) by the new fictitious amount that is the sum of the previous fictitious amount and the additional amount of tax due by reason of the alteration;

(2) by the amount of tax due as a result of the alteration where the alteration results in a reduction of the tax, or by a new fictitious amount equal to the difference obtained by subtracting from the previous fictitious amount the new amount of tax due, if the difference is a positive figure lower than the figure representing the new amount of tax due.

## Computation

The application of section 253.39 and, where applicable, of the first two paragraphs of this section must be taken into account in calculating any tax supplement or refund under section 245. In no case may the amount a municipality is required to pay a taxpayer exceed the amount charged to the taxpayer in the real estate tax account.

## Account

**“253.41** The amount of the abatement must appear on the account for the real estate taxes imposed on every eligible unit of assessment.

## Information

The municipality or community responsible for the sending of tax accounts must send information with the account indicating how the amount of the abatement was determined.

## Applicable provisions

**“253.42** Sections 253.36 to 253.41 apply to any non-taxable unit of assessment in respect of which an amount payable under the first paragraph of section 208 or under either of sections 210 and 254 must be paid.

## Real estate tax

For the application of sections 253.36 to 253.41 to that unit, the amount payable in respect of the unit is considered to be a real estate tax.

## Applicable provisions

Sections 253.36 to 253.41 do not apply to any other unit of assessment whose value, at the beginning of the fiscal year considered, ceases to be non-taxable.

Applicable provisions

**“253.43** Sections 253.36 to 253.42 apply notwithstanding any inconsistent provision of any general law or special Act or of any regulation thereunder.”

c. F-2.1,  
s. 255, am.

**79.** Section 255 of the said Act, amended by section 141 of chapter 68 of the statutes of 1992 and by section 77 of chapter 2 of the statutes of 1994, is again amended

(1) by replacing the word “contemplated” in the fourth line of the second paragraph by the word “mentioned”;

(2) by replacing the word “contemplated” in the fifth line of the fourth paragraph by the word “mentioned”.

c. F-2.1,  
s. 261.5, am.

**80.** Section 261.5 of the said Act, amended by section 101 of chapter 68 of the statutes of 1993, is again amended

(1) by inserting the words and figure “or to the tax on non-residential immovables provided for in section 244.23,” after the figure “244.11,” in the fourth line of subparagraph 2 of the first paragraph;

(2) by inserting the words “or tax” after the word “surtax” in the fifth line of subparagraph 2 of the first paragraph;

(3) by inserting the word and figure “or 244.25” after the figure “244.13” in the second paragraph.

c. F-2.1,  
s. 263, am.

**81.** Section 263 of the said Act, amended by section 13 of chapter 43 of the statutes of 1993 and by section 13 of chapter 78 of the statutes of 1993, is again amended

(1) by replacing the words “or the amount in lieu thereof” in the second and third lines of paragraph 10 by the words and figure “, the tax on non-residential immovables provided for in section 244.23 or the amount in lieu of the surtax or the tax”;

(2) by inserting the word and figure “or 244.23” after the figure “244.11” in the fifth line of paragraph 10;

(3) by inserting the words “or of the tax” after the word “surtax” in the tenth line of paragraph 10;

(4) by adding, after paragraph 10, the following paragraph:

“(11) fix the percentage below which a local municipality may not, under section 253.37, fix its eligibility threshold for an abatement.”

c. F-2.1,  
s. 495.1, am.

**82.** Section 495.1 of the said Act is amended by replacing the words “municipal corporation” in the second line by the words “local municipality”.

c. F-2.1,  
s. 495.2, am.

**83.** Section 495.2 of the said Act is amended by replacing the words “the Minister” in the second line by the words “a minister”.

c. F-2.1,  
s. 553, am.

**84.** Section 553 of the said Act is amended by replacing the words “municipal corporation” in the first line by the words “local municipality”.

#### ACT RESPECTING LAND USE PLANNING AND DEVELOPMENT

c. A-19.1,  
s. 117.14, am.

**85.** Section 117.14 of the Act respecting land use planning and development (R.S.Q., chapter A-19.1), enacted by section 57 of chapter 3 of the statutes of 1993, is amended by replacing the fourth paragraph by the following paragraph:

Legal  
hypotheec

“The amount to be paid is secured by a legal hypothec on the unit of assessment that includes the site.”

c. A-19.1,  
s. 233, am.

**86.** Section 233 of the said Act is amended by replacing the words “a charge on the property ranking with the real estate tax and recoverable in the same manner” in the fourth and fifth lines by the words “a prior claim on the immovable, of the same nature and with the same rank as the claims described in paragraph 5 of article 2651 of the Civil Code of Québec; the cost is secured by a legal hypothec on the immovable”.

#### CITIES AND TOWNS ACT

c. C-19,  
s. 412.16, am.

**87.** Section 412.16 of the Cities and Towns Act (R.S.Q., chapter C-19), amended by section 468 of chapter 57 of the statutes of 1992, is again amended by replacing the last sentence by the following sentence: “The costs constitute a prior claim on the land where the immovable was situated, of the same nature and with the same rank as the claims described in paragraph 5 of article 2651 of the Civil Code of Québec; the costs are secured by a legal hypothec on the land.”

c. C-19,  
s. 413, am.

**88.** Section 413 of the said Act, amended by section 469 of chapter 57 of the statutes of 1992, is again amended

(1) by replacing the words “, and may provide that the amount expended thereon shall be a claim secured by a legal hypothec on such lot” in subparagraph 14 by the words “; the cost of the work constitutes a prior claim on the lot, of the same nature and with the

same rank as the claims described in paragraph 5 of article 2651 of the Civil Code of Québec; the cost is secured by a legal hypothec on the lot”;

(2) by replacing the words “and order that their total cost shall constitute a legal hypothec” in the third paragraph of subparagraph 25 by the words “; the cost of the works referred to in the first and second paragraphs which are performed at the owner’s expense constitutes a prior claim on the immovable in respect of which the works are performed, of the same nature and with the same rank as the claims described in paragraph 5 of article 2651 of the Civil Code of Québec; the cost is secured by a legal hypothec on the immovable”.

c. C-19,  
s. 482, am.

**89.** Section 482 of the said Act, amended by section 471 of chapter 57 of the statutes of 1992, is again amended by replacing the words “carry, from publication, a legal hypothec” by the words “are considered to be a real estate tax imposed”.

c. C-19,  
ss. 482.1-  
482.3, added

**90.** The said Act is amended by inserting, after section 482, the following sections:

Prior claim

**“482.1** The claims of the municipality for taxes other than real estate taxes, of any nature whatsoever, are considered to be a prior claim on the immovables or movables by reason of which they are payable, of the same nature and with the same rank as the claims described in paragraph 5 of article 2651 of the Civil Code of Québec; they are secured by a legal hypothec on the immovables or on the movables, as the case may be. In addition to being a prior claim within the meaning of that paragraph, a real estate tax is secured by a legal hypothec on the immovable subject to the tax.

