



## CHAPTER 72

An Act respecting municipal taxation  
and providing amendments to certain legislation

[Assented to 21 December 1979]

HER MAJESTY, with the advice and consent of the Assemblée  
nationale du Québec, enacts as follows:

### CHAPTER I

#### INTERPRETATION

Interpre-  
tation:  
“woodlot”;

- 1.** In this act, unless the context indicates otherwise,  
“woodlot” means an immovable other than a farm woodlot
- (1) that is the subject of a forest development plan supervised by the Ministre de l'énergie et des ressources or that is, or is intended to be, exploited in a real and continuous manner for domestic, industrial or commercial forest purposes, and
  - (2) that is not used or intended to be used mainly for residential purposes or for purposes of pleasure, recreation or sport;

“board”;

“board” means the Bureau de révision de l'évaluation foncière du Québec;

“Commis-  
sion”;  
“school  
board”;

“Commission” means the Commission municipale du Québec;  
“school board” means the Conseil scolaire de l'île de Montréal, a regional school board or another school board governed by the Education Act (R.S.Q., c. I-14);

“commu-  
nity”;

“community” means the Communauté urbaine de Montréal, the Communauté urbaine de Québec or the Communauté régionale de l'Outaouais;

“county corporation”;	“county corporation” means a county corporation or a regional county municipality;
“municipal corporation”;	<p>“municipal corporation” means any municipal corporation by whatever law governed, except</p> <ol style="list-style-type: none"> <li>(1) a county corporation, subject to section 8;</li> <li>(2) a northern village corporation, subject to the Act concerning Northern villages and the Kativik Regional Government (1978, c. 87);</li> <li>(3) a Cree or Naskapi village corporation, subject to the Act respecting the Cree villages and the Naskapi Village (1978, c. 88);</li> </ol>
“farm”;	<p>“farm” means an immoveable</p> <ol style="list-style-type: none"> <li>(1) that is exploited for purposes of agriculture or horticulture, in a hot house or in the open, aviculture, bee-keeping or the raising of livestock, or as an orchard, sugar bush or farm woodlot, if that exploitation is real and continuous, and</li> <li>(2) that is not used mainly for residential purposes or for purposes of pleasure, recreation or sport, or intended to be so used;</li> </ol>
“clerk”;	“clerk” means the clerk, the secretary-treasurer, the treasurer or the secretary of a municipal corporation or municipality, as the case may be;
“immoveable”;	“immoveable” means an immoveable by nature within the meaning of the Civil Code or a moveable object placed by anyone for a permanency in or on an immoveable by nature;
“Minister”;	“Minister” means the Ministre des affaires municipales;
“municipality”;	<p>“municipality” means</p> <p style="padding-left: 20px;">a municipal corporation</p> <ol style="list-style-type: none"> <li>(1) that is not part of a community,</li> <li>(2) that is not a municipal corporation in which a county corporation has jurisdiction in real estate assessment, and</li> <li>(3) that has not delegated the exercise of its jurisdiction in real estate assessment;</li> </ol> <p style="padding-left: 20px;">a community; or</p> <p style="padding-left: 20px;">a county corporation;</p>
“occupant”;	“occupant” means a person who occupies an immoveable otherwise than as owner;

- “public body”;  
“public body” means the Crown in right of Canada or of Québec or one of its mandataries, a municipality, a municipal corporation, an intermunicipal management board or a school board;
- “owner”;  
“owner” means
- (1) the person who holds the right of ownership to an immovable, except in the case provided for in paragraph 2 or 3;
  - (2) the person who possesses an immovable in the manner described in article 2193 of the Civil Code, except in the case provided for in paragraph 3;
  - (3) the person who possesses an immovable as usufructuary, institute of a substitution or emphyteutic lessee, or, where the immovable is Crown land, the person who occupies it under a promise of sale, occupation licence or location ticket;
- “roll”;  
“roll” means the real estate assessment roll;
- “trailer”;  
“trailer” means a trailer, a semi-trailer or a mobile home which is used, or intended to be used, as a dwelling, office or commercial or industrial establishment and which has not become an immovable;
- “section”;  
“section” means a section of the board;
- “municipal service”;  
“municipal service” means the water, sewer, police, fire protection, recreation, cultural activities, roads, garbage removal and disposal, lighting, snow removal or septic tank cleaning service supplied by a municipality or a municipal corporation;
- “real estate tax”;  
“real estate tax” means a tax imposed on an immovable by a municipal corporation or a school board, regardless of the use made of it;
- “telecommunications”;  
“telecommunications” means the transmission or broadcast of sound, images, signs, signals, data or messages by wire, cable, waves or other electric, electronic, magnetic, electromagnetic or optical means.
- Interpretation.  
**2.** Unless otherwise indicated by the context, any provision of this act which contemplates an immovable property, moveable property or unit of assessment is deemed to contemplate part of such an immovable property, moveable property or unit of assessment, if only that part falls within the scope of the provision.
- Prejudice.  
**3.** No suit, defence or exception founded upon the omission of any formality, even imperative, in any act of a municipal

corporation, municipality, school board, of one of their officers or of an assessor, shall prevail, unless the omission has caused actual prejudice or it be of a formality whose omission, according to the provisions of the law, would render null the proceeding from which it was omitted.

CHAPTER II

JURISDICTION

Communi-  
nity.

**4.** A community has jurisdiction in real estate assessment in a municipal corporation forming part of the community.

County  
corpora-  
tion.

**5.** Subject to section 4, a county corporation has jurisdiction in real estate assessment in

(1) a municipal corporation other than a city or town corporation whose territory forms part of that of the county corporation;

(2) a city or town corporation whose territory forms part of that of the county corporation, in which the latter has acquired jurisdiction in real estate assessment under the Act respecting land use planning and development (1979, c. 51);

(3) a municipal corporation whose territory does not form part of that of the county corporation but in which the latter or the county corporation to which it succeeds has jurisdiction in real estate assessment from 21 December 1979 under section 37 of the Real Estate Assessment Act (R.S.Q., c. E-16); and

(4) a municipal corporation whose territory ceases to form part of that of the county corporation for a reason other than an annexation to or amalgamation with a municipality whose territory does not form part of that of the county corporation.

Transfer of  
jurisdic-  
tion.

**6.** Where the territory of a municipal corporation ceases to form part of that of a county corporation by reason of an annexation to or amalgamation with a municipality whose territory does not form part of that of the county corporation, the conditions of transfer of jurisdiction are decided by agreement or, failing agreement, by the Commission.

Municipal  
corpora-  
tion.

**7.** A municipal corporation has jurisdiction in real estate assessment in its own territory if it does not form part of a community and if no county corporation has such jurisdiction in its regard.

Territory not erected into a municipality.

**8.** Jurisdiction in real estate assessment in any territory not erected into a local municipality, or any territory so erected where the council is not organized, within the meaning of article 27 of the Municipal Code, belongs to the county corporation having jurisdiction under that article.

Interpretation.

For the purposes of this act, the county corporation is deemed to be a municipal corporation whose territory is that referred to in the first paragraph.

Rolls.

**9.** The aggregate of the rolls of the municipal corporations whose territories form part of that of a municipality, and the roll prepared for the territory contemplated in section 8 that is under its jurisdiction, constitutes the roll of that municipality.

Expenses.

**10.** The expenditures incurred by a municipality in the exercise of its jurisdiction in real estate assessment in several municipal corporations pursuant to section 4 or 5 shall be apportioned among them according to the criterion agreed upon between the municipality and the municipal corporations.

Apportionment of expenditures.

**11.** Failing an agreement, the expenditures contemplated in section 10 shall be apportioned among the municipal corporations in proportion to the total amount of the values entered on the roll of each municipality, multiplied by the factor established for such roll pursuant to section 264.

Expenditures included in the budget.

**12.** The expenditures contemplated in section 10 may be included in the budget of the municipality for the fiscal period during which they will be incurred and shall then be apportioned at the same time as the other expenditures of the municipality.

Applicable provision.

In the case of a county corporation, article 681a of the Municipal Code applies for the purposes of the apportionment of such expenditures, *mutatis mutandis*, in respect of all the municipal corporations in which it has jurisdiction pursuant to section 5.

Notice of aliquot share.

**13.** In the case of a municipal corporation whose territory is not included in that of the municipality which has jurisdiction in it, the notice of its aliquot share of the expenditures contemplated in section 10 shall be sent annually to it at the time agreed with the municipality, or, failing agreement, at the time fixed by the Commission.

Time of payment.

The aliquot share is payable within ninety days of the date of sending.

Budget.

The payment may be provided for in the budget for the fiscal period during which it must be made.

## CHAPTER III

## PREPARATION OF THE ROLL

Roll. **14.** The municipality shall cause the roll of each municipal corporation in which it has jurisdiction under Chapter II to be prepared by its assessor for each municipal fiscal period.

Visit of the assessor. **15.** The assessor or his representative may visit and examine any property situated in the territory of the municipal corporation, between nine o'clock in the morning and nine o'clock in the evening from Monday to Saturday, except on holidays.

Identification of the assessor. He must carry an identification card bearing his photograph issued or certified by the clerk of the municipality, and must show it on request.

Hindrance. **16.** Every owner or occupant who refuses access to any property to the assessor or his representative acting by virtue of section 15, or hinders him, without legitimate reason, is guilty of an offence and is liable, on summary proceeding, in addition to costs, to a fine of not less than one hundred dollars nor more than the lesser of fifty thousand dollars and an amount equal to one per cent of the value of the immoveable subsequently entered on the roll on the deposit of such roll.

Part of a unit of assessment. **17.** For the purposes of section 16, if the immoveable is but one part of a unit of assessment, the value of the unit of assessment entered on the roll is taken into account.

Information. **18.** Every owner or occupant of any property or his mandatory must, on request, give or make available to the assessor or his representative any information that he requires for the performance of his duties and that relates to the property.

Proceedings. If he refuses without legitimate reason to give the information, or gives false information, he is liable, on summary proceeding, in addition to costs, to the penalty provided in section 16.

## CHAPTER IV

## ASSESSOR

Deputy. **19.** Every municipality whose assessor is an officer may appoint a deputy having the powers and obligations of the assessor in case of his absence or inability or refusal to act, or vacancy in the office.

Applicable provisions.

**20.** Sections 71 and 72 of the Cities and Towns Act (R.S.Q., c. C-19) apply to every assessor who is an officer of the municipality, subject to section 27.

Corporation.

**21.** If the assessor of the municipality is a partnership or a corporation, that partnership or corporation shall exercise its functions through such of its partners, directors or employees as may be designated by it from among those who meet the requirement provided in section 22.

Natural person.

**22.** No natural person may be the assessor of a municipality, nor be his deputy, unless

(1) he holds a permit from the Commission authorizing him to act as an assessor for the purposes of this act, or

(2) he became a member of the Corporation after 1 January 1976.

"Corporation".

**23.** For the purposes of sections 22, 24 and 26, the word "Corporation" means the Corporation professionnelle des évaluateurs agréés du Québec established pursuant to the Professional Code (R.S.Q., c. C-26).

Permit.

**24.** The Commission, after consulting the Corporation, shall establish the criteria by which it will issue the permit contemplated in section 22.

Approval.

The criteria require government approval.

Publication.

If the criteria are approved, the Minister shall publish them in the *Gazette officielle du Québec*, and they come into force ten days after this publication.

Revocation of permit.

**25.** The Commission, after inquiry, may revoke any permit issued by it.

Notice of decision.

The Commission shall transmit to the assessor whose permit it has revoked a written notice of its decision stating the reasons on which it is based.

Decision revoked.

Within thirty days of receipt of the notice, the assessor may apply to the Commission for a revocation of the decision. The Commission may then, for cause and after giving the assessor the opportunity to be heard, maintain or revoke its decision.

Permit.

**26.** The Commission shall notify the Corporation whenever it issues or revokes a permit.

Notice to Commission.

The Corporation shall notify the Commission of every decision to withdraw a person's right to act as an assessor.

Municipal officer dismissed.

**27.** If the assessor of the municipality is a municipal officer, the revocation of his permit or the definitive forfeiture of his right to act as an assessor for the purposes of this act entails his dismissal.

No appeal to the Commission.

The assessor has no appeal to the Commission from dismissal under this section.

Termination of contract.

**28.** If the assessor of the municipality is not an officer and is a natural person, the revocation of his permit or the forfeiture of his right to act as an assessor for the purposes of this act terminates his contract with the municipality.

Termination of contract.

Where the right of an assessor to act as an assessor is only suspended, the municipality may terminate his contract if it considers that the assessor is no longer able to fulfil his obligations under that contract.

Contract with a corporation.

**29.** If the assessor of the municipality is a partnership or a corporation and the permit of the partner, director or employee designated under section 21 is revoked or his right to act as an assessor, for the purposes of this act, is withdrawn, the contract between the municipality and the partnership or corporation may remain binding if another partner, director or employee then meets the requirements provided in section 22 and is designated in accordance with section 21.

Oath.

**30.** Before assuming office, the assessor of the municipality shall undertake under oath or by solemn affirmation before the clerk of the municipality to perform his duties impartially and according to law.

Corporation.

If the assessor of a municipality is a partnership or a corporation, the undertaking shall be entered into on its behalf by the partner, director or employee designated under section 21.

## CHAPTER V

### CONTENTS OF THE ROLL

#### DIVISION I

##### UNITS OF ASSESSMENT

##### § 1.—*General rule*

Immoveables.

**31.** Subject to the provisions of this act, the immoveables situated in the territory of a municipal corporation must be entered on the roll of the municipal corporation.

**Buildings.** **32.** A building must be entered on the roll if it is substantially completed or substantially occupied for the purposes of its initial destination or of a new destination or if two years have elapsed from the beginning of the work. However, such time ceases to run in cases of irresistible force.

**Building altered.** This section also applies to a building being altered or converted.

**Entry on the roll.** **33.** Immoveables must be entered on the roll by units of assessment.

**Unit of assessment.** **34.** A unit of assessment consists of the greatest possible aggregate of immoveables that meets the following requirements:

(1) the parcel of land or the group of parcels of land is owned by the same owner, or the same group of owners in undivided ownership;

(2) the parcels of land are contiguous or would be contiguous if they were not separated by a watercourse, a thoroughfare or a public utility network;

(3) if the immoveables are in use, they are used for a single primary purpose; and

(4) the immoveables can normally and in the short term be transferred only as one whole and not in parts, taking into account the most probable use that may be made of them.

**Name of owner.** **35.** A unit of assessment must be entered on the roll in the name of the owner of the parcel of land.

**Parcel of land owned by a public body.** However, where the parcel of land belongs to a public body and a building owned by another person is situated thereon, the unit of assessment must be entered on the roll in the name of the owner of that building.

**Unknown owner.** **36.** If the owner in the name of whom a unit of assessment must be entered is unknown, the assessor shall make a mention of it in the roll.

**Deceased owner.** If the owner is deceased and the transmission owing to death is not registered in the registry office, the unit of assessment must be entered on the roll in the name of the estate of the deceased owner.

## § 2.—*Railways*

**Application for units of assessment.** **37.** Any person who operates a railway may propose a division into units of assessment of the immoveables owned by him

that are situated in the territory of a municipal corporation. For that purpose, that person shall file in the office of the clerk of the municipal corporation, before 1 March preceding the deposit of the roll, a written application describing the proposed units of assessment and indicating the reasons in support of the proposal.

Application to clerk. Where applicable, the clerk of the municipal corporation shall send the application to the clerk of the municipality.

Assessor. The clerk of the municipal corporation or municipality, as the case may be, shall send the application to the assessor.

Units established. If he considers it advisable, the assessor may establish the units of assessment proposed in the application, notwithstanding section 34.

### § 3.—Vertically divided immoveables

Divided immoveables. **38.** If an immoveable is divided vertically or into several parts which do not belong to the same owner, under a deed registered in the registry office, each part under separate ownership constitutes a separate unit of assessment and must be entered as such on the roll in the name of its owner.

Building in a part of an immoveable. A building situated mainly in a part of an immoveable contemplated in the first paragraph forms part of the same unit of assessment as that part.

Surface right. **39.** If an immoveable is subject to a surface right under a deed registered in the registry office, that part of the immoveable situated under the site of the surface right constitutes a separate unit of assessment and must be entered as such on the roll in the name of the owner of that part, and that part of the immoveable which constitutes the surface right and that part situated above it constitute a separate unit of assessment and must be entered as such on the roll in the name of the superfiary.

Applicable provision. The second paragraph of section 38 applies to the case provided for in this section, *mutatis mutandis*.

### § 4.—Immoveable that was a trailer

Trailer. **40.** If a property that was a trailer before becoming an immoveable and the land on which it is located do not belong to the same owner, each constitutes a separate unit of assessment and must be entered as such on the roll in the name of its owner.

Other immoveables. Each other immoveable situated on the land forms part of the unit of assessment entered in the name of its owner.

Public  
body.

This section does not apply where the owner of the land is a public body.

§ 5.—*Co-ownership*

Co-owner-  
ship.

**41.** If an immovable is the subject of a declaration of co-ownership pursuant to article 441*l* of the Civil Code, each of its portions under divided ownership constitutes a separate unit of assessment and must be entered as such on the roll in the name of its owner.

Share.

The share of a coproprietor in the common portions of the immovable is part of the unit of assessment constituted by his exclusive portion of the immovable.

DIVISION II

VALUE OF THE IMMOVEABLES ENTERED ON THE ROLL

§ 1.—*General rule*

Value.

**42.** The roll must indicate the value of each unit of assessment, on the basis of its actual value.

Proportion  
of the  
actual  
value.

The values entered on the roll must represent, in relation to the aggregate of the units of assessment entered on the roll, the same proportion of the actual value of that aggregate.

Actual  
value.

**43.** The actual value of a unit of assessment is its exchange value in the free and open market, that is, the price most likely to be paid at a sale by agreement made in the following conditions:

(1) the vendor and the purchaser are willing, respectively, to sell and to purchase the unit of assessment, and they are not compelled to do so; and

(2) the vendor and the purchaser are reasonably informed of the condition of the unit of assessment, of the use that can most likely be made of it and of conditions in the real estate market.

Sale price.

**44.** The most likely sale price of a unit of assessment that is not likely to be the subject of a sale by agreement is established by taking into account the price that its owner would be justified in paying and demanding if he were both purchaser and vendor, in the conditions set forth in section 43.

Estab-  
lishment  
of the  
actual  
value.

**45.** To establish the actual value of a unit of assessment, particular account must be taken of the incidence that the

realization of the benefits or losses it may bring, considered objectively, may have on its most likely sale price.

Exchange  
value.

**46.** The actual value used as a basis for the value entered on the roll is the exchange value of the unit of assessment as it exists at the time it is being assessed, taking account of market conditions on 1 January preceding the deposit of the roll.

Market  
conditions.

For the purposes of determining market conditions on the date contemplated in the first paragraph, the information relating to transfers of ownership that have occurred before and after that date, may, in particular, be taken into account.

### § 2.—*Railways*

Road bed  
of railway.

**47.** The value entered on the roll of the land forming the road bed of the railway of a railway company is determined in conformity with sections 48 to 54.

Ditches  
included.

The road bed includes the ditches and embankments laid out on each side of the railway for the purposes of the railway.

Value.

**48.** The value entered on the roll of any land contemplated in section 47 is established in accordance with the rate corresponding to the average rate of the parcels of land in the nearest neighbouring unit, computed by dividing the sum of the values of such parcels entered on the roll by their combined area.

Neigh-  
bouring  
unit.

**49.** For the purposes of this subdivision,

(1) a neighbouring unit is a unit which the assessor has determined as such in accordance with the procedure established by regulation under paragraph 1 of section 263;

(2) the values entered on the roll of land included in a neighbouring unit, other than land contemplated in section 47, are the values that the assessor proposes to enter on the roll prepared by him.

Divided  
land.

**50.** If the land is situated at an equal distance from the several nearest neighbouring units but the average rates of these units differ, the land is deemed to be divided into the same number of equal parts, and the average rate of each neighbouring unit applies to each part, respectively.

Average  
rate of a  
neigh-  
bouring  
unit.

**51.** In computing the average rate of a neighbouring unit, no account is taken of any land which is not entered on the roll, which is exempt from real estate taxes or of which the value entered on the roll is established under this subdivision.

Different values.

**52.** If the taxable value under Chapter XVIII of land situated in a neighbouring unit is different from the value entered on the roll in conformity with subdivision 1, the latter value must be taken into account.

Applicable provisions.

**53.** Sections 48 to 52 apply even if the nearest neighbouring unit is situated in the territory of another municipal corporation.

Necessary information.

**54.** In the case provided for in section 53, the assessor who is preparing the roll of that other municipal corporation shall, where necessary, furnish to the assessor who needs it, on demand, the information necessary to establish the average rate of the neighbouring unit. The values thus furnished must be adjusted to the same proportion of their actual value as the other values entered on the roll of the municipal corporation in the territory of which all the land contemplated in section 47 is situated.

### DIVISION III

#### OTHER PARTICULARS

Taxable value.

**55.** Whenever the law provides that only part of the value of an immoveable is taxable or that it is exempt from real estate taxes, the roll must state the taxable value of the immoveable or the fact that it is exempt, as the case may be.

Reference to legislative source.

All information entered pursuant to this section must be accompanied with a reference to its legislative source. The omission of such a reference does not, however, entail the nullity of the entry.

Farm.

**56.** The roll must indicate if a farm is included in an agricultural zone decreed under the Act to preserve agricultural land (1978, c. 10).

Vacant land.

**57.** The roll must identify every unit of assessment that may be subject to the surtax on serviced vacant land provided for by section 486 of the Cities and Towns Act or by article 696*b* of the Municipal Code, if the municipal corporation adopts a resolution to that effect not later than 31 March preceding the coming into force of the roll.

Resolution.

Where applicable, the clerk of the municipal corporation shall send the resolution to the clerk of the municipality.

Assessor.

The resolution shall be sent to the assessor within fifteen days after its adoption or receipt, as the case may be, by the clerk of the municipality.

- Entries. The assessor may make the entries contemplated in the first paragraph even if the resolution has been adopted or sent after the expiry of the fixed time.
- Applicability. Notwithstanding section 2, this section applies only to a whole unit of assessment.
- Area of land indicated. **58.** The roll must indicate the area of the land forming part of a unit of assessment.
- Cadastre. The area of the land is established according to the indication in the cadastre.
- Title-deed. If the area is not indicated in the cadastre or if there is a discrepancy between the cadastre and the title-deed to the land, the area is established according to the title-deed.
- Different areas. However, if the area actually occupied differs from that indicated in the cadastre or title-deed, the area actually occupied prevails.
- Establishment of area of land. The area of any land established under this section is valid only for the purposes of its assessment under this act, and the measurements necessary for that purpose are not subject to the requirements of the Act respecting land survey (R.S.Q., c. A-22).
- School taxation. **59.** The roll must contain the information necessary for the purposes of school taxation.
- Roll of a village corporation. **60.** The roll of a village or rural corporation, or of a territory contemplated in section 8, must comprise a schedule drawn up by the clerk of the municipal corporation containing the information necessary for the election of the members of the council, for the approval of by-laws by persons qualified to vote and for a referendum.
- Part of a unit of assessment. **61.** Where a provision of this act applies to only part of a unit of assessment, the roll must indicate what fraction of the value of that unit of assessment relates to that part, separately indicate the information required by this act and pertaining to that part which differs from that pertaining to the remainder of the unit of assessment, and delimit that part.
- Particulars. **62.** The roll must contain any other particular required by the regulation made pursuant to paragraph 1 of section 263.

## DIVISION IV

## IMMOVEABLES NOT ENTERED ON THE ROLL

Immove-  
ables not  
entered on  
the roll.

**63.** If owned, administered or managed by a public body, the following immoveables are not to be entered on the roll:

- (1) public roads and the works forming part thereof;
- (2) works used for the protection of wildlife or of the forest and situated in a territory contemplated in section 8;
- (3) land forming the object of a claim or of timber limits, township reserves, crown forests, special forest reserves or experimental or demonstration forests;
- (4) any structure erected on an immoveable contemplated in subparagraph 3;
- (5) waterworks or sewer systems, and plants or equipment for water or garbage treatment;
- (6) a mass transit network known as the "metro" and contemplated in Division V of Title II of the Montreal Urban Community Act (1969, c. 84).

Immove-  
able  
entered on  
the roll.

However, the following must be entered on the roll:

- (1) the land forming the site of an immoveable contemplated in the first paragraph, except that contemplated in subparagraph 1, 3 or 6 of the first paragraph;
- (2) any structure contemplated in the first paragraph intended to lodge persons, shelter animals or store things, except that contemplated in subparagraph 4 of the first paragraph.

Public  
thorough-  
fare.

Notwithstanding the second paragraph, the land forming the bed of a public thoroughfare or of works forming part thereof may be entered on the roll, on the application of the municipal corporation.

Public  
body.

**64.** An immoveable contemplated in the first paragraph of section 63 must be entered on the roll if it is occupied by a person other than a public body. That person is deemed to be the owner of the immoveable.

Applica-  
bility.

The first paragraph does not apply in the case where the immoveable thus occupied is contemplated in subparagraph 3 or 4 of the first paragraph of section 63.

Immove-  
ables not  
entered on  
the roll.

**65.** The following immoveables are not to be entered on the roll:

(1) machines, apparatus and their accessories used mainly for purposes of industrial production or farming operations, or intended for that use and not designated to provide a service to land or a building, taking into account the actual or intended use of the land or building;

(2) mobile equipment mainly used for industrial or transport purposes, or intended for that use;

(3) ore within the meaning of the Mining Act;

(4) galleries, shafts, excavations, tunnels, or the equipment of underground or open mines;

(5) reserves of raw materials in peat-bogs, quarries and sandpits;

(6) a railway, bridge, tunnel, fence or other works forming part thereof, intended for the operation of a railway undertaking, except the land forming the bed of such an immoveable and a structure intended to lodge persons, shelter animals or store things;

(7) a dam, embankment, a flume or other works intended for driving timber or for conveying timber to a mill or a wood processing plant;

(8) an access road to forest or mining operations.

System of gas distribution.

**66.** The immoveables forming part of a system of gas distribution to Québec consumers are not to be entered on the roll.

Structures.

Any structure forming part of the system which is used or intended to be used to lodge persons, shelter animals or store things is, however, to be entered on the roll.

Conduits and accessories.