Presumption

For the purposes of the first paragraph, any personal tax imposed by reason of an activity carried on in a place is deemed to be a tax payable by reason of the movable property of the debtor located in the place at any time throughout the period during which the tax remains payable.

Registration

**“482.2** Registration by the municipality of a legal movable or immovable hypothec does not prevent it from exercising its prior claim.

Application

**“482.3** A creditor who takes procedures in execution or who, as holder of a movable or immovable hypothec, has registered a prior notice of his intention to exercise his hypothecary rights, may apply to the municipality to declare the amount of its prior claim. The application shall be registered and proof of notification shall be filed in the registry office.

**Declaration** Within thirty days following the notification, the municipality shall declare the amount of its claim and enter it in the appropriate register; such a declaration does not have the effect of limiting the priority of the municipality's claim to the amount entered.

**Notice** An application for registration, in the land register, of the application for declaration and of the declaration shall be made in the form of a notice. In addition to the provisions of this section and the requirements of the regulation made under Book IX of the Civil Code of Québec, the notice shall indicate the legislative provision under which it is given, the name of the debtor and the name of the municipality; the notice need not be attested and a single copy only need be presented."

c. C-19,  
s. 497, am. **91.** Section 497 of the said Act, amended by section 472 of chapter 57 of the statutes of 1992, is again amended by inserting the words "and legal hypothecs" after the words "prior claims" in the first paragraph.

c. C-19,  
s. 547, am. **92.** Section 547 of the said Act is amended by inserting the words "or tax" after the word "surtax" in the fourth line of the fourth paragraph.

MUNICIPAL CODE OF QUÉBEC

c. C-27.1,  
a. 510, am. **93.** Article 510 of the Municipal Code of Québec (R.S.Q., chapter C-27.1), amended by section 485 of chapter 57 of the statutes of 1992, is again amended by replacing the last sentence by the following sentence: "The costs constitute a prior claim on the land where the immovable was situated, of the same nature and with the same rank as the claims described in paragraph 5 of article 2651 of the Civil Code of Québec; the costs are secured by a legal hypothec on the land."

c. C-27.1,  
a. 559, am. **94.** Article 559 of the said Code, amended by section 486 of chapter 57 of the statutes of 1992, is again amended by replacing the words "shall, from registration, constitute a legal hypothec" by the words "is considered to be a tax imposed on the immovable by reason of which the compensation is due".

c. C-27.1,  
aa. 982.1-  
982.3, added **95.** The said Code is amended by inserting, after article 982, the following articles:

**"982.1** The claims of the municipality for taxes other than real estate taxes, of any nature whatsoever, are considered to be a prior claim on the immovables or movables by reason of which they are due, of the same nature and with the same rank as the claims described

in paragraph 5 of article 2651 of the Civil Code of Québec; they are secured by a legal hypothec on the immovables or on the movables, as the case may be. In addition to being a prior claim within the meaning of that paragraph, a real estate tax is secured by a legal hypothec on the immovable subject to the tax.

For the purposes of the first paragraph, a personal tax imposed by reason of an activity carried on in a place is deemed to be a tax due by reason of the movable property of the debtor located in the place at any time throughout the period during which the tax remains due.

**“982.2** Registration by the municipality of a legal movable or immovable hypothec does not prevent it from exercising its prior claim.

**“982.3** A creditor who takes procedures in execution or who, as holder of a movable or immovable hypothec, has registered a prior notice of his intention to exercise his hypothecary rights, may apply to the municipality to declare the amount of its prior claim. The application shall be registered and proof of notification shall be filed in the registry office.

Within thirty days following the notification, the municipality shall declare the amount of its claim and enter it in the appropriate register; such a declaration does not have the effect of limiting the priority of the municipality’s claim to the amount entered.

An application for registration, in the land register, of the application for declaration and of the declaration shall be made in the form of a notice. In addition to the provisions of this section and the requirements of the regulation made under Book IX of the Civil Code of Québec, the notice shall indicate the legislative provision under which it is given, the name of the debtor and the name of the municipality; the notice need not be attested and a single copy only need be presented.”

c. C-27.1,  
a. 1072, am.

**96.** Article 1072 of the said Code is amended by inserting the words “or tax” after the word “surtax” in the fourth line of the fourth paragraph.

ACT RESPECTING THE COMMUNAUTÉ URBAINE DE MONTRÉAL

c. C-37.2,  
s. 222.1, am.

**97.** Section 222.1 of the Act respecting the Communauté urbaine de Montréal (R.S.Q., chapter C-37.2), enacted by section 57 of chapter 68 of the statutes of 1993, is amended

(1) by replacing the words “in a punctual manner or in the form of a subscription” in the seventh line of the first paragraph by the words “on an ad hoc basis, in the form of a subscription or under terms similar to those of a subscription”;

(2) by replacing the word “paragraph” in the first line of the second paragraph by the words “and third paragraphs”.

ACT RESPECTING DUTIES ON TRANSFERS OF IMMOVABLES

c. D-15.1,  
s. 8.1, am.

**98.** Section 8.1 of the Act respecting duties on transfers of immovables (R.S.Q., chapter D-15.1) is amended

(1) by replacing the words “consideration for” in the first and second lines by the words “basis of imposition for transfer duties in the case of”;

(2) by inserting, in the French text, a comma after the word “taxes” in the third line.

c. D-15.1,  
s. 12,  
replaced

**99.** Section 12 of the said Act, amended by section 625 of chapter 57 of the statutes of 1992, is replaced by the following sections:

Transfer  
duties

**“12.** The transfer duties constitute a prior claim on the movable property of the debtor and on the immovable that is the subject of a transfer other than a contract of lease, of the same nature and with the same rank as the claims described in paragraph 5 of article 2651 of the Civil Code of Québec; the transfer duties are secured by a legal hypothec on the movable property and, where required, on the immovable.

Transfer  
duties

**“12.1** The transfer duties payable by reason of a transfer are exigible from any person who becomes an assignee of the immovable after the person who was a party to the transfer.

Transfer  
duties

**“12.2** In addition to the mode of recovery provided in section 16, for the purposes of the legislative provisions respecting the sale of an immovable under the authority of a municipality for failure to pay taxes, the transfer duties shall be regarded as a municipal tax imposed on the immovable that is the subject of the transfer.”

c. D-15.1,  
s. 17, am.

**100.** Section 17 of the said Act, amended by section 32 of chapter 78 of the statutes of 1993, is again amended by striking out paragraph *d*.

c. D-15.1,  
s. 17.1, added

**101.** The said Act is amended by adding, after section 17, the following section:

**Exemption**        “**17.1** There shall be an exemption from the payment of transfer duties if the transferee declares that in the year that follows the registration of the transfer, the immovable will form part of an agricultural operation registered in his name in accordance with a regulation made under section 36.15 of the Act respecting the Ministère de l’Agriculture, des Pêcheries et de l’Alimentation (R.S.Q., chapter M-14).

**Proof**            If the municipality has not received proof, on the expiry of the time limit, that the immovable has become part of an operation referred to in the first paragraph, or the immovable is the subject of another transfer before the municipality receives such proof, the transferee having invoked the exemption becomes bound to pay the transfer duties, the amount of which shall be increased by the amount of interest calculated at the rate referred to in section 11 that accrues from the date of registration of the transfer to the time of payment of the principal. The account contemplated in that section that is then sent to the debtor must inform the debtor of the amount of interest having accrued to the date of the drawing up of the account and of the method of calculation of the amount to be added for each full day after that date but before the payment of the principal.”

## CHARTER OF THE CITY OF QUÉBEC

1929, c. 95,  
s. 185, am.

**102.** Section 185 of the charter of the city of Québec (1929, chapter 95), replaced by section 56 of chapter 81 of the statutes of 1965 (1st session) and amended by section 12 of chapter 85 of the statutes of 1966-67, section 11 of chapter 8 of the statutes of 1970, section 6 of chapter 97 of the statutes of 1974, section 10 of chapter 54 of the statutes of 1976, section 2 of chapter 22 of the statutes of 1979, section 11 of chapter 42 of the statutes of 1980, sections 8 and 58 of chapter 61 of the statutes of 1984, section 136 of chapter 27 of the statutes of 1985, section 4 of chapter 84 of the statutes of 1991 and section 3 of chapter 55 of the statutes of 1994, is again amended by replacing the words “, and all the expenses and costs thus incurred by the city are assimilated to the real estate taxes encumbering the immovable for which they are incurred” in the second paragraph of subsection 27 by the words “; the expenses thus incurred constitute a prior claim on the immovable in respect of which they are incurred, of the same nature and with the same rank as the claims described in paragraph 5 of article 2651 of the Civil Code of Québec; the expenses are secured by a legal hypothec on the immovable”.

1929, c. 95,  
s. 265, am.

**103.** Section 265 of the said charter, amended by section 452 of chapter 72 of the statutes of 1979 and by section 13 of chapter 61 of the statutes of 1984, is again amended

(1) by replacing the first and second paragraphs by the following paragraph:

Prior claim

**“265.** The claims of the city for taxes other than real estate taxes, of any nature whatsoever, are considered to be a prior claim on the immovables or movables by reason of which they are payable, of the same nature and with the same rank as the claims described in paragraph 5 of article 2651 of the Civil Code of Québec; they are secured by a legal hypothec on the immovables or on the movables, as the case may be. In addition to being a prior claim within the meaning of that paragraph, a real estate tax is secured by a legal hypothec on the immovable subject to the tax.”;

(2) by replacing the words “is privileged on the immovables in respect of which the services are supplied, as real estate taxes, and are recoverable in the same manner” in the third paragraph by the words “constitutes a prior claim on the immovable in respect of which the services are supplied, of the same nature and with the same rank as the claims described in paragraph 5 of article 2651 of the Civil Code of Québec; the amounts payable by the owner are secured by a legal hypothec on the immovable”.

1929, c. 95,  
s. 266, am.

**104.** Section 266 of the said charter, replaced by section 17 of chapter 111 of the statutes of 1935, is amended

(1) by replacing the first paragraph by the following paragraph:

Prior claim

**“266.** Any personal tax imposed by reason of an activity carried on in a place constitutes a prior claim on the movables located in the place, of the same nature and with the same rank as the claims described in paragraph 5 of article 2651 of the Civil Code of Québec; the tax is secured by a legal hypothec on the movables.”;

(2) by replacing the words “the furniture and moveable things which are security for the payment of the rent of an immoveable or part of an immoveable are insufficient to secure the payment” in the second paragraph by the words “the price which may be obtained from the sale of the movable property located on leased premises is insufficient to cover the amount”.

1929, c. 95,  
s. 267, am.

**105.** Section 267 of the said charter is amended by replacing the words “the said privilege shall be exercised or claimed, the

corporation may” by the words “the city decides to enforce and realize its prior claim or legal hypothec, the city may”.

1929, c. 95,  
s. 274, am.

**106.** Section 274 of the said charter, replaced by section 50 of chapter 102 of the statutes of 1937 and amended by section 15 of chapter 116 of the statutes of 1986, is again amended

(1) by replacing the words “the rights and privileges” in the first paragraph by the words “the prior claim and hypothec”;

(2) by striking out the word “Quebec” in the second paragraph.

1929, c. 95,  
s. 295a, am.

**107.** Section 295a of the said charter, enacted by section 9 of chapter 70 of the statutes of 1950-51, is amended by replacing the words “privileges or hypothecs” by the words “prior claims and legal hypothecs”.

1929, c. 95,  
s. 336, am.

**108.** Section 336 of the said charter, amended by section 8 of chapter 122 of the statutes of 1930-31, section 5 of chapter 104 of the statutes of 1931-32, section 19 of chapter 111 of the statutes of 1935, section 67 of chapter 102 of the statutes of 1937, section 12 of chapter 104 of the statutes of 1938, section 22 of chapter 102 of the statutes of 1939, section 27 of chapter 74 of the statutes of 1940, section 12 of chapter 50 of the statutes of 1943, section 8 of chapter 47 of the statutes of 1944, section 20 of chapter 71 of the statutes of 1945, section 17 of chapter 51 of the statutes of 1948, section 8 of chapter 63 of the statutes of 1951-52, section 4 of chapter 36 of the statutes of 1952-53, section 1 of chapter 67 of the statutes of 1955-56, section 9 of chapter 50 of the statutes of 1957-58, section 6 of chapter 96 of the statutes of 1960-61, section 7 of chapter 66 of the statutes of 1963 (1st session), section 5 of chapter 69 of the statutes of 1964, section 38 of chapter 86 of the statutes of 1969, sections 29 to 31 of chapter 68 of the statutes of 1970, section 146 of chapter 55 of the statutes of 1972, section 29 of chapter 75 of the statutes of 1972, section 8 of chapter 80 of the statutes of 1973, section 12 of chapter 97 of the statutes of 1974, section 15 of chapter 54 of the statutes of 1976, section 457 of chapter 72 of the statutes of 1979, sections 23, 45 and 51 of chapter 42 of the statutes of 1980, section 272 of chapter 63 of the statutes of 1982, section 17 of chapter 64 of the statutes of 1982, sections 22, 59 and 60 of chapter 61 of the statutes of 1984, section 140 of chapter 27 of the statutes of 1985, section 22 of chapter 116 of the statutes of 1986, section 17 of chapter 88 of the statutes of 1988, section 1 of chapter 81 of the statutes of 1989, sections 1155 to 1168 of chapter 4 of the statutes of 1990, section 9 of chapter 91 of the statutes of 1990, section 15 of chapter 84 of the statutes of 1991 and section 22 of chapter 55 of the statutes of 1994, is again amended