The second paragraph does not apply to a conduit and its accessories, or to an underground gallery, an access shaft or a gas storage installation.

Owner of land.

Where the land which forms the site of one element of the system belongs to a person other than the person who operates the system, its value is reduced in proportion to the right held by the operator of the system.

Telecommunications system.

**67.** The structures forming part of a telecommunications system other than a television or radio system are not to be entered on the roll.

Applicable provision.

The second and fourth paragraphs of section 66 apply, *mutatis mutandis*, to the case provided for in this section.

"telecommunications".

For the purposes of this section, the word "telecommunications" means the transmission or broadcast of sound, images,

signs, signals, data or messages by wire, cable, waves or other electric, electronic, magnetic, electromagnetic or optical means.

System of electric power.

**68.** The structures forming part of a system of production, transmission or distribution of electric power are not to be entered on the roll.

Applicable provision.

The second and fourth paragraphs of section 66 apply, *mutatis mutandis*, to the case provided for in this section. However, dams and power plants and any accessory works are not to be entered on the roll.

Element of a system.

**69.** For the purposes of this division, a structure exclusively intended to store an apparatus or an installation which is actually used to operate a system constitutes an element of the latter.

## CHAPTER VI

### DEPOSIT AND COMING INTO FORCE OF THE ROLL

Roll signed.

**70.** The assessor shall sign the roll and, between 15 August and 15 September, deposit it in the office of the clerk of the municipal corporation.

Roll signed.

If the assessor is a partnership or a corporation, its representative designated under section 21 shall sign the roll.

Deposit.

**71.** On sufficient proof furnished by the municipality that the roll cannot be deposited before 15 September, the Minister may allow it to be deposited on such later date as he may determine, but this must not be later than the ensuing 1 November.

Roll in force.

**72.** In the event that the roll is not deposited in accordance with section 70 or 71, the roll in force on 31 December becomes the roll of the municipal corporation for the next fiscal period and is deemed to have been deposited on 1 November and come into force on 1 January.

Notice of deposit.

**73.** Within fifteen days after the roll has been deposited, the clerk of the municipal corporation shall give notice that the roll has been deposited in his office and that any interested person may examine it there.

Complaint.

**74.** The notice provided for in section 73 must also mention that any complaint with respect to the roll, accompanied with a copy or facsimile of the municipal real estate tax account, must be filed before 1 May in the office of the secretary of the section.

- Content of notice. The notice must give the address and place where the complaint must be filed.
- Publication. **75.** The clerk of the municipal corporation shall post up in his office the notice provided for by section 73 and publish it in a newspaper circulated in the territory of the corporation.
- Coming into force. **76.** The roll comes into force at the beginning of the fiscal period for which it is made.
- Duration. The roll remains in force for the whole fiscal period, even if it is the object of a complaint, a request for a correction *ex officio* or a petition to have it set aside or quashed in whole or in part, subject to section 183.
- Purposes of the roll. **77.** Between the deposit and the coming into force of the roll, it may be used to fix any tax rate, prepare any budget and take any other step which must or may be taken in advance as regards the fiscal period for which the roll is made.
- Roll altered. During the same time, the roll may be altered in accordance with section 174, but such an alteration has effect only from the coming into force of the roll.

## CHAPTER VII

### OWNERSHIP AND CUSTODY OF THE ROLL

- Owner of the roll. **78.** The roll is the property of the municipal corporation for which it is made.
- Documents. The documents gathered or prepared by the assessor for the preparation or updating of the roll, whether or not they were used for such purpose, are the property of the owner of the roll. The municipality is the custodian of such documents, for the benefit of their owner, and shall decide where they must be kept.
- Documents confidential. **79.** The documents referred to in the second paragraph of section 78 are confidential.
- Examination of documents. However, any person may examine such a document respecting the immovable of which he is the owner or occupant, if that document has been used as the basis for an entry on the roll concerning that immovable and has been prepared by the assessor. The same applies to a complainant with respect to the immovable being the subject of the complaint.
- Minister. In addition to the municipal corporation and the municipality, the Minister may examine such a document prepared by the assessor and obtain a copy thereof without cost.

Extract  
from roll.

**80.** The Minister may, without cost, obtain from the clerk of the municipal corporation a copy of or an extract from the roll in force or the roll preceding the latter.

Person  
commiss-  
sioned.

He may also commission a person to examine or obtain a copy of any document contemplated in the second paragraph of section 78 and prepared by the assessor, and require that person to report to him on his findings. The person holding the document shall present and exhibit it or give a copy thereof without cost to the mandatary of the Minister ordering him to do so.

## CHAPTER VIII

### NOTICE OF ASSESSMENT AND ACCOUNT FOR TAXES

Notice of  
assess-  
ment and  
tax account.

**81.** Before 1 March, the clerk of the municipal corporation shall mail to each person in whose name a unit of assessment is entered on the roll, a notice of assessment and an account for municipal real estate taxes in conformity with the regulation made under paragraph 2 of section 263.

Content.

The notice of assessment must contain a separate entry of the value of the land and of the value of each residence and each farm building.

Informa-  
tion.

The information which the notice of assessment must contain may appear on the tax account, and, in that case, the tax account takes the place of the notice of assessment.

Sending of  
notices and  
accounts.

**82.** If the municipality has jurisdiction to send tax accounts, the clerk of the municipality shall send the notices of assessment and the real estate tax accounts to each municipal corporation in which the municipality has such jurisdiction.

Time of  
sending.

**83.** On sufficient proof that the notice of assessment or the account for municipal real estate taxes cannot be sent before 1 March, the Minister may permit its sending on any later date he may fix.

## CHAPTER IX

### BOARD OF REVISION

Establish-  
ment.

**84.** A board is hereby established under the name of "Bureau de révision de l'évaluation foncière du Québec".

Jurisdic-  
tion.

**85.** The board has jurisdiction in respect of complaints filed under Chapter X and requests for correction *ex officio* under Chapter XI.

- Sections. **86.** The board is divided into two sections: the Montreal section, which has jurisdiction in the same territory as the Court of Appeal sitting at Montreal and the Québec section, which has jurisdiction in the same territory as the Court of Appeal sitting at Québec, in conformity with the Code of Civil Procedure (R.S.Q., c. C-25).
- Appointment of members. **87.** The Government shall appoint the members of the board.
- Permanent members. The members are permanent members, and may be full-time or part-time members.
- Members. **88.** No member of the civil service, no councillor, nor any officer, assessor, legal adviser or other professional employed by a municipal corporation or municipality, nor any partner or employee of such an assessor, legal adviser or other professional, may be a member of the board.
- Chairman and deputy-chairman. **89.** The Government shall designate the chairman and the deputy-chairman of the board from among those full-time members who are advocates or notaries.
- Function of the chairman. **90.** The chairman of the board is responsible for its administration. He shall coordinate, distribute and supervise the work of its members.
- Assignment of the members. Deputy-chairman. He shall assign the members to each section.
- Deputy-chairman. **91.** The deputy-chairman shall replace the chairman of the board during the latter's absence or inability or refusal to act, or vacancy in the office.
- Powers. Moreover, the deputy-chairman has the duties assigned to him by the chairman, with the same powers as the chairman.
- Chairman of a section. **92.** The chairman and the deputy-chairman of the board are, respectively, the chairmen of the sections, as determined by the Government.
- Deputy-chairman of a section. **93.** The Government shall designate the deputy-chairman of each section from among the full-time members of the board.
- Salary, term of office. **94.** The Government shall determine the salary, term of office, social benefits and other conditions of employment of each member of the board.
- Oath. **95.** Before taking up their duties, the members of the board shall swear or solemnly affirm that they will perform them well.

Powers and immunity.

**96.** Members of the board have, in the discharge of their duties, the powers and immunity provided in sections 9, 10, 11, 12 and 16 of the Act respecting public inquiry commissions (R.S.Q., c. C-37).

Rules of procedure.

**97.** The majority of the members of the board may, at a meeting called therefor by the chairman, adopt rules of procedure and practice applicable to the conduct of proceedings and to the hearing of complaints before the board.

Code of Civil Procedure.

The rules may deal, in particular, with a matter contemplated in the Code of Civil Procedure and provide differently from the Code or declare its provisions inapplicable.

Approval.

The rules must be approved by the Government. If approved, the Minister shall publish them in the *Gazette officielle du Québec* and they come into force ten days after that publication.

Chairman of a section.

**98.** The chairman of a section shall administer it and distribute the work among its members, subject to section 90.

Deputy-chairman of a section.

**99.** The deputy-chairman of a section shall replace the chairman during the latter's absence or inability or refusal to act, or vacancy in the office.

Powers.

Moreover, the deputy-chairman has the duties assigned to him by the chairman, with the same powers as the chairman.

Divisions.

**100.** The chairman of each section shall form divisions, assign the members thereto and define their powers.

Member of a division.

A division may consist of a single member to decide complaints described in section 108. That member must be an advocate, a notary or a person qualified to act as assessor of a municipality pursuant to section 22.

Chairman of a division.

**101.** If a division consists of more than one member, the chairman of the section shall designate the chairman of the division.

Member of the board.

**102.** A member of the board, although assigned to one section under section 90, may also act in the other section.

Chairman of a division.

The chairman or deputy-chairman of the board may sit at any time as the chairman of a division in either section.

Decisions.

**103.** Decisions are taken by majority vote.

Tie-vote.

In case of a tie, the chairman of the division has a casting vote.

Inability. **104.** If any member ceases to be a member or is unable or refuses to act when a case referred to the division is pending, the other member or members of the division shall decide alone.

Question of law. **105.** Every question of law is decided by the chairman of the division, if he is an advocate or a notary.

Question of law. Otherwise, it is decided by the chairman of the section or the person designated by him from among the members of the board who are advocates or notaries.

Single member. **106.** Sections 103 and 104 do not affect the powers a member of the board may have under the rules of procedure and practice or the applicable provisions of the Code of Civil Procedure, to decide alone an incidental motion pertaining to an action.

Public sittings. **107.** Sittings of the board are public.

Place of hearing. **108.** For the hearing of any complaint relating to a real estate value of less than \$150 000 or to a rental value of less than \$25 000, the board shall sit in the territory of the municipal corporation where the immovable in question is situated, outside normal working hours, except with the consent of the complainant.

Attorney. However, when the complainant is represented by an attorney, the board is not required to sit outside regular working hours.

Place of hearing. The chairman of the section may regroup several municipal corporations within a radius of twenty-five kilometres for the purposes of this section and decide in what corporation the board shall sit.

Secretary and officers. **109.** The secretary of each section and the other officers of the board are appointed and remunerated in accordance with the Civil Service Act (1978, c. 15).

Deputy-secretary. The chairman of a section may appoint a deputy-secretary. The deputy-secretary has the same duties and powers as the secretary, and is under his supervision; in addition, he shall replace the secretary during the latter's absence or inability or refusal to act, or vacancy in the office.

Minutes. **110.** The secretary of the section or such person as he may authorize therefor shall prepare and sign the minutes of each hearing and file them in the record of the matter in question.

- Witnesses.** **111.** The board may summon witnesses, including the parties, and examine them under oath or solemn affirmation.
- Summons.** Witnesses shall be summoned in writing by the secretary of the section on the demand of a party or of the chairman of the section or division.
- Notice.** The writing must be mailed to the witnesses at least ten days before the day of the hearing.
- Applicable provision.** However, a summons may also be made in the manner and within the time allowed in articles 280 to 284 of the Code of Civil Procedure, *mutatis mutandis*.
- Assessor.** **112.** The assessor may delegate one of his assistants to replace him as a witness.
- Code of Civil Procedure.** **113.** Except to the extent that it is inconsistent with this act or the rules of procedure and practice adopted under section 97, the Code of Civil Procedure applies, *mutatis mutandis*, to cases before the board.
- Depositions.** **114.** In a matter involving a real estate value of less than \$250 000 or a rental value of less than \$25 000, the depositions shall be taken down by stenography, steno-typed or recorded only if the complainant so requires, which fact shall be mentioned in the minutes of the hearings, unless the record contains a writing to that effect from him or his attorney.
- Depositions.** If the real estate value attains \$250 000 or the rental value \$25 000, the stenography, steno-typing or recording is obligatory, unless the parties waive their right to appeal from the decision. The waiver must be in writing or entered in the minutes.
- Costs.** **115.** Unless otherwise awarded by the board for special reasons and subject to section 118, the losing party shall pay the taxable costs of the adverse party in accordance with the tariff applicable, *mutatis mutandis*, before the courts of justice.
- Costs.** **116.** Upon the written demand of the party to whom the costs are awarded and upon two days' notice from him to the adverse party, the costs shall be taxed by the secretary of the section.
- Appeal.** Either party may, within ten days from the decision of the secretary, appeal therefrom to the member of the board who presided over the hearing.
- Notice.** The appeal shall be taken by a written notice to the secretary.

Recourse  
for costs.

**117.** Witnesses, advocates, stenographers, stenotypists and persons recording and transcribing the depositions have a recourse for their taxed costs against the party who retains their services and, if the adverse party is condemned to pay the costs, against the latter party as well. The former party has a right of subrogation against the latter.

Costs  
awarded.

**118.** If the complaint involves a real estate value of less than \$250 000 or a rental value of less than \$25 000, the only costs to which the plaintiff may be condemned pursuant to section 115 are those of stenography, stenotyping or the recording of the depositions and their transcription, if any.