(1) by replacing the fourth paragraph of paragraph 12*b* by the following paragraph:

Prior claim

“The removal expenses constitute a prior claim on the immovable on which the sign or bill-board was located, of the same nature and with the same rank as the claims described in paragraph 5 of article 2651 of the Civil Code of Québec; the expenses are secured by a legal hypothec on the immovable.”;

(2) by replacing the words “and to provide that the amount expended thereon shall be a special charge upon such lot, and shall have the same privileges attached to it, and be dealt with and recoverable in the same manner as a special tax thereon” in paragraph 20 by the words “; the expenses incurred for such work constitute a prior claim on the lot, of the same nature and with the same rank as the claims described in paragraph 5 of article 2651 of the Civil Code of Québec; the expenses are secured by a legal hypothec on the immovable”;

(3) by replacing the fourth paragraph of subparagraph 24 of paragraph 42*a* by the following paragraph:

Prior claim

“The removal expenses constitute a prior claim on the immovable on which the antenna was located, of the same nature and with the same rank as the claims described in paragraph 5 of article 2651 of the Civil Code of Québec; the expenses are secured by a legal hypothec on the immovable.”;

(4) by replacing subparagraph 5 of paragraph 42*e* by the following subparagraph:

“(5) Any sum not paid as compensatory payment within thirty days after the resolution granting exemption is secured by a legal hypothec on the immovable referred to in the resolution.”;

(5) by replacing the fifth paragraph of paragraph 43*b* by the following paragraph:

Prior claim

“The removal expenses constitute a prior claim on the immovable in which the construction or structure was located, of the same nature and with the same rank as the claims described in paragraph 5 of article 2651 of the Civil Code of Québec; the expenses are secured by a legal hypothec on the immovable.”;

(6) by replacing the words “therefor which shall constitute against the property a charge of the same rank as the real estate tax and recoverable in the same manner” in paragraph 44 by the words “thereof; the cost of such works constitutes a prior claim on the

immovable on which the works were carried out, of the same nature and with the same rank as the claims described in paragraph 5 of article 2651 of the Civil Code of Québec; the cost is secured by a legal hypothec on the immovable”;

(7) by replacing the words “, which constitutes a charge against the property of the same rank as real estate taxes and recoverable in the same manner” in paragraph 44*a* by the words “; the cost constitutes a prior claim on the land where the work was carried out, of the same nature and with the same rank as the claims described in paragraph 5 of article 2651 of the Civil Code of Québec; the cost is secured by a legal hypothec on the land”;

(8) by replacing the second paragraph of paragraph 49 by the following paragraph:

Prior claim

“The expenses incurred by the city to remove a nuisance or have it removed constitute a prior claim on the immovable in which the nuisance was located, of the same nature and with the same rank as the claims described in paragraph 5 of article 2651 of the Civil Code of Québec; the expenses are secured by a legal hypothec on the immovable;”;

(9) by replacing the words “against the building contemplated a charge of the same rank as real estate taxes and recoverable in the same manner” in paragraph 49*c* by the words “a prior claim on the building, of the same nature and with the same rank as the claims described in paragraph 5 of article 2651 of the Civil Code of Québec; the costs are secured by a legal hypothec on the building”;

(10) by replacing the words “, against the property, a charge assimilated to the real estate tax, privileged at the same rank and recoverable in the same manner” in the third paragraph of paragraph 65 by the words “a prior claim on the property on which the works are carried out, of the same nature and with the same rank as the claims described in paragraph 5 of article 2651 of the Civil Code of Québec; the cost is secured by a legal hypothec on the property”;

(11) by replacing the words “, which cost shall be an hypothecary charge upon the immovable” in paragraph 106 by the words “; the cost constitutes a prior claim on the immovable, of the same nature and with the same rank as the claims described in paragraph 5 of article 2651 of the Civil Code of Québec; the cost is secured by a legal hypothec on the immovable”.

1929, c. 95,  
s. 336*a*, am.

**109.** Section 336*a* of the said charter, enacted by section 39 of chapter 86 of the statutes of 1969 and amended by section 13 of chapter

97 of the statutes of 1974, section 16 of chapter 54 of the statutes of 1976 and section 1 of chapter 114 of the statutes of 1987, is again amended by replacing the words “a charge on the property of equal rank with the real estate tax and subject to recovery in the same way” in the sixth paragraph by the words “a prior claim on the immovable, of the same nature and with the same rank as the claims described in paragraph 5 of article 2651 of the Civil Code of Québec; the expenses and sums are secured by a legal hypothec on the immovable”.

1929, c. 95,  
s. 352, am.

**110.** Section 352 of the said charter, replaced by section 13 of chapter 50 of the statutes of 1943 and amended by section 60 of chapter 61 of the statutes of 1984, is again amended by replacing the last sentence by the following sentence: “Such sum constitutes a prior claim on the immovable concerned, of the same nature and with the same rank as the claims described in paragraph 5 of article 2651 of the Civil Code of Québec; the sum is secured by a legal hypothec on the immovable.”

1929, c. 95,  
s. 429, am.

**111.** Section 429 of the said charter, replaced by section 18 of chapter 54 of the statutes of 1976 and amended by section 459 of chapter 72 of the statutes of 1979, is again amended by replacing the last sentence of the second paragraph by the following sentence: “The cost constitutes a prior claim on the immovable concerned, of the same nature and with the same rank as the claims described in paragraph 5 of article 2651 of the Civil Code of Québec; the cost is secured by a legal hypothec on the immovable.”

1929, c. 95,  
s. 520a, am.

**112.** Section 520a of the said charter, enacted by section 33 of chapter 116 of the statutes of 1986, is amended by replacing the fourth paragraph by the following paragraph:

Prior claim

“The additional contribution constitutes a prior claim on the immovable or on the movables located therein, depending on whether it is imposed on the property-owner or another debtor, of the same nature and with the same rank as the claims described in paragraph 5 of article 2651 of the Civil Code of Québec; the additional contribution is secured by a legal hypothec on the immovable or movables, as the case may be.”

1929, c. 95,  
ss. 556b,  
556c, added

**113.** The said charter is amended by inserting, after section 556a, the following sections:

Registration

**“556b.** Registration by the city of a legal movable or immovable hypothec does not prevent it from exercising its prior claim.

Application

**“556c.** A creditor who takes procedures in execution or who, as holder of a movable or immovable hypothec, has registered a prior

notice of his intention to exercise his hypothecary rights, may apply to the city to declare the amount of its prior claim. The application shall be registered and proof of notification shall be filed in the registry office.

**Declaration** Within thirty days following the notification, the city shall declare the amount of its claim and enter it in the appropriate register; such a declaration does not have the effect of limiting the priority of the city's claim to the amount entered.

**Notice** An application for registration, in the land register, of the application for declaration and of the declaration shall be made in the form of a notice. In addition to the provisions of this section and the requirements of the regulation made under Book IX of the Civil Code of Québec, the notice shall indicate the legislative provision under which it is given, the name of the debtor and the name of the city; the notice need not be attested and a single copy only need be presented.”

1929, c. 95,  
s. 629,  
repealed

**114.** Section 629 of the said charter, replaced by section 53 of chapter 61 of the statutes of 1984, is repealed.

CHARTER OF THE CITY OF MONTRÉAL

1959-60,  
c. 102,  
a. 520, am.

**115.** Article 520 of the charter of the city of Montréal (1959-60, chapter 102), amended by section 26 of chapter 97 of the statutes of 1960-61, section 8 of chapter 71 of the statutes of 1964, section 21 of chapter 84 of the statutes of 1965 (1st session), section 5 of chapter 90 of the statutes of 1968, section 4 of chapter 91 of the statutes of 1969, section 205 of chapter 19 of the statutes of 1971, section 20 of chapter 96 of the statutes of 1971, section 57 of chapter 77 of the statutes of 1973, sections 45 and 183 of chapter 77 of the statutes of 1977, section 23 of chapter 64 of the statutes of 1982, section 1 of chapter 59 of the statutes of 1983, section 145 of chapter 27 of the statutes of 1985, section 26 of chapter 111 of the statutes of 1987, section 11 of chapter 87 of the statutes of 1988, section 10 of chapter 80 of the statutes of 1989, section 1096 of chapter 4 of the statutes of 1990, section 3 of chapter 89 of the statutes of 1990, section 11 of chapter 90 of the statutes of 1990 and section 12 of chapter 82 of the statutes of 1993, is again amended

(1) by replacing the words “; cause the same to be demolished at the cost of the owner and recover the cost of demolition by privilege upon the land where such structure stands, when the owner refuses or neglects to comply with the orders of the executive committee in such regard, and have such privilege registered by depositing in duplicate, in the registry office of the division in which the immovable

is situated, a notice, which the registrar shall accept, signed by the clerk or the director of the public works department of the city or one of their assistants, indicating the name of the city, the nature and amount of the claim and the description of the immovable so affected” in paragraph 37 by the words “and, upon his failure to do so, cause it to be demolished and recover the cost of demolition from the owner; the cost constitutes a prior claim on the immovable on which the structure was situated, of the same nature and with the same rank as the claims described in paragraph 5 of article 2651 of the Civil Code of Québec; the cost is secured by a legal hypothec on the immovable”;

(2) by replacing the words “, and order that the resultant cost thereof be recoverable by privilege upon the land in the same manner as a special tax” in paragraph 78 by the words “; the resultant cost of such work constitutes a prior claim on the land, of the same nature and with the same rank as the claims described in paragraph 5 of article 2651 of the Civil Code of Québec; the cost is secured by a legal hypothec on the land”;

(3) by replacing the words “, such expense to constitute, following registration of a notice from the clerk made in authentic form before a notary *en minute*, a privileged charge on the immovable in the same manner and with the same rank as a municipal tax.” in paragraph 84 by the words “; the expense constitutes a prior claim on the immovable, of the same nature and with the same rank as the claims described in paragraph 5 of article 2651 of the Civil Code of Québec; the expense is secured by a legal hypothec on the immovable;”.

**116.** Article 522 of the said charter, amended by section 27 of chapter 97 of the statutes of 1960-61, section 54 of chapter 59 of the statutes of 1962, section 19 of chapter 70 of the statutes of 1963 (1st session), section 9 of chapter 71 of the statutes of 1964, section 23 of chapter 86 of the statutes of 1966-67, section 47 of chapter 77 of the statutes of 1977, section 16 of chapter 22 of the statutes of 1979, section 20 of chapter 71 of the statutes of 1982, section 3 of chapter 59 of the statutes of 1983, section 1 of chapter 75 of the statutes of 1984, section 6 of chapter 117 of the statutes of 1986, section 11 of chapter 80 of the statutes of 1989, section 13 of chapter 90 of the statutes of 1990 and section 14 of chapter 82 of the statutes of 1993, is again amended

(1) by replacing the words “the costs of such correction, removal or installation, in addition to any recourse provided by law to recover such costs, may, after registration of a notice of the clerk received in authentic form before a notary and bearing the number of his minutes, constitute a charge against the immovable where the offence takes place, assimilated to a municipal tax and privileged at the same rank”

in subparagraph *c* of paragraph 4 by the words “the expense constitutes a prior claim on the immovable where the offence occurs, of the same nature and with the same rank as the claims described in paragraph 5 of article 2651 of the Civil Code of Québec; the expense is secured by a legal hypothec on the immovable”;

(2) by replacing the words “, and recover the cost thereof by privilege on the property so connected” in paragraph 40 by the words “at the expense of the owner of the immovable so connected; such expense constitutes a prior claim on the immovable, of the same nature and with the same rank as the claims described in paragraph 5 of article 2651 of the Civil Code of Québec; the expense is secured by a legal hypothec on the immovable”.

1959-60,  
c. 102,  
a. 524, am.

**117.** Article 524 of the said charter, amended by section 55 of chapter 59 of the statutes of 1962, section 20 of chapter 70 of the statutes of 1963 (1st session), section 24 of chapter 86 of the statutes of 1966-67, section 7 of chapter 90 of the statutes of 1968, section 1 of chapter 91 of the statutes of 1968, section 21 of chapter 96 of the statutes of 1971, section 4 of chapter 76 of the statutes of 1972, section 58 of chapter 77 of the statutes of 1973, section 48 of chapter 77 of the statutes of 1977, section 82 of chapter 7 of the statutes of 1978, section 10 of chapter 40 of the statutes of 1980, section 21 of chapter 71 of the statutes of 1982, section 670 of chapter 91 of the statutes of 1986, section 2 of chapter 86 of the statutes of 1988, section 12 of chapter 87 of the statutes of 1988, section 12 of chapter 80 of the statutes of 1989, section 4 of chapter 89 of the statutes of 1990, section 14 of chapter 90 of the statutes of 1990 and section 16 of chapter 82 of the statutes of 1993, is again amended

(1) by replacing the words “, which cost shall constitute, after registration, a privileged charge on the property on which such building was erected, of the same nature and rank as a municipal tax” in subparagraph 8 of the first paragraph by the words “; the cost of closing and demolishing constitutes a prior claim on the immovable on which the building was located, of the same nature and with the same rank as the claims described in paragraph 5 of article 2651 of the Civil Code of Québec; the expense is secured by a legal hypothec on the immovable”;

(2) by replacing the words “guarantee on the parcel of land which is to constitute, after registration, a privileged charge of the same nature and rank as a municipal tax” in subparagraph *b* of subparagraph 18 of the first paragraph by the words “hypothec on the parcel of land”;

(3) by replacing the words “guarantee on the building which is to constitute, after registration, a privileged charge of the same nature and rank as a municipal tax” in subparagraph *c* of subparagraph 18 of the first paragraph by the words “hypothec on the immovable”.