Visit and  
exami-  
nation of  
property.

**119.** Upon verbal notice of twenty-four hours given to the parties, the members of the board to whom a complaint has been referred may visit and examine the property concerned at the time and on the days specified in section 15. Each party may attend the visit.

Decision  
substan-  
tiated.

**120.** Every decision of the board must state the reasons on which it is based, either in writing or verbally at the sitting, and be entered in the minutes.

Decision  
signed.

Every decision of the board must be signed by the member presiding over the sitting at which it is rendered and be filed in the record of the case.

Decision  
executory.

**121.** Every decision of the secretary of a section taxing costs and every decision rendered upon an appeal from his taxation under section 116 is executory as a judgment of the Provincial Court.

Records.

**122.** The records of each section are kept by the section.

Destruc-  
tion of  
documents.

**123.** Except as regards decisions rendered by the board, documents contained in the records of terminated matters which form part of the records of a section may be destroyed or transferred to the custody of another person, with the authorization of the chairman of the section, at the expiry of five years from the judgment of last resort.

## CHAPTER X

### COMPLAINTS

Complaint.

**124.** A person having an interest in contesting the correctness, existence or absence of an entry on the roll relating to a

property owned by himself or another person, may submit a written complaint in that regard and refer it to the board.

Contestation.

Such a person may in particular, by means of a complaint,

(1) contest the entry of a property that is not an immovable that is to be entered on the roll, or the omission of a property that is such an immovable;

(2) contest the correctness, existence or absence of an entry contemplated in section 55;

(3) demand the uniting of several immovables into a single unit of assessment, or the division of a unit of assessment into several units.

Interest.

A person bound to pay tax or compensation to the municipal corporation or school board which uses the roll is deemed to have an interest as required in this section.

Complaint based on a question of law.

**125.** No municipal corporation, municipality or school board may submit a complaint regarding a property not entered on the roll in its name unless the complaint is based on a question of law.

Complaint by the Minister.

**126.** The Minister may submit a complaint regarding a property for which an amount is paid in lieu of municipal taxes under section 254.

Complaint by the Minister.

**127.** The Minister may submit a complaint regarding a property for which a part of the taxes and compensations is reimbursed under section 215 to the owner or occupant.

Content of complaint.

**128.** The complaint must state briefly the grounds invoked and the conclusions sought.

Complaint form.

**129.** At the demand of the complainant, the clerk of the municipal corporation shall furnish him with a complaint form prescribed by regulation under paragraph 2 of section 263.

Form.

That form must include a conspicuous note that its use is not obligatory provided that the allegations of the complaint comply with section 128.

Date of filing.

**130.** The complaint must be filed before 1 May.

Time for filing.

**131.** Where, under section 83, the Minister permits the sending of the notice of assessment or the municipal real estate tax account after the last day of February, the complaint must be filed before the expiry of sixty days from that sending.

Time for filing.

**132.** Where, under section 174, the assessor has altered the roll, a complaint regarding the alteration must be filed before

the expiry of sixty days from the sending of a notice of the alteration, in accordance with section 180, to the owner of the property.

Time for filing.

**133.** Where, in accordance with section 183, a new roll is deposited to replace a roll quashed or set aside as a whole, a complaint regarding an entry appearing on the new roll must be filed within sixty days from the sending of the assessment notice or the municipal real estate tax account, in accordance with subparagraph 3 of the third paragraph of section 183.

Time expired.

**134.** In the case of irresistible force, or when the clerk sends the notice of assessment tardily without the authorization of the Minister or later than the date authorized by him under section 83, the board may accept a complaint after the time has expired, provided that the complaint is filed before the expiry of sixty days following the later of the following dates:

(1) the date on which the situation of irresistible force ceases, and

(2) the date on which the notice of assessment is received.

Filing of a complaint.

**135.** The complaint is filed by handing it in or sending it by registered or certified mail to the office of the secretary of the section.

Copy of tax account.

The complaint must be accompanied with a copy or facsimile of the municipal real estate tax account, but the absence of a copy or facsimile is not cause to dismiss the complaint.

Complaint forwarded.

**136.** The secretary of the section shall forward a copy of the complaint and of the other documents, if any, to the assessor, to the municipal corporation and, if applicable, to the municipality.

Complainant not owner.

**137.** If the complainant is not the owner of the property concerned in the complaint, the secretary of the section shall mail a copy of it to the owner without delay.

Intervention.

The owner may then intervene in the dispute.

Parties to the dispute.

**138.** The municipal corporation and, as the case may be, the municipality become parties to the dispute before the board by the mere filing of the complaint.

Decision.

**139.** The board shall decide every complaint within twelve months of its filing.

Complaint studied by assessor.

**140.** The chairman of the section may ask the assessor to make a study of the complaint and to send within the following sixty days to the secretary of the section, to the parties, and in

the case provided for in section 137, to the owner of the property regarding which the complaint is made, a report containing the details of the assessment and, if it is contested, a reply to the reasons for the contestation and the conclusion that he recommends.

Hearing  
of a  
complaint.

**141.** Except with the agreement of the parties, the hearing of a complaint shall not take place unless a written notice from the secretary of the section has been handed in person or mailed, at least fifteen days previously, to the parties and, in the case provided for in section 137, to the owner of the property regarding which the complaint is made.

Complain-  
ant absent.

**142.** If, where notice of the hearing has been handed or sent to the complainant in accordance with section 141, he fails, without previously advising the secretary of the section, to appear or to be represented by an attorney at the hearing, the board shall dismiss the complaint.

Hearing  
resumed.

In such case, upon a written request of the complainant handed or addressed to the secretary within fifteen days following the mailing of the copy of the decision provided for in section 149, the board may, for sufficient cause, relieve the complainant of his default, set aside the decision and resume the hearing upon notice in accordance with section 141.

Entry  
altered.

**143.** The board shall not alter, add or strike out an entry if its correctness, existence or absence has not been the subject of a complaint heard before it.

Error in  
an entry.

**144.** The board is not bound to alter, add or strike out an entry unless the error or irregularity found might cause actual prejudice.

Prejudice.

**145.** To decide if actual prejudice is caused for the purposes of section 144, the whole unit of assessment must be taken into account.

Applica-  
bility.

**146.** Section 145 does not apply where an error or irregularity affects a part of the unit of assessment that is subject to a taxation scheme separate from that applicable to the remainder of the unit of assessment.

Value of  
a unit of  
assess-  
ment.

**147.** The board, when deciding a complaint regarding the value entered on the roll of a unit of assessment, shall establish the value to be entered by determining the actual value of the unit of assessment, within the meaning of sections 43 to 46, and by the application of the rule provided in the second paragraph of section 42, subject to sections 47 to 54.

Value fixed. For the purposes of this section, the board may fix a lower or higher value than those proposed by the parties.

Decision corrected. **148.** The board may correct its own decision if it contains an error of transcription, a miscalculation or any other clerical error.

Demand for correction. The correction may be made at the demand of one of the parties if the decision has not been appealed; it may be made *ex officio* before the decision becomes executory.

Execution suspended. A demand for correction suspends the execution of the decision and interrupts the time allowed for appeal until the parties have been advised of the decision of the board on the demand.

Decision sent to parties. **149.** Within fifteen days following the decision of the board on a complaint, the secretary of the section shall send a certified true copy of the decision to the parties by registered or certified mail.

Decision sent to school board. **150.** Within fifteen days following the end of the time allowed to appeal from the decision, if there is no appeal, the secretary of the section shall send a certified true copy to the school board concerned by registered or certified mail.

## CHAPTER XI

### CORRECTION *ex officio*

Request for correction *ex officio*. **151.** Between the date of the deposit of the roll and the next 1 May, the assessor may, *ex officio*, submit a substantiated request to the board to alter, add or strike out an entry on the roll, including an entry contemplated in the second paragraph of section 124.

Request granted. **152.** The board shall agree to grant the request if it considers the requested correction to the roll justified *prima facie*.

Notice of correction. **153.** If the board agrees to grant the request, the secretary of the section shall immediately send a notice, by registered or certified mail, to the owner of the property regarding which the request is made, setting forth the requested correction, the right provided in section 154, and the manner and time in which that right may be exercised.

Copy sent to the clerk. A copy of the notice shall be sent to the clerk of the municipal corporation and, where applicable, of the municipality, and to the secretary-treasurer of the school board concerned.

Complaint. **154.** Any person referred to in sections 124 to 127 may file a complaint against the correction requested, as if such correction were an entry on or an omission from the roll, before the later of the following eventualities:

(1) the expiry of the time allowed, referred to in section 130, and

(2) the expiry of sixty days after the sending of the notice provided for in section 153.

Expiry of the time allowed. **155.** If, at the expiry of the time allowed under section 154, no complaint has been filed under that section, the assessor shall correct the roll in conformity with his request.

Assessor's report. **156.** At the request of the municipal corporation, the chairman of the section may, between the date on which the roll is deposited and the end of the fiscal period for which it is made, demand that the assessor submit to the board a substantiated report on the correctness, existence or absence of any entry on the roll.

Report sent to the clerk. The assessor shall send his report to the secretary of the section, to the clerk of the municipal corporation and, where applicable, to the clerk of the municipality, within sixty days from the demand.

Request by the assessor. The assessor may in his report submit a request under section 151, in which case sections 152 to 155 apply.

Complaint. **157.** The assessor shall not submit a request for a correction *ex officio* in respect of an entry on or an omission from the roll which is the subject of a complaint.

## CHAPTER XII

### APPEAL AND EVOCATION BEFORE THE PROVINCIAL COURT

Jurisdiction. **158.** The Provincial Court has exclusive jurisdiction in any appeal from a decision of the board and in any evocation of a complaint.

Judges. **159.** The jurisdiction conferred on the Provincial Court by this act shall be exercised by only the judges of that court designated by the chief judge or the senior associate chief judge, each within the limits of his territorial jurisdiction.

Time to appeal. **160.** A party to the dispute may appeal to the Provincial Court from a decision rendered by the board within thirty days of the sending of a copy of the decision under section 149.

- Expiration of the time allowed. However, in a case of irresistible force, the Provincial Court may allow a party to appeal after the expiration of the time allowed in the first paragraph.
- Evocation. **161.** A party to the dispute may evoke before the Provincial Court a complaint which the board has not decided before the expiry of the time allowed in section 139.
- Complaint referred to the board. The Court may refer the evoked complaint to the board, with an order to decide it within a specified time.
- Notice. **162.** The appeal or evocation is brought by a mere notice filed in the office of the Provincial Court of the district in which the property regarding which the complaint is made is situated.
- Service. The notice is served on the adverse party or his attorney and the secretary of the section. Service is governed by the Code of Civil Procedure.
- Filing. **163.** A duplicate of the notice, with the return of the service made of it, shall be filed in the office of the Court within ten days following service.
- Record. **164.** Within ten days following the expiry of the time allowed by section 163, the secretary of the section shall send the record of the matter to the office of the court.
- Depositions. **165.** It is then incumbent upon the appellant or the person applying for the evocation to obtain the transcription of the depositions and to file it in the office of the court, unless it is already in the record sent under section 164.
- Applicable provision. If it is impossible to obtain the transcription, the Provincial Court has the power conferred upon the Court of Appeal by article 506 of the Code of Civil Procedure.
- Case entered on the roll. **166.** Within ten days following the expiry of the time allowed by section 164, the clerk of the court shall enter the case on the roll for hearing.
- Evidence. **167.** Subject to the second paragraph, the Provincial Court has jurisdiction to hear the appeal in accordance with the evidence adduced before the board, without a new proof.
- Hearing of the case. If the depositions at the hearing of the complaint which is the subject of the appeal have not been taken by stenography, stentyped or recorded, or in the case of the evocation of a complaint, the case shall be heard in accordance with the provisions of the Code of Civil Procedure governing proof before the Provincial Court, *mutatis mutandis*.

**Assessor.** **168.** The Provincial Court may, of its own motion or at the request of a party, in the exercise of its jurisdiction under this chapter, retain the services of an assessor of its choice.

**Fees.** The fees and expenses of an assessor appointed at the request of a party are taxable costs to be adjudicated by the court. In any other case, they are paid by the Ministre de la justice.

**Fees taxed.** In all cases, these fees and expenses are taxed in the same manner as other taxable costs, but in accordance with the tariff established by the regulation made under paragraph 1 of section 262.

**Applicable provisions.** **169.** Sections 145 to 147 apply, *mutatis mutandis*, for the purposes of this chapter.

## CHAPTER XIII

### APPEAL BEFORE THE COURT OF APPEAL

**Court of Appeal.** **170.** A final judgment of the Provincial Court rendered in the exercise of the jurisdiction conferred upon it by Chapter XII may be appealed to the Court of Appeal.

**Applicable provisions.** Sections 145 to 147 apply, *mutatis mutandis*, for the purposes of this section.

## CHAPTER XIV

### QUASHING OR SETTING ASIDE OF THE ROLL

**Motion to quash.** **171.** The roll or any entry on the roll may be quashed by means of an action or motion to quash, in conformity with the act governing the interested municipal corporation.

**Time allowed.** However, a motion or action to quash cannot be brought after the expiry of three months from the sending of the notice contemplated in section 81 or 180, as the case may be. In the case provided for in section 183, such a motion or action cannot be brought after the expiry of the time allowed by subparagraph 5 of the third paragraph of that section.

**172.** Section 171 does not exclude a recourse under article 33 of the Code of Civil Procedure, but that recourse cannot be exercised after the expiry of a period of one year beginning at the same time as the time allowed by the second paragraph of section 171.

**Collection roll.** This section applies in respect of a collection roll.

Simultaneous  
recourses.

**173.** Where the recourses provided by sections 124, 171 and 172 are exercised simultaneously concerning the same entries, the board must suspend any proceedings relating to the complaint until judgment in last resort on the motion or action to quash or set aside.

## CHAPTER XV

### KEEPING THE ROLL UP TO DATE

Alteration  
of the roll.

**174.** The assessor shall alter the roll

(1) to make it consistent with his request for a correction *ex officio*, in the case provided for by section 155;

(2) to replace an entry quashed or set aside, to the extent that the court has not prescribed the content of the new entry and has not quashed the entire roll or set the whole of it aside;

(3) to give effect to a change of owner, upon receipt of the notice provided for in section 50 of the Registry Office Act (R.S.Q., c. B-9) or upon sufficient proof;

(4) to enter thereon an immoveable unduly omitted or strike out a property unduly entered thereon;

(5) to indicate that an immoveable is not taxable or to indicate what part of its value is not taxable, if that indication has been unduly omitted, or to strike it out if it has been unduly entered;

(6) to indicate a decrease in value of a unit of assessment as the result of fire or of the destruction, demolition or disappearance of an immoveable;

(7) to give effect to a condition provided for in section 32;

(8) to take account of the fact that a property entered on the roll has ceased to be an immoveable that is to be entered thereon, or that a property not entered on the roll has become such an immoveable;

(9) to take account of the fact that an immoveable exempt from tax has ceased to be exempt, or *vice versa*;

(10) to take account of a change of occupant where this act provides that the occupant must be entered on the roll;

(11) to take account of the fact that a portion of the value of a unit of assessment has become non taxable or has ceased to be non taxable, or that the non taxable portion of the value of a unit of assessment has increased or decreased;

(12) to give effect to one of the following cadastral operations: a division, a subdivision, a new division, a redivision, an annulment, a correction, an addition or a cadastral grouping made under the Cadastre Act (R.S.Q., c. C-1) or under article 2174, 2174a or 2175 of the Civil Code;

(13) to make the necessary changes as regards the information required for the purposes of the surtax on serviced vacant land;

(14) to take account of the fact that a farm is included in or excluded from an agricultural zone;

(15) to make the necessary changes in the information required for the purposes of school taxes.

New  
assess-  
ment.

**175.** In the event of an alteration referred to in paragraph 2, 4, 6, 7, 8 or 12 of section 174, the assessor shall make a new assessment of the unit of assessment concerned. He shall do likewise in the event of an alteration referred to in paragraph 1 of that section, if the request for a correction *ex officio* so provides or the alteration could be made under another paragraph contemplated in this paragraph.

New value.

Division II of Chapter V applies in determining the new value to be entered.

Entry.

The entry of the new value under this section is part of the alteration contemplated in section 174.

Certifi-  
cate.

**176.** The assessor shall make any alteration contemplated in section 174 by means of a certificate signed by him. If the assessor is a partnership or corporation, its representative designated under section 21 shall sign the certificate.

Signature.

The signature may be printed, lithographed or engraved on the certificate.

Effect of  
alterations.

**177.** The alterations made under section 174 take effect as follows:

(1) that contemplated in paragraph 1 of that section takes effect from the day the roll comes into force, unless the alteration could be made by the assessor under another paragraph of that section, in which case it takes effect as if it had been made under that other paragraph;

(2) that contemplated in paragraph 2 of that section takes effect from the day the roll comes into force;

(3) that contemplated in paragraph 3 of that section takes effect from registration of the transfer of ownership or from receipt of sufficient proof;

(4) those contemplated in paragraphs 4 and 5 of that section have effect for the fiscal period during which they are made and for the preceding fiscal period if the roll in force for that preceding period contained the same error;

(5) those contemplated in paragraphs 6 to 14 of that section take effect from the date fixed in the certificate of the assessor, which must not precede the later of the following dates:

(a) that on which the event occurred which is the ground for the alteration, and

(b) the first day of the fiscal period preceding the fiscal period during which the alteration is made;

(6) that contemplated in paragraph 15 of that section has effect from the next following school fiscal period, in the case of a transfer of ownership occurring during the year or in the case of a change of school board under section 39 of the Education Act and, in other cases, from the date when the change should have been made, up to one preceding fiscal period.

Interpre-  
tation.

**178.** Where an alteration made under section 174 takes effect from a date previous to the fiscal period during which it is made, a corresponding alteration is deemed to have been made to the roll that was in force during the previous fiscal period.

Certifi-  
cate sent  
to the  
clerk.

**179.** The assessor shall send his certificate, after signing it, to the clerk of the municipal corporation concerned.

Notice of  
alteration.

**180.** On receiving the certificate, the clerk shall by registered or certified mail, give notice of the alteration to the owner of the property regarding which the alteration is made.

Content of  
notice.

The notice must also set forth the right referred to in section 181 and specify the manner and time in which it may be exercised.

Notice sent  
to the  
clerk.

The clerk of the municipal corporation shall forward a copy of the notice to the clerk of the municipality concerned, where applicable, and to the secretary-treasurer of the school board concerned.

Recourses.

**181.** The recourses provided by sections 124, 171 and 172 may be exercised regarding an alteration made under section 174, within the time allowed by section 132 and the second paragraph of section 171, respectively.

Recourses.

The recourse provided by section 124 cannot be exercised regarding an alteration made under paragraph 1 of section 174.

Alteration  
of the roll.

**182.** The clerk of the municipal corporation shall alter the roll to make it comply with any final decision rendered on a

complaint or a motion or action to quash or set aside the roll, subject to section 183.

Time allowed.

The clerk shall alter the roll within thirty days after the date of the final decision.

Effect.

The alteration is effective from the day the roll comes into force or, where it affects an alteration made under section 174, from the day the latter alteration becomes effective.

Notice to the assessor.

The clerk shall send a notice of the alteration to the assessor, the municipality and the school board concerned.

Roll quashed or set aside.

**183.** If the roll is quashed or set aside as a whole, the municipality shall cause a new one to be prepared. The new roll shall be deposited not later than the date fixed by the Minister. From its deposit, the new roll retroactively replaces the roll quashed or set aside.

Roll replaced.

In the interval between the date of the judgment and the date of deposit of the new roll, the roll quashed or set aside is temporarily replaced by the roll which preceded it.

Applicable provisions.

Every other provision of this act consistent with this section applies to the new roll, with the following adaptations:

(1) the new roll must be so prepared as to set forth what the roll quashed or set aside should have contained on its deposit, and the alterations made to the latter roll under section 174 that became effective after its coming into force must be set forth in the new roll by means of certificates annexed to the roll, indicating the date on which these alterations become effective;

(2) the content of the notice provided for in section 74 must be amended to take subparagraphs 3 and 4 into account;

(3) the documents referred to in section 81 must be sent within thirty days after the deposit of the new roll;

(4) every complaint regarding the new roll must be filed within sixty days of the sending provided for in subparagraph 3, and a request for a correction *ex officio* may be made until the end of that time;

(5) any recourse to quash or set aside the new roll or any entry on that roll must be made within three months or one year, respectively, after the sending provided for in subparagraph 3.

Collection roll altered.

**184.** After a roll has been altered under section 174 or 182 or a new roll has been deposited under section 183, the collection roll must, if necessary, be altered or prepared again accordingly.

## CHAPTER XVI

## ROLL OF RENTAL VALUES

Roll of  
rental  
values.

**185.** A municipality shall cause its assessor to prepare, for each municipal fiscal period, the roll of rental values of each municipal corporation in which it has jurisdiction under Chapter II, if the municipal corporation adopts a resolution to that effect not later than 31 March before the beginning of the fiscal period.

Resolu-  
tion.

The resolution must specify whether the roll of rental values is to be used both for the purposes of the business tax and for the purposes of another tax, a compensation or a tariff. If the resolution does not so specify, the roll of rental values is deemed intended to be used only for the purposes of the business tax.

Resolution  
forwarded  
to the  
clerk.

The clerk of the municipal corporation shall forward the resolution to the clerk of the municipality, where applicable.

Resolution  
sent to the  
assessor.

The resolution shall be sent to the assessor within fifteen days after being adopted or received by the municipality, as the case may be.

Prepara-  
tion of the  
roll.

The municipality may cause the roll of rental values to be prepared even if the resolution was adopted or sent after the end of the time allowed.

Montreal  
Urban  
Communi-  
ty.

**186.** In the case of the Communauté urbaine de Montréal, it shall cause its assessor to prepare, for each fiscal period of the municipal corporations forming part of it, the roll of rental values intended to be used for the purposes of the business tax of each such municipal corporation.

Applicable  
provisions.

The first, third, fourth and fifth paragraphs of section 185 apply in respect of the preparation of the roll of rental values, intended to be used for the purposes of a tax, compensation or tariff other than the business tax, of a municipal corporation forming part of the Communauté urbaine de Montréal. However, for the purposes of the preceding paragraph, the date 31 March is replaced by the date 1 January.

Costs.

**187.** If the municipal corporation is among the corporations referred to in section 4 or 5 or has delegated its jurisdiction in real estate assessment under section 195, it must bear alone the cost of preparing its roll of rental values and keeping it up to date, subject to an agreement to the contrary between the municipality and all the municipal corporations in which it has jurisdiction.

Places of  
business.

**188.** Every place of business located in the territory of the municipal corporation must be entered on the roll of rental values,

(1) if it is included in a unit of assessment to be entered on the real estate assessment roll, and

(2) if a specific activity contemplated in the first paragraph of section 232 is carried on therein.

“premises”.

If the roll of rental values is to be used both for the purposes of the business tax and for the purposes of another tax, a compensation or a tariff, each of the immoveables hereinafter called “premises” that may be separately occupied and that forms part of a unit of assessment to be entered on the real estate assessment roll must be entered on the roll of rental values. All premises entered on the roll of rental values that are places of business within the meaning of the first paragraph must be identified as such.

Rental value.

**188.** The roll of rental values must indicate the rental value of each place of business or premises.

Applicable provision.

Section 42 applies, *mutatis mutandis*, to the roll of rental values.

Establishment of the rental value.

**190.** The rental value of a place of business or of premises is established on the basis of the gross annual rent that would most likely be obtained therefrom under a lease renewable from year to year, according to market conditions, including real estate taxes and the operating expenses of the unit of assessment, or, as the case may be, of that part of the unit representing the place of business or the premises, but not taking into account the price or the value of services other than those connected with the immovable.

Applicable provisions.

**191.** Sections 43 to 46 apply to the determination of the rental value of a place of business or of premises, subject to the following adaptations:

- (1) “actual value” means “rental value”;
- (2) “unit of assessment” means “place of business” or “premises”;
- (3) “exchange value” means “rental value”;
- (4) “price” or “sale price” means “annual rent”;
- (5) “sale” means “lease renewable from year to year”;
- (6) “vendor” and “purchaser” mean “lessor” and “lessee”, respectively;
- (7) “sell” and “purchase” mean “lease” and “rent”, respectively.

- Place of business. **192.** Every place of business shall be entered on the roll of rental values in the name of the person carrying on therein an activity referred to in the first paragraph of section 232.
- Premises. Premises must be entered on the roll of rental values in the name of their occupant.
- Alteration of the roll of rental values. **193.** In addition to the prescriptions of section 174, the assessor shall alter the roll of rental values
- (1) to enter or strike off the name of the occupant of premises or of a place of business that was unduly omitted or unduly entered, or
  - (2) to take into account the fact that a person has begun or has ceased to occupy premises or a place of business.
- Occupancy of a place of business. Upon the certificate of alteration, the assessor shall indicate the date on which the occupant began or ceased to occupy premises or a place of business.
- "occupant". In this section, the word "occupant" means the person referred to in section 192.
- Applicable provisions. **194.** The other chapters of this act apply, *mutatis mutandis*, to the roll of rental values, except to the extent that they are inconsistent with this chapter.
- Notice of assessment. The business tax account or the account of any other tax based on the rental value replaces the notice of assessment; it must set forth the rental value of the place of business or of the premises and the manner and time in which a complaint may be filed, and must include every other particular prescribed by regulation under paragraph 2 of section 263.

## CHAPTER XVII

### AGREEMENTS

- Agreement between municipalities. **195.** A municipality may enter into an agreement under which the exercise of its jurisdiction in real estate assessment is delegated to another municipality.
- Agreement on the sending of tax accounts. **196.** A municipal corporation or a municipality may enter into an agreement under which the exercise of its jurisdiction in the sending of assessment notices and tax accounts and in tax collecting is delegated to another municipal corporation or municipality.

**Duration.** **197.** An agreement contemplated in section 195 or 196 must indicate the period for which it is valid; failing that indication, the agreement is valid for one fiscal period only.

**Expenses apportioned.** An agreement contemplated in the first paragraph must provide the terms and conditions of the apportionment of the expenses arising therefrom.

**Coming into force.** **198.** An agreement entered into under section 195 or 196 must, to come into force, be ratified by a by-law of the council of every municipal corporation or municipality that is a party to the agreement.