1959-60,  
c. 102,  
a. 525a, am.

**118.** Article 525a of the said charter, enacted by section 52 of chapter 77 of the statutes of 1977, is amended by replacing the words “, such recovery being secured, after registration, by a privileged charge on the immoveable on which the building so vacated is located, of the same nature and rank as a municipal tax” by the words “; the indemnity which may be recovered by the city is secured by a legal hypothec on the immovable on which the vacated building is located”.

1959-60,  
c. 102,  
a. 528, am.

**119.** Article 528 of the said charter, amended by section 56 of chapter 59 of the statutes of 1962, section 9 of chapter 90 of the statutes of 1968, section 1 of chapter 92 of the statutes of 1968, section 22 of chapter 96 of the statutes of 1971, section 53 of chapter 77 of the statutes of 1977, section 12 of chapter 40 of the statutes of 1980, section 23 of chapter 71 of the statutes of 1982, section 26 of chapter 64 of the statutes of 1982, section 5 of chapter 86 of the statutes of 1988, section 14 of chapter 87 of the statutes of 1988 and section 19 of chapter 82 of the statutes of 1993, is again amended by inserting, after paragraph 6, the following paragraph:

Business tax  
credits

“6.1 On the conditions and in the sectors it determines, grant business tax credits to professional artists or to cooperatives of professional artists for the occupancy of the whole or part of an immovable used as an artists’ studio for the production of original works of research or expression.

“profes-  
sional art-  
ists”

For the purposes of the first paragraph, “professional artists” means self-employed artists who create works in the field of visual arts within the meaning of paragraph 1 of section 2 of the Act respecting the professional status of artists in the visual arts, arts and crafts and literature, and their contracts with promoters (R.S.Q., chapter S-32.01);”.

1959-60,  
c. 102,  
a. 551, am.

**120.** Article 551 of the said charter, replaced by section 54 of chapter 77 of the statutes of 1977 and amended by section 23 of chapter 82 of the statutes of 1993, is again amended by replacing the words “shall be recoverable by privilege upon the immoveables for the use whereof the occupation of the public grounds has been permitted; such privilege shall be preserved without registration and shall have the same rank as municipal taxes under the Civil Code” in the first paragraph by the words “is secured by a legal hypothec on the immovable for the use whereof the occupation of the public grounds has been permitted”.

1959-60,  
c. 102,  
a. 610d, am.

**121.** Article 610d of the said charter, enacted by section 28 of chapter 71 of the statutes of 1982 and amended by section 7 of chapter 59 of the statutes of 1983, is again amended by replacing subarticle 5 by the following subarticle:

Legal  
hypothee

“(5) A compensation not effected in cash is secured by a legal hypothee on the immovable referred to in the by-law granting exemption.”

1959-60,  
c. 102,  
a. 775, am.

**122.** Article 775 of the said charter is amended by replacing the word “privileges” by the words “prior claims, legal hypothees”.

1959-60,  
c. 102,  
a. 776, am.

**123.** Article 776 of the said charter, replaced by section 468 of chapter 72 of the statutes of 1979, is amended by replacing the second paragraph by the following paragraph:

Legal  
hypothee

“In addition to being a prior claim within the meaning of paragraph 5 of article 2651 of the Civil Code of Québec, the tax is secured by a legal hypothee on the immovable.”

1959-60,  
c. 102,  
a. 808, am.

**124.** Article 808 of the said charter, replaced by section 60 of chapter 71 of the statutes of 1982 and amended by section 13 of chapter 59 of the statutes of 1983, section 278 of chapter 32 of the statutes of 1991 and section 21 of chapter 53 of the statutes of 1992, is again amended by replacing the third paragraph of subarticle 4 by the following paragraph:

Legal  
hypothee

“In addition to being a prior claim within the meaning of paragraph 5 of article 2651 of the Civil Code of Québec, the tax is secured by a legal hypothee on the immovable.”

1959-60,  
c. 102,  
Titre XI,  
Chap. I,  
Div. 8, Head-  
ing, replaced

**125.** The heading of Division 8 of Chapter I of Title XI of the said charter is replaced by the following heading:

“TAXES CONSIDERED TO BE PRIOR CLAIMS”.

1959-60,  
c. 102,  
a. 878,  
replaced

**126.** Article 878 of the said charter, amended by section 472 of chapter 72 of the statutes of 1979, is replaced by the following article:

Prior claim

“**878.** The claims of the city for taxes other than real estate taxes, of any nature whatsoever, are considered to be a prior claim on the immovables or movables by reason of which they are due, of the same nature and with the same rank as the claims described in paragraph 5 of article 2651 of the Civil Code of Québec; they are secured by a legal hypothee on the immovables or on the movables,

as the case may be. In addition to being a prior claim within the meaning of that paragraph, a real estate tax is secured by a legal hypothec on the immovable subject to the tax.”

1959-60,  
c. 102,  
a. 879, am.

**127.** Article 879 of the said charter is amended by replacing the words “shall carry the privilege mentioned in article 878 upon the whole of the immovable; such privilege shall be indivisible and” by the words “are secured in the manner described in article 878 in respect of the whole of the immovable;”.

1959-60,  
c. 102,  
a. 880, am.

**128.** Article 880 of the said charter is amended

(1) by replacing the words “privilege shall revive and shall again affect the immovable” by the words “prior claim in respect of such taxes shall revive and affect the immovable, of the same nature and with the same rank as the claims described in paragraph 5 of article 2651 of the Civil Code of Québec,”;

(2) by inserting, after the word “sale”, the words “; such taxes are secured, for those instalments, by a legal hypothec on the immovable”.

1959-60,  
c. 102,  
a. 881, am.

**129.** Article 881 of the said charter, replaced by section 72 of chapter 59 of the statutes of 1962 and amended by section 127 of chapter 77 of the statutes of 1977, is again amended

(1) by replacing the words “The city shall have until the end of the current fiscal year and during the following six months a privilege for the personal taxes for such fiscal year” by the words “The personal taxes imposed for a fiscal year constitute, until the expiry of a period of six months following the end of the fiscal year, a prior claim of the same nature and with the same rank as the claims described in paragraph 5 of article 2651 of the Civil Code of Québec”;

(2) by inserting, after the word “sale.”, the words “The city may, until the expiry of that period, register a legal hypothec on the movable property, goods and effects.”

1959-60,  
c. 102,  
a. 882, am.

**130.** Article 882 of the said charter, amended by section 128 of chapter 77 of the statutes of 1977, is again amended

(1) by replacing the words “The legal privilege” by the words “The prior claim and the legal hypothec”;

(2) by replacing the words “s’étend” wherever they are found in the French text by the words “s’étendent”.

1959-60,  
c. 102,  
a. 883, am.

**131.** Article 883 of the said charter, replaced by section 129 of chapter 77 of the statutes of 1977 and amended by section 8 of chapter 89 of the statutes of 1990, is again amended by replacing the word “privilege” by the words “prior claim”.

1959-60,  
c. 102,  
a. 901, am.

**132.** Article 901 of the said charter is amended by replacing the word “privilege” by the words “prior claim and the legal hypothec”.

1959-60,  
c. 102,  
a. 905, am.

**133.** Article 905 of the said charter is amended

(1) by replacing the words “an authentic copy of such deed, he” by the words “the deed in the registry office, the proprietor”;

(2) by replacing the words “privileged or hypothecary debts” by the words “prior or hypothecary claims”.

1959-60,  
c. 102,  
a. 905.2, am.

**134.** Article 905.2 of the said charter, enacted by section 52 of chapter 82 of the statutes of 1993, is amended by replacing the word “preferred” by the word “prior”.

1959-60,  
c. 102,  
a. 909, am.

**135.** Article 909 of the said charter is amended by striking out the words “and that of the privileges attached thereto”.

1959-60,  
c. 102,  
a. 1001, am.

**136.** Article 1001 of the said charter, replaced by section 56 of chapter 96 of the statutes of 1971, is amended

(1) by replacing the word “privileges” in the first paragraph by the words “prior claims”;

(2) by replacing the second paragraph by the following paragraph:

Prior claims  
and encum-  
brances

“Such prior claims and encumbrances are then carried over, according to their rank, onto the amount deposited.”;

(3) by striking out the third paragraph.

1959-60,  
c. 102,  
a. 1004, am.

**137.** Article 1004 of the said charter is amended by replacing the word “privilege” by the words “prior claim and its legal hypothec”.

1959-60,  
c. 102,  
a. 1005, am.

**138.** Article 1005 of the said charter, replaced by section 43 of chapter 22 of the statutes of 1979, is amended by replacing the word “privilege” by the words “prior claim and its legal hypothec”.

1959-60,  
c. 102,  
a. 1006, am.

**139.** Article 1006 of the said charter, replaced by section 44 of chapter 22 of the statutes of 1979, is amended by replacing the word “privilege” by the words “prior claim and its legal hypothec”.

1959-60,  
c. 102,  
a. 1048, am.

**140.** Article 1048 of the said charter, amended by section 159 of chapter 77 of the statutes of 1977, section 59 of chapter 22 of the statutes of 1979, section 33 of chapter 41 of the statutes of 1980 and section 51 of chapter 87 of the statutes of 1988, is again amended by replacing the fifth paragraph by the following paragraph:

Prior claims

“Such taxes constitute prior claims upon the immovables of the proprietors contemplated in article 1045, of the same nature and with the same rank as the claims described in article 2651 of the Civil Code of Québec; they are secured by a legal hypothec on the immovables. The taxes shall be paid into the general fund.”

1959-60,  
c. 102,  
a. 1049, am.

**141.** Article 1049 of the said charter, replaced by section 160 of chapter 77 of the statutes of 1977, is amended by striking out the words “; and, in such case, the privileges and hypothecary rights of the city shall continue to exist on every immoveable liable for the payment of such tax, until the latter is paid in full”.

1959-60,  
c. 102,  
aa. 1179.1,  
1179.2, added

**142.** The said charter is amended by inserting, after article 1179, the following:

*“Legal hypothecs and prior claims*

Registration

**“1179.1** Registration by the city of a legal movable or immovable hypothec does not prevent it from exercising its prior claim.

Application

**“1179.2** A creditor who takes procedures in execution or who, as holder of a movable or immovable hypothec, has registered a prior notice of his intention to exercise his hypothecary rights, may apply to the city to declare the amount of its prior claim. The application shall be registered and proof of notification shall be filed in the registry office.

Declaration

Within thirty days following the notification, the city shall declare the amount of its claim and enter it in the appropriate register; such a declaration does not have the effect of limiting the priority of the city’s claim to the amount entered.

Notice

An application for registration, in the land register, of the application for declaration and of the declaration shall be made in the form of a notice. In addition to the provisions of this section and the requirements of the regulation made under Book IX of the Civil Code of Québec, the notice shall indicate the legislative provision under which it is given, the name of the debtor and the name of the city; the notice need not be attested and a single copy only need be presented.”

1959-60,  
c. 102,  
Form 33, am.

**143.** Form 33 of the said charter, replaced by section 28 of chapter 59 of the statutes of 1983, is amended by replacing the word “privilege” by the words “prior claim”.

#### TRANSITIONAL AND FINAL PROVISIONS

Real estate  
assessment  
roll

**144.** The real estate assessment roll of Ville de Gatineau in force on 1 January 1993 remains in force until 31 December 1996.

Presumption

For the purposes of determining the municipal fiscal years for which future rolls of Ville de Gatineau must be drawn up in accordance with section 14 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1), the roll referred to in the first paragraph of this section is deemed to have been drawn up for the 1994, 1995 and 1996 fiscal years.

First  
nine-year  
period

**145.** The first nine-year period referred to in section 36.1 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) begins or began, in respect of a unit of assessment, either at the expiry of the 10-year period referred to in section 101 of chapter 76 of the statutes of 1988 or at a date earlier than that expiry at which the assessor verifies or verified, for the first time since 23 December 1988, the accuracy of the data in his possession concerning the unit of assessment.

First vice-  
chairman

**146.** The person who, on 16 June 1994, held the office of deputy-chairman of the Bureau de révision de l'évaluation foncière du Québec becomes the holder of the office of first vice-chairman of the board provided for in the first paragraph of section 89 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) amended by section 12 of this Act.

Vice-  
chairman

The persons who, on that date, held the offices of vice-chairman of the Montréal section and vice-chairman of the Québec City section of the board become holders of the offices of vice-chairman of the board provided for in the second paragraph of the said section 89.

Secretary

The person who, on that date, held the office of secretary of the Québec City section of the board becomes the holder of the office of secretary of the board provided for in the first paragraph of section 109 of the Act respecting municipal taxation amended by section 22 of this Act.

Deputy-  
secretary

The persons who, on that date, held the offices of deputy-secretary of the Montréal section and deputy-secretary of the

Québec City section of the board become the holders of the offices of deputy-secretary of the board provided for in the second paragraph of the said section 109.

**Effect** All acts performed by those persons under the title they held on that date retain their effect.

**Offices** **147.** The offices of the Montréal and Québec City sections of the board that existed on 16 June 1994 remain in place as if they had been established by the secretary of the board in accordance with the second paragraph of section 122 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) enacted by section 27 of this Act.

**Roll** **148.** The roll referred to in the second paragraph of section 131.1 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1), amended by section 30 of this Act, is a roll that comes into force after the date that is one day before the date of coming into force of the said section 30.

**Legal restriction** **149.** The imposition or removal of a legal restriction on the possible uses of an immovable is not an event referred to in paragraph 19 of section 174 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1), amended by section 49 of this Act, unless it occurs after 31 December 1994.