**Dismissal of an employee.** **199.** No officer or employee of a municipal corporation or municipality who devotes his working time exclusively to a matter contemplated in section 195 or 196 may be dismissed for the sole reason that the exercise of jurisdiction has been delegated under that section.

**Resolution of dismissal.** **200.** If a municipal corporation or a municipality that has delegated the exercise of its jurisdiction under section 195 or 196 dismisses an officer or employee contemplated in section 199, the resolution dismissing him must be served on him personally by handing him a copy of it.

**Appeal to the Commission.** A person dismissed as in the first paragraph may appeal from the decision to the Commission, and it shall decide finally, after inquiry.

**Time allowed.** The appeal must be made within fifteen days after service of the resolution.

**Appeal upheld.** If the appeal is upheld, the Commission may also order the municipal corporation or the municipality to pay to the appellant the amount of money that it determines to indemnify him for the expenses he incurred in the appeal. The order to that effect is homologated on motion by the appellant by the Provincial Court or the Superior Court, according to the amount fixed. The appellant may then proceed to execution of judgment against the municipal corporation or the municipality.

**Social benefits.** **201.** Where an officer or employee contemplated in section 199 who is employed by a municipal corporation or municipality that has delegated the exercise of a jurisdiction contemplated in section 195 or 196 to another municipal corporation or municipality enters the employ of the latter following the delegation, the accumulated social benefits of the officer or employee are transferable at his request, on the conditions fixed by the Régie des rentes du Québec.

Social  
benefits.

The social benefits provided for in the first paragraph include those accumulated in an account, a fund or a plan administered by the employer, by the employer and the employees or by a third person on behalf of the municipal officers or employees.

Applica-  
bility.

**202.** This chapter applies notwithstanding any inconsistent provision of a general law or special act.

## CHAPTER XVIII

## FISCAL PROVISIONS

## DIVISION I

## TAXABLE IMMOVEABLES

§ 1.—*Rule*Taxable  
immove-  
ables.

**203.** An immoveable entered on the roll is taxable and its taxable value is that entered on the roll under sections 42 to 54, unless the law provides that only a part of that value is taxable.

§ 2.—*Exceptions*Immove-  
ables  
exempt  
from tax.

**204.** The following are exempt from all municipal or school real estate taxes:

(1) an immoveable belonging to the Crown in right of Québec, unless it is administered or managed by a corporation that is a mandatary of the latter;

(2) an immoveable belonging to the Régie des installations olympiques;

(3) an immoveable belonging to a municipal corporation and situated in its territory, that is not subject to that tax under any act;

(4) an immoveable belonging to a municipal corporation and situated outside its territory;

(5) an immoveable belonging to a community, to a county corporation or to a mandatary of a community, county corporation or municipal corporation that is not subject to such tax under any act, and an immoveable belonging to a transit commission whose budget is submitted, by law, to an elected municipal body;

(6) land not contemplated by another paragraph, belonging to a public body or administered or managed by it and being the site of

- (a) a public road or works forming part of it, or of
- (b) works used for the protection of wildlife or of the forest and situated in a territory contemplated in section 8;
- (7) land belonging to a person who operates a system contemplated in section 66, 67 or 68 and which is the site of a structure forming part of that system, unless that structure is entered on the roll;
- (8) an immovable belonging to an episcopal corporation, a *fabrique*, a religious institution or an incorporated Church, and principally used for the exercise of public worship, either as an episcopal palace or as a presbytery, to the extent of only one for each church, and its immediate dependencies used for the same purposes;
- (9) an immovable used as a cemetery for human beings, unless it is operated for pecuniary gain;
- (10) an immovable used by the public without pecuniary gain and solely for cultural, scientific, recreational, social or charitable purposes by an institution or body recognized by the Commission, after consulting the municipal corporation, as fulfilling the conditions of this paragraph in the interests of the community;
- (11) an immovable owned by an agricultural or horticultural society and specially used by that society for exhibition purposes;
- (12) an immovable belonging to a religious institution or *fabrique* and used by it or gratuitously by another religious institution or *fabrique* not to derive income but in the immediate pursuit of the religious objects for which it was established, and its immediate dependencies used for the same purposes;
- (13) an immovable belonging to a school board, a general and vocational college or a university establishment within the meaning of the University Investments Act (R.S.Q., c. I-17);
- (14) an immovable belonging to a public establishment within the meaning of the Act respecting health services and social services (R.S.Q., c. S-5), including a reception centre contemplated in section 12 of that act, used for the purposes provided by that act;
- (15) an immovable belonging to a non-profit corporation holding a permit for general education, vocational education or education for handicapped children under the Act respecting private education (R.S.Q., c. E-9), and used for that education;
- (16) an immovable belonging to a private educational institution declared to be of public interest or recognized for purposes of grants under the Act respecting private education, and used for that education.

**205.** A municipal corporation may, by by-law of its council, bind the owners of an immoveable contemplated in paragraph 4, 5, 10 or 11 of section 204 that is situated in its territory to pay compensation for municipal services, unless that immoveable is a structure intended for lodging persons, sheltering animals or storing things, which is part of a waterworks or sewer system or of a plant or equipment for water or garbage treatment, or unless it is land which is the site of such a structure.

**Rate.** The compensation is imposed according to the value of the immoveable, at the rate fixed by the council. The rate may vary in accordance with the classes of immoveables but it must not be higher than that of the general real estate tax nor exceed fifty cents per one hundred dollars of assessment.

**Applicability.** This section also applies in respect of land contemplated in paragraph 12 of section 204; in that case, the rate of compensation shall not be higher than that of the general real estate tax nor exceed eighty cents per one hundred dollars of assessment of the land.

**Compensation.** The compensation provided for by this section is in lieu of every other tax or compensation that may be imposed for the provision of municipal services.

**Agreement between owner and municipality.** **206.** A municipal corporation and the owner of an immoveable contemplated in paragraph 4, 5, 10, 11 or 12 of section 204 and to which section 205 applies and that is situated in its territory may enter into an agreement by virtue of which the owner binds himself to pay a sum of money to the municipal corporation in addition to the compensation exigible under section 205, as a consideration for the municipal services provided to his immoveable.

**Compensation.** **207.** The owner of an immoveable contemplated in paragraph 13, 14, 15 or 16 of section 204 is bound to pay to the municipal corporation in the territory of which the immoveable is situated, as municipal tax on that immoveable, a compensation in the amount determined in accordance with sections 254 to 258.

**Taxable immoveables.** **208.** An immoveable contemplated in section 204 is taxable if it is occupied by a person other than those contemplated in that section.

**Entry.** In the case provided for in the first paragraph, the immoveable must be entered in the name of the lessee or, if there is no lessee, in the name of the occupant.

**Revocation.** **209.** The Commission, after consulting the municipal corporation, may revoke the recognition granted under paragraph 10 of section 204.

Request. The municipal corporation may request the Commission to revoke the recognition referred to in the first paragraph.

Financial statements. The Commission or the municipal corporation may require the production of the financial statements of an institution or body recognized under paragraph 10 of section 204, or that applies to be recognized thereunder.

Immoveables of a foreign government. **210.** The immoveables of a foreign government may be declared exempt from all municipal and school taxes by the Gouvernement du Québec to such extent and on such conditions as it may determine.

Compensation. The Gouvernement du Québec may also undertake to pay a compensation as municipal or school taxes in respect of an immoveable thus exempted.

## DIVISION II

### SPECIAL TAXATION SCHEMES

#### § 1.—*Golf courses*

Golf course. **211.** The taxable value of land used as a golf course having an area of twenty hectares or more and open to the public cannot exceed two thousand five hundred dollars a hectare.

Landscaping work. The value of the landscaping work on the land contemplated in the first paragraph is not taxable.

Applicability. **212.** Section 211 applies to a parcel of land only if its owner has filed, in the registry office of the division where the land is situated and in the office of the clerk of the municipal corporation concerned, a deed describing the land, with a plan and technical description prepared by a land surveyor.

Land no longer used as a golf course. **213.** When a parcel of land contemplated in section 211 is no longer used as a golf course, the person who is bound to pay the taxes in respect of the unit of assessment that includes that land must pay to the municipal corporation and to the school board the difference between the amount of real estate taxes paid to each of them, respectively, and the amount that would have been otherwise exigible with respect to that unit of assessment, for each fiscal period during which section 211 has applied to that immoveable, for not more than ten fiscal periods.

#### § 2.—*Farms and woodlots*

Farm or woodlot. **214.** The taxable value of the land of a farm or woodlot cannot exceed three hundred and seventy-five dollars a hectare.

Municipal  
real  
estate  
taxes.

The total municipal real estate taxes on a farm or woodlot, including the houses and the other buildings situated thereon and intended for its operation, must not annually exceed two per cent of the taxable value of the farm or woodlot.

Cost of  
drainage  
works.

A tax imposed for the specific purpose of paying the whole or a part of the cost of drainage works, or of repaying a loan obtained or redeeming bonds issued to pay the whole or a part of that cost, is not contemplated in the second paragraph.

Taxes  
reimbursed.

**215.** The Ministre de l'agriculture et de l'alimentation shall reimburse the owner or occupant of a farm, if he is a farm producer within the meaning of the Farm Producers Act (R.S.Q., c. P-28), a part of the amount of municipal real estate taxes, school real estate taxes not in excess of the maximum fixed by law, and compensations for municipal services.

Amount.

The part contemplated in the first paragraph equals

(1) seventy per cent of that amount, if the farm is comprised in an agricultural zone under the Act to preserve agricultural land, or

(2) forty per cent of that amount, if the farm is situated outside a designated agricultural region established in accordance with that act, or in the territory of a municipal corporation comprised in such a region where there has not been an agricultural zone decree.

Applica-  
tion  
for reim-  
bursement.

The application for reimbursement must be made in writing to the Ministre de l'agriculture et de l'alimentation within three years from the day on which the tax or compensation is exigible.

Acquisition  
for sub-  
division  
purposes.

**216.** Sections 214 and 215 cease to apply to a farm or woodlot as soon as its ownership is transferred to a person who acquires it for subdivision into lots, residential, industrial or commercial development, speculation or real estate operations.

Rescission  
of a  
transfer.

However, they again apply when the farm or woodlot is returned to the transferor or his legal representatives as a result of a rescission of the transfer or a giving in payment, whether following a judgment or not, or as a result of a judgment pronouncing the nullity or annulment of the transfer.

Agricul-  
tural zone.

**217.** In a designated agricultural region established in accordance with the Act to preserve agricultural land, where a farm is not comprised in the agricultural zone of the municipal corporation established in accordance with that act, or is excluded therefrom, the second paragraph of section 214 ceases to apply to that farm from the second municipal fiscal period following that

during which the agricultural zone decree, or the exclusion, as the case may be, comes into force.

Taxable  
value of  
the land.

In respect of that farm, for the fourth, fifth and sixth municipal fiscal periods following that during which the agricultural zone decree, or the exclusion, as the case may be, comes into force, the maximum taxable value of the land provided for by the first paragraph of section 214 is one thousand two hundred and fifty, two thousand five hundred, and five thousand dollars a hectare, respectively. Thereafter, that paragraph ceases to apply to that farm.

Restriction.

This section applies subject to section 216.

Farm  
producer.

**218.** If the owner or occupant of a farm is a farm producer within the meaning of the Farm Producers Act, he remains entitled to the reimbursement provided for in subparagraph 2 of the second paragraph of section 215 for the first municipal or school fiscal period following that in which the agricultural zone decree comes into force, if the farm is not included in the zone.

Restriction.

The first paragraph does not apply if the farm is excluded from the agricultural zone after the coming into force of the decree.

Amount of  
taxes to  
be paid.

**219.** If sections 214 and 215 cease to apply to a farm or woodlot under section 216, the person who is bound to pay the taxes in respect of the farm or woodlot must pay, for each municipal or school fiscal period, as the case may be, since the farm or woodlot has been acquired for a purpose contemplated in section 216, for not more than five fiscal periods,

(1) to the municipal corporation, the difference between the amount of municipal real estate taxes that has been paid and the amount that would have been exigible in respect of the farm or woodlot but for section 214, less the amount contemplated in paragraph 4;

(2) to the school board, the difference between the amount of school real estate taxes that has been paid and the amount that would have been exigible in respect of the farm or woodlot but for the first paragraph of section 214;

(3) to the *Ministre de l'agriculture et de l'alimentation*, the amounts paid by him in accordance with section 215 in respect of the farm or woodlot;

(4) to the Government, an amount equal to the fraction of the amount paid to the municipal corporation under section 259 that may be attributed to the farm or woodlot.

Farm  
excluded  
from an  
agricul-  
tural zone.

**220.** Subject to section 219, if a farm is excluded from an agricultural zone, except by expropriation, section 219 applies to every municipal or school fiscal period, as the case may be, during which the farm was included in the agricultural zone, for not more than ten fiscal periods since the agricultural zone was established.

§ 3.—*Gas distribution, telecommunications  
and electric power systems*

Amount of  
taxes to be  
paid.