**Effect** **150.** Paragraph 2 of section 59, paragraph 1 of section 62, sections 66 to 68, paragraph 1 of section 69, section 73 and section 80 have effect for the purposes of any municipal fiscal year beginning with the 1995 fiscal year.

**Entries** **151.** The entries relating to the surtax on non-residential immovables that appear on the real estate assessment roll of a local municipality drawn up for the three-year cycle which includes the 1995 fiscal year become, for the purposes of any fiscal year in the cycle for which the municipality imposes the tax on non-residential immovables provided for in section 244.23 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) enacted by section 73 of this Act, the entries relating to that tax referred to in section 57.1 of the Act respecting municipal taxation amended by section 5 of this Act.

**Resolution** The resolution under which a local municipality provided that its roll was required to contain the entries relating to the surtax on non-residential immovables becomes, for the purposes of any fiscal year for which the municipality imposes the tax on non-residential immovables provided for in section 244.23 of the Act respecting municipal taxation enacted by section 73 of this Act, the resolution

under which the municipality provides that, in accordance with section 57.1 of the Act respecting municipal taxation amended by section 5 of this Act, its roll must contain the entries relating to that tax.

**Schedule**            **152.** Any local municipality whose roll referred to in section 151 contains a comprehensive or abridged schedule provided for in section 69 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) may decide that the schedule ceases to apply for the purposes of the period within the three-year cycle to which the roll applies that is subsequent to 31 December 1994.

**Assessor**            In such a case, the assessor is no longer required to keep the schedule up to date for the purposes of that period, and the municipality is no longer entitled to impose the surtax on non-residential immovables for that period.

**Mention of surtax**            **153.** In any provision of a regulation made under any of paragraphs 2, 4 or 7 of section 262 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1), under either paragraph 2 or 3 of section 263 of that Act or under paragraph 10 of section 6.1 of the Police Act (R.S.Q., chapter P-13), mention of the surtax on non-residential immovables becomes, in respect of any municipality that imposes the tax on non-residential immovables provided for in section 244.23 of the Act respecting municipal taxation enacted by section 73 of this Act and for the purposes of any fiscal year for which it imposes the tax, a mention of that tax.

**Interpretation**            **154.** For the purposes of sections 155 and 156,  
 "non-residential immovable" means any non-residential immovable, other than an immovable included in an agricultural operation that is registered in accordance with a regulation made under section 36.15 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (R.S.Q., chapter M-14), and any residential immovable referred to in the first paragraph of section 244.23 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) as enacted by section 73 of this Act;

"tax"                    "tax" means the tax on non-residential immovables and the amount that is in lieu thereof and that must be paid by the Government in accordance with the second paragraph of section 210 of the Act respecting municipal taxation or the first paragraph of sections 254 and 255 of that Act or by the Crown in right of Canada or by one of its mandataries;

"taxable value"            "taxable value" means, in addition to the ordinary meaning of the expression, the non-taxable value in the case of an immovable in

respect of which the tax on non-residential immovables must be paid pursuant to the first paragraph of section 208 of the Act respecting municipal taxation or in respect of which the amount in lieu of the tax referred to in the definition of the word “tax” must be paid.

Categories  
of units of  
assessment

**155.** Any unit of assessment subject to the tax that is comprised of both non-residential immovables and other immovables belongs to one of the following categories, according to the percentage that the total taxable value of the non-residential immovables is of the total taxable value of the unit:

- (1) Category 1A: less than 0.5 %;
- (2) Category 1B: 0.5 % or more and less than 1 %;
- (3) Category 1C: 1 % or more and less than 2 %;
- (4) Category 2: 2 % or more and less than 4 %;
- (5) Category 3: 4 % or more and less than 8 %;
- (6) Category 4: 8 % or more and less than 15 %;
- (7) Category 5: 15 % or more and less than 30 %;
- (8) Category 6: 30 % or more and less than 50 %;
- (9) Category 7: 50 % or more and less than 70 %;
- (10) Category 8: 70 % or more and less than 95 %;
- (11) Category 9: 95 % or more and less than 100 %.

Computation  
of tax

**156.** For the purposes of computing the amount of tax payable in respect of a unit of assessment described in section 155, the full or partial tax rate corresponding to one of the following percentages is applied according to the category defined in that section to which the unit belongs:

- (1) Category 1A: 0.1 %;
- (2) Category 1B: 0.5 %;
- (3) Category 1C: 1 %;
- (4) Category 2: 3 %;
- (5) Category 3: 6 %;
- (6) Category 4: 12 %;

- (7) Category 5: 22 %;
- (8) Category 6: 40 %;
- (9) Category 7: 60 %;
- (10) Category 8: 85 %;
- (11) Category 9: 100 %.

**157.** Sections 154 to 156 apply for the purposes of the 1995 municipal fiscal year.

**Provisions applicable**

**Presumption** For the purposes of any legislative or regulatory provision, for the purposes of that fiscal year, the categories defined in section 155 and the percentages prescribed in section 156 are deemed to be categories and percentages defined and prescribed in a regulation made under paragraph 10 of section 263 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) as amended by section 81 of this Act.

**Eligibility threshold** **158.** Until the coming into force of the first regulation made under paragraph 11 of section 263 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1), added by section 81 of this Act, the percentage below which a local municipality may not, under section 253.37 of the Act respecting municipal taxation, enacted by section 78 of this Act, fix its eligibility threshold for an abatement must be equal to the percentage obtained by adding 10 % and the percentage of increase in the budget of the municipality.

**Presumption** For the purposes of the said section 253.37, that percentage is deemed to be the percentage fixed by regulation of the Minister under the said paragraph 11.

**Effect** **159.** Section 98 has effect from 1 January 1994.

**Provisions applicable** **160.** Paragraph *d* of section 17 of the Act respecting duties on transfers of immovables (R.S.Q., chapter D-15.1) continues to apply, notwithstanding its striking out by section 100 of this Act, to transfers registered before 17 June 1994.

**Property** **161.** Any property to which the new Act applies which, under the former Act, was charged with a prior claim or a legal hypothec is governed by the former Act or by the new Act, depending on whether or not the right to execution of the prior claim or of the hypothec was enforced before 17 June 1994.

**Interpretation** For the purposes of the first paragraph,

"new Act" (1) "new Act" means the provisions referred to in sections 85 to 91, 93 to 95, 99, 102 to 118 and 120 to 143, as enacted or amended by those sections;

"former Act" (2) "former Act" means the provisions referred to in the sections listed in subparagraph 1, as they read before 17 June 1994 and as their scope had been established, where applicable, by the provisions of the Act respecting the implementation of the reform of the Civil Code (1992, chapter 57).

Coming into force **162.** This Act comes into force on 17 June 1994, except sections 8, 29 to 32 and 36, paragraphs 2 and 3 of section 41, section 42, paragraphs 1 and 2 of section 55 and sections 57 and 83, which will come into force on the date or dates fixed by the Government.