**221.** Subject to section 222, a person who operates or has operated a system certain immoveables of which are not entered on the roll under sections 66 to 68 must pay, as municipal real estate tax on these immoveables and the lands which are the site thereof and are contemplated in paragraph 7 of section 204, for each municipal fiscal period coinciding with a particular calendar year, a tax based on his taxable gross revenue for his fiscal period ending in the calendar year preceding the particular year, equal to,

(1) in the case of a system of gas distribution to Québec consumers or an electric power production, transmission or distribution system, three per cent of that revenue;

(2) in the case of a cable-television system, two per cent of that portion of such revenue not exceeding five million dollars, plus three per cent of that portion of such revenue exceeding five million dollars;

(3) in other cases, three per cent of that portion of such revenue not exceeding five million dollars plus five per cent of that portion of such revenue exceeding five million dollars.

Tax on an  
electric  
power  
production  
system.

**222.** A person, other than Hydro-Québec and its subsidiaries, who operates or has operated an electric power production system and who himself consumes part of the electric power he produces, must pay to the municipal corporation in whose territory his dam or station is situated, as municipal real estate tax on that dam or station for each municipal fiscal period coinciding with a particular calendar year, a tax computed in accordance with section 223.

Amount  
to be paid.

**223.** The amount contemplated in section 222 is equal to the product obtained by multiplying the number of kilowatt-hours divided by 100, produced and consumed by the person contemplated in section 222 in his fiscal period ended during the municipal fiscal period preceding that for which the tax is payable, by

(1) the factor established under section 264 for the roll of the municipal corporation contemplated in section 222, and by

(2) the rate of the general real estate tax of that municipal corporation.

System not  
confined  
to Québec.

**224.** Where a person contemplated in section 221 operates or has operated a system not confined to Québec, the amount of tax provided for by that section is reduced in accordance with the rules of computation prescribed by the regulation made under paragraph 3 of section 262.

Statement  
of revenue.

**225.** A person contemplated in section 221 must, not later than six months after the end of his fiscal period, transmit to the Ministre du revenu a declaration in the form prescribed by the latter under section 265, a statement of his gross revenue earned during such fiscal period in the territory of each municipal corporation in Québec, and a statement of his taxable gross revenue for the same fiscal period.

Report of  
activity.

A person contemplated in section 222 must, within the time fixed in the first paragraph, transmit to the municipal corporation contemplated in the said section a statement of the number of kilowatt-hours produced and consumed by him in his last fiscal period.

Collection  
of taxes.

**226.** The amount of tax provided for in section 221 shall be paid to the Ministre du revenu not later than the last day of the sixth month following the end of each fiscal period of the person contemplated in that section. The Ministre du revenu shall collect that tax on behalf of the municipal corporations.

Amalgama-  
tion.

**227.** Where a corporation contemplated in section 221 or 222 ceases to exist owing to an amalgamation, within the meaning of section 544 of the Taxation Act (R.S.Q., c. I-3), before paying the tax for which it is debtor under the said section 221 or 222, the obligations binding on the corporation that ceases to exist are binding on the corporation resulting from the amalgamation.

Cessation  
of exis-  
tence.

Where a corporation contemplated in section 221 or 222 ceases to exist for any other reason, before paying the tax, the obligations binding on the corporation are binding on its directors in office at the time when it ceases to exist, jointly and severally.

Interpreta-  
tion:  
"gross re-  
venue";

**228.** For the purposes of this subdivision,

(1) "gross revenue" means

(a) in the case of a system of gas distribution to Québec consumers, all the gross revenue derived from the sale of non liquefied gas to Québec consumers;

(b) in the case of a telecommunications system, all the gross revenue derived from the operation of that system, except the following:

(i) the reimbursement of the costs of installation, construction or repair of equipment;

(ii) the reimbursement of the costs of connecting equipment supplied by a customer;

(iii) the gross revenue derived from the hiring of time or space for advertising purposes;

(iv) the interest or the administration charges on accounts outstanding;

(v) the gross revenue derived from the sale of equipment;

(vi) the gross revenue derived from the hiring of cable selectors;

(c) in the case of an electric power production, transmission or distribution system, all the gross revenue derived from the sale of electric power to Québec consumers served by that system;

“taxable  
gross revenue”.

(2) “taxable gross revenue” means

(a) in the case of a system contemplated in subparagraph *a* of paragraph 1, the gross revenue as defined in that subparagraph, plus the amount of gross revenue derived from the sale of liquefied gas and from the sale of gas outside Québec, and less the amount of purchases of gas;

(b) in the case of a system contemplated in subparagraph *b* of paragraph 1, the gross revenue as defined in that subparagraph, less the following amounts:

(i) an amount paid or payable, as the case may be, to another telecommunications undertaking or to an electric power production, transmission or distribution undertaking, for the hiring of the whole system or a part thereof;

(ii) a reasonable amount as a reserve for doubtful debts;

(iii) in the case of a telephone undertaking, an amount paid or payable, as the case may be, to another such undertaking by virtue of an agreement providing for the relaying of long distance calls;

(iv) in the case of a cable-television undertaking, the costs of production of television programmes;

(c) in the case of a system contemplated in subparagraph *c* of paragraph 1, the sum of the following amounts:

(i) the amount of gross revenue derived from the sale of electric power for consumption in Québec, less the amount of purchases of electric power for resale, if that power is produced in Québec, and

(ii) the amount of gross revenue derived from the sale of electric power to a transmitter exporting it outside Québec.

Fiscal law. **229.** Section 221, section 224, the first paragraph of section 225, sections 226 to 228, paragraph 3 of section 262 and section 265 are considered to be a fiscal law within the meaning of the Act respecting the Ministère du revenu (R.S.Q., c. M-31).

Apportionment of revenue. **230.** The revenue from the application of section 221 shall be apportioned among the municipal corporations by the person, at the times and according to the criteria, terms and conditions prescribed by regulation made under paragraph 4 of section 262.

Amounts received. If a municipal corporation is to receive, in accordance with the regulation contemplated in the first paragraph, as municipal real estate tax on the immoveables contemplated in section 68, an amount less than the amount that it would have received for the same fiscal period under section 99 or 101 of the Real Estate Assessment Act, as the case may be, the person contemplated in the first paragraph shall pay to that municipal corporation an amount equal to that difference, out of the revenue mentioned in the first paragraph.

Revenue apportioned. The revenue apportioned under the first paragraph is that remaining after subtracting the amounts necessary for the application of the second paragraph and collection costs equal to 1.5% of the revenue derived from the application of section 221.

#### § 4.—Trailers

Permit. **231.** A municipal corporation may impose upon the owner or the occupant of a trailer situated in its territory a permit costing not more than ten dollars

(1) for each period of thirty days beyond ninety consecutive days that it remains there, if it does not exceed nine metres in length;

(2) for each period of thirty days if it exceeds nine metres in length.

Payment. The permit is payable in advance to the municipal corporation for each period of thirty days.

Compensation for municipal services. In addition, the owner or occupant of a trailer contemplated in the first paragraph may be subject to payment of compensation for the municipal services he receives; this compensation is established by the municipal corporation and is payable in advance for each period of thirty days.

Collection. However, with the consent of the owner or occupant of a trailer, a municipal corporation may collect the amount of the permit and compensation for a period of twelve months.

DIVISION III

BUSINESS TAX

**232.** A municipal corporation may impose and levy a business tax on any person entered on the roll of rental values carrying on, in the territory of the municipal corporation, an economic or administrative activity in matters of finance, trade, industry or services, a calling, an art, a profession or any other activity constituting a means of profit, gain or livelihood, except an employment or charge.

**Imposition.** The tax is imposed for each place of business where such a person carries on such an activity.

**Rental value.** The tax is based on the rental value of the place of business occupied for a purpose contemplated in the first paragraph.

**Subsequent fiscal periods.** A business tax imposed under the first paragraph for a particular municipal fiscal period remains imposed for subsequent municipal fiscal periods, until it is amended or repealed.

**Business tax rate.** **233.** The business tax rate cannot exceed five and one-half times the aggregate taxation rate of the municipal corporation.

**Aggregate taxation rate.** **234.** For the purposes of section 233, the aggregate taxation rate of a municipal corporation is the quotient obtained by dividing the amount established in accordance with paragraph 1 by that established in accordance with paragraph 2:

(1) the total amount of estimated revenues for a fiscal period from the taxes or compensations that will be imposed by the municipal corporation, among those contemplated in the regulation made under paragraph 3 of section 263;

(2) the total amount of the standardized real estate assessment of the municipal corporation for the same fiscal period.

**Standardized real estate assessment.** **235.** For the purposes of section 234, the standardized real estate assessment of a municipal corporation is the product obtained by multiplying the aggregate of the taxable values entered on the roll by the factor established for the roll under section 264.

**Exemptions.** **236.** No business tax may be imposed with respect to

(1) an activity carried on in an immoveable contemplated in section 204 and not taxable under section 208, if that activity is that mentioned in section 204 or, in the case of an immoveable the use of which is not mentioned in that section, if that activity is part of the ordinary activities of the person contemplated in that section;

(2) the operation of a farm.

**237.** Where the rate of the business tax exceeds fifteen per cent, the amount of the tax payable for a place of business is reduced by an amount equal to the difference computed in accordance with the second paragraph.

**Computation.** The difference contemplated in the first paragraph is that obtained by subtracting the amount computed under paragraph 1 from the amount computed under paragraph 2:

(1) an amount equal to five per cent of the rental value of the place of business;

(2) the lesser of the following amounts:

(a) the quotient obtained by dividing one thousand five hundred dollars by the factor established for the roll of rental values under section 264, and

(b) the excess of the rate of the business tax fixed by the municipal corporation over a rate of ten per cent, multiplied by the rental value of the place of business.

**238.** The municipal corporation may, for each business place in respect of which the amount of business tax payable is reduced under section 237, grant an additional reduction not exceeding the amount of reduction computed in accordance with the said section.

**239.** Where a place of business is occupied successively, during a fiscal period, by several persons carrying on an activity contemplated in the first paragraph of section 232, and where one of these persons has paid the business tax for the whole fiscal period in respect of that place of business, the other person is exempt from payment of that tax if he establishes that the person who has paid it has signed a transfer of the benefit of the payment in his favour and if he produces a receipted account therefor.

**240.** A person subject to payment of a business tax who during a fiscal period ceases to occupy a place of business to occupy another, for a purpose mentioned in the first paragraph of section 232, in the territory of the same municipal corporation, shall not be held to pay the business tax applicable for the new place of business, subject to the second paragraph.

**Different rental value.** Subject to section 239, if the rental value of the new place of business is higher or lower than the rental value of the first place of business, the person contemplated in the first paragraph must pay the tax supplement, or the municipal corporation must refund the amount of tax it has collected in excess, arising out of that

difference, in proportion to the portion of the fiscal period remaining at the time the occupation of the new place of business begins.

Refund. **241.** If, during a fiscal period, a person subject to payment of the business tax ceases to occupy a place of business but without occupying another in accordance with section 240, he is entitled to a refund or a credit, as the case may be in proportion to the portion of the fiscal period remaining at the time the occupation of the place of business ceases, unless he has signed a transfer or benefit of payment under section 239.

Beginning occupation. **242.** Subject to sections 239 and 240, a person who begins to occupy a place of business for a purpose contemplated in the first paragraph of section 232 after the beginning of a fiscal period is bound to pay the business tax for that place of business in proportion to the portion of the fiscal period remaining at the time when the occupation begins.

Notice to the municipal corporation. **243.** A person who begins to occupy a place of business, or who ceases to occupy it, must notify the municipal corporation of it in writing.

Beginning or end of occupation. **244.** When the beginning or the end of occupation of a place of business occurs in the course of a month, occupation is deemed to have begun or ceased on the first day of the following month, for the purposes of sections 239 to 242.

DIVISION IV

PAYMENT AND REFUND OF TAXES

Payment and refund of taxes. **245.** If the effect of an alteration to the roll, or of the preparation of a new roll to replace a roll that has been quashed or set aside, is to change the taxable value of a unit of assessment, the person bound to pay the taxes in respect of that unit must pay a supplement, or the municipal corporation or the school board must refund to him the amount it has collected in excess, in respect of the taxes imposed on the taxable value of that unit of assessment, in proportion to the portion of the municipal or school fiscal period remaining at the time when the alteration takes effect or the new roll comes into force.

Unit of assessment altered. This section also applies when the effect of the alteration or the preparation of a new roll contemplated in the first paragraph is to add, strike off or alter a unit of assessment.

Coming into force of a new roll. When an alteration takes effect or a roll comes into force during a month, the coming into effect or into force is deemed to

occur on the first day of the following month, for the purposes of this section.

Tax  
supple-  
ment.

**246.** A municipal or school tax supplement due as a result of an alteration to the roll made under section 174 must be paid within thirty days after the sending of a demand for payment.

Interest.

The supplement bears interest at the same rate as the tax from the expiry of the time allowed in the first paragraph.

Applica-  
bility.

This section also applies to a supplement due under section 240.

Tax  
refund.

**247.** The amount of a refund of municipal or school taxes due as a result of a circumstance contemplated in section 246, including interest computed in accordance with the second paragraph, must be paid within thirty days of the alteration to the roll.

Interest.

The amount of the refund bears interest, for the period for which the excess of taxes has been collected, at the rate that could be exacted for tax arrears during that period.

Applica-  
bility.

This section also applies, *mutatis mutandis*, to a refund due under section 240 or 241.

Tax  
supple-  
ment.

**248.** A municipal or school tax supplement due as a result of an alteration to the roll effected under section 182 or as a result of the preparation of a new roll under section 183, including interest computed in accordance with the second paragraph, must be paid within thirty days after the sending of a demand for payment.

Interest.

The supplement bears interest at the same rate as the tax from the date on which the tax became exigible.

Tax  
refund.

**249.** The amount of a refund of municipal or school taxes due as a result of a circumstance contemplated in section 248, including interest computed in accordance with the second paragraph, must be paid within thirty days of the alteration to the roll or the deposit of the new roll, as the case may be.

Interest.

The amount of the refund bears interest at the same rate as the tax from the date on which the tax became exigible.

Time of  
payment.

**250.** The amount to be paid under section 213, 219 or 220 must be paid within thirty days after the sending of a demand for payment.

Unpaid  
amounts.

An amount unpaid after the expiry of thirty days from the date on which it is exigible under the first paragraph bears interest at the same rate as municipal or school taxes, as the case may be.

Prescription.

**251.** The right to recover an amount contemplated in this division is prescribed by three years from the time when the amount becomes exigible.

Terms and conditions of payment.

**252.** Notwithstanding any inconsistent provision of a general law or special act, a municipal corporation or a municipality entrusted with collecting a tax or an amount contemplated in this division must, if the amount to be collected is equal to or greater than that fixed by the regulation provided for by paragraph 4 of section 263, offer to the debtor the possibility of paying it in one instalment or in several instalments, the number of which is fixed by the regulation.

Instalments.

Where the debtor chooses to pay in several instalments, an amount computed in accordance with the rules provided by the regulation mentioned in the first paragraph is added to the amount to be collected. The interest and time of prescription applicable to the tax or amount contemplated in the first paragraph apply to each instalment on its maturity.

Other terms and conditions.

The other terms and conditions of application of the payment in several instalments are fixed in the regulation mentioned in the first paragraph.

Recourse in recovery.

No recourse in recovery may be exercised against a debtor who pays the instalments in accordance with the maturities prescribed. The balance is due when an instalment is not paid on its maturity.

Applicability.

**253.** Notwithstanding any inconsistent provision of a general law or special act, this division applies even if the partial payment, supplement or refund of taxes is required after the end of the fiscal period during which these taxes were imposed.

DIVISION V

PARTICIPATION OF THE GOVERNMENT

Amount paid by the Government.

**254.** The Government shall pay to a municipal corporation an amount of money in lieu of the municipal real estate taxes or the business tax, where such is the case, with respect to each immoveable or place of business situated in the territory of the latter and contemplated in section 255, an amount computed in accordance with that section.

Immoveable of the Crown.

**255.** With respect to an immoveable contemplated in paragraph 1 of section 204, the amount is equal to the aggregate of the municipal real estate taxes, and the business tax, if any, that would be exigible if that immoveable were not exempt from tax.

Public  
establish-  
ment or  
private  
educat-  
ional  
establis-  
hment.

Subject to the fourth paragraph, with respect to an immoveable contemplated in paragraph 14 or 15 of section 204, the amount is equal to the product obtained by multiplying the value of that immoveable entered on the roll by a rate equal to 80% of the aggregate taxation rate of the municipal corporation.

Public  
education  
establis-  
hment.

With respect to an immoveable of a university establishment contemplated in paragraph 13 of section 204, of a public general and vocational college or of a private general and vocational college recognized to be of public interest or recognized for purposes of grants under the Act respecting private education, the amount is equal to the product obtained by multiplying the value of that immoveable entered on the roll by a rate equal to 80% of the aggregate taxation rate of the municipal corporation.

Educa-  
tional  
institution.

With respect to an immoveable contemplated in paragraph 15 of section 204 and that of a school board or of a private educational institution recognized to be of public interest or recognized for purposes of grants under the Act respecting private education, used for the purposes of elementary and secondary education, the amount is equal to the product obtained by multiplying the value of that immoveable entered on the roll by a rate equal to 40% of the aggregate taxation rate of the municipal corporation.

Immove-  
ables  
listed in  
regulation.

**256.** The types of immoveables comprised in a category contemplated in section 255, or excluded therefrom, may be listed in the regulation made under paragraph 2 of section 262.

Percent-  
ages in-  
creased.

The percentages mentioned in the second, third and fourth paragraphs of section 255 may be increased by the regulation contemplated in the first paragraph.

Rules for  
computing.

The rules for computing the aggregate taxation rate of a municipal corporation, for the purposes of section 255, may be established by the regulation contemplated in the first paragraph, and may differ from those provided in section 234.

Amend-  
ments.

The amendments or specifications made by the regulation contemplated in the first paragraph to section 255 are deemed to form part of that section.

Compensa-  
tion.

**257.** Where an amount of money is paid under section 254 with respect to an immoveable contemplated in the second, third or fourth paragraph of section 255, that amount is deemed to be the compensation contemplated in section 207 payable by the owner of that immoveable, and the payment of that amount is deemed to be the payment of that compensation for and in the discharge of the owner.

Applicable  
provisions.

**258.** Sections 254 to 257 apply with respect to an immoveable only if it is not taxable under section 208.

Farms and  
woodlots.

**259.** The Government, in accordance with the regulations made under paragraph 5 of section 262, shall pay to municipal corporations the whole or a part of the difference between the amount of municipal real estate taxes imposed in accordance with sections 214 and 217 on farms and woodlots situated in their respective territories, and the amount of municipal real estate taxes that would be exigible in respect of these immoveables but for those sections.

Computing  
payments.

To establish the difference referred to in the first paragraph, no account is taken of the real estate taxes imposed on part only of the immoveables in the territory of a municipal corporation for the specific purpose of paying, in whole or in part, the cost of a local improvement, or for the purposes of repaying a loan made, or bonds issued to pay such costs wholly or in part. However, the tax contemplated in the third paragraph of section 214 is taken into account.

Payment of  
an amount  
less than  
that com-  
puted.

The Government may, however, pay to a municipal corporation an amount less than that computed in accordance with the regulations contemplated in the first paragraph, to the extent that a part of the revenue from the real estate taxes of that corporation, other than those contemplated in the second paragraph, is used to pay a municipal service that could be paid by means of a compensation or a personal tax, or is used to pay the cost of a local improvement that could be paid by means of a tax contemplated in the second paragraph.

Amount of  
business  
tax.

**260.** The Government shall pay to municipal corporations the difference between the amount of the business tax computed in accordance with section 237 and that which would be exigible but for that section.

Terms  
and con-  
ditions of  
payments.

The terms and conditions of payment of that amount, including the designation of the person making payment, are established by the regulation made under paragraph 6 of section 262.

Equaliza-  
tion  
scheme.

**261.** The Government must establish, in accordance with the regulations made under paragraph 7 of section 262, an equalization scheme the object of which is the payment, to any municipal corporation whose fiscal potential is less than part of the average fiscal potential of the municipal corporations of Québec, of an amount of money based on that difference and on the amount of revenue from certain taxes or compensations imposed by the municipal corporation.

## CHAPTER XIX

## REGULATIONS

Regulations of the Government.

**262.** The Government may by regulation

(1) establish the tariff of fees and expenses of an assessor appointed by the Provincial Court under section 168;

(2) (a) increase the percentage provided in the second, third or fourth paragraph of section 255;

(b) list the types of immoveables comprised in a category contemplated in section 255, or excluded therefrom;

(c) prescribe the rules for computing the aggregate taxation rate of a municipal corporation, for the purposes of section 255, which may differ from those contemplated in section 234;

(d) designate the person who pays the amount contemplated in section 254 and prescribe the other terms and conditions of that payment;

(3) prescribe the rules for computing the reduction of the amount of the tax payable under section 221 by a person who operates or has operated a system contemplated in that section which is not confined to Québec;

(4) determine the person who is to apportion the revenues from the application of section 221 among the municipal corporations and prescribe the dates, criteria and other terms and conditions of that apportionment;

(5) prescribe the payment to municipal corporations in whose territory farms or woodlots are situated of a sum of money of an amount equal to the whole or part of the difference between the amount of the municipal real estate taxes imposed in conformity with sections 214 and 217, for a particular fiscal period, in respect of the farms or woodlots situated in their respective territories, and the amount of the municipal real estate taxes that would be exigible for the same fiscal period in respect of such farms or woodlots if those sections did not apply; prescribe the rules for computing the part of the difference mentioned above; designate the person who is to pay the sum and prescribe the other terms and conditions of that payment;

(6) prescribe the terms and conditions of payment of the amount contemplated in section 260, including the designation of the person paying it;

(7) prescribe the rules for computing the sum provided for in section 261; define the fiscal potential of a municipal corporation and the average fiscal potential of the municipal corpora-

tions of Québec; specify the nature of the taxes or compensations contemplated in section 261; divide the municipal corporations into categories, and prescribe separate rules of computation for each category; designate the person who is to pay the sum and prescribe the other terms and conditions of that payment.

Regula-  
tions of the  
Minister.

**263.** The Minister may by regulation

(1) prescribe the form and content of the real estate assessment roll and the roll of rental values; prescribe the process by which the rolls are to be prepared and kept up to date; prescribe the forms to be used in preparing the rolls and keeping them up to date, and the forms that are to accompany the rolls on their deposit; prescribe rules to favour continuity between successive rolls;

(2) prescribe the minimum content of

(a) notices of assessment;

(b) municipal real estate tax accounts, including accounts in lieu of notices of assessment;

(c) assessor's certificates;

(d) complaints;

(e) the notices contemplated in sections 153 and 180;

(f) demands for payment of a tax supplement;

(3) specify the kinds of taxes or compensations that are to be taken into account in establishing the aggregate taxation rate of a municipal corporation;

(4) prescribe the minimum amount of municipal tax or of an amount contemplated in Division IV of Chapter XVIII that entitles its debtor to pay it by instalments; prescribe the number of instalments; prescribe the rules for computing the additional sum payable by a debtor who elects to pay by instalments; prescribe the other terms and conditions regarding payment by instalments of taxes and amounts under this paragraph;

(5) prescribe rules to determine the median proportion of the actual real estate value of units of assessment or of the actual rental value of places of business or premises that corresponds to the values entered on the real estate roll or roll of rental values, respectively, of a municipal corporation; define categories of municipal corporations and establish separate rules for each category;

(6) prescribe rules to standardize the designation of taxes, the form of taxation by-laws and resolutions and the method of computing taxes;

(7) prescribe the terms and conditions applicable to the collection of school taxes by municipal corporations or municipalities;

(8) require the filing and publication of an explanatory document on the budget setting forth the estimates of revenues and expenditures of the municipal corporation in the various categories for the current fiscal period and the preceding fiscal period, and any other information that the municipal corporation considers expedient.

Median proportion and comparative factor.

**264.** The assessor, at the same time as he deposits the real estate assessment roll or the roll of rental values of a municipal corporation, shall indicate the median proportion of the actual real estate value of the units of assessment, or of the actual rental value of the places of business or premises, to which the entered values correspond. He shall also indicate the comparative factor of the roll, which is the inverse of the median proportion calculated in accordance with this paragraph.

Communication to Minister.

The assessor shall, in writing, communicate to the Minister the median proportion and the factor he has established.

Request from municipal corporation.

The municipal corporation may request the Minister to establish the median proportion and the factor for its roll, in the place of the assessor.

Approval.

The Minister, on receiving the median proportion and the factor calculated by the assessor, shall approve them, subject to the fifth paragraph; they are thenceforth deemed established by the Minister.

Variation.

If the median proportion calculated by the assessor varies by over 2.5% from that calculated by the Minister for the same roll, that calculated by the Minister, and the corresponding comparative factor, prevail.

Applicable regulation.

The regulation made under paragraph 5 of section 263 applies when the assessor or the Minister establishes the median proportion contemplated in the first paragraph.

Communication to municipality.

The Minister shall, in writing, communicate the proportion and the factor established under this section to the municipal corporation or municipality concerned.

Entry on tax account.

The proportion and the factor must appear on the municipal or school real estate tax account or on the business tax account, as the case may be.

Declaration.

**265.** The Ministre du revenu may prescribe the form and content of the declaration that must be furnished to him by a person contemplated in section 221.

- 266.** A draft regulation provided by this act shall be published by the Minister in the *Gazette officielle du Québec* with a notice that at the expiration of sixty days after that publication, it will be presented to the Government for adoption or will be adopted by the Minister.
- The Minister must hear every written objection sent to him before the expiry of the period of sixty days.
- A regulation under this act comes into force on the date of its publication in the *Gazette officielle du Québec* or on the later date fixed therein.
- This section applies also to the amendment, replacement or repeal of a regulation.

## CHAPTER XX

## FINAL AND TRANSITIONAL PROVISIONS

## DIVISION I

## LEGISLATIVE AMENDMENTS

- 267.** This act replaces the Real Estate Assessment Act (R.S.Q., c. E-16), as well as section 106 of chapter 10 and sections 1 to 13 of chapter 59 of the statutes of 1978, sections 64 to 68 of chapter 22 of the statutes of 1979 and section 258 of chapter 51 of the statutes of 1979.
- 268.** Article 16 of the Municipal Code, amended by section 1 of chapter 99 of the statutes of 1922 (1st session), section 1 of chapter 83 of the statutes of 1923-1924, section 1 of chapter 103 of the statutes of 1938, section 1 of chapter 69 of the statutes of 1942, section 58 of chapter 59 of the statutes of 1949 and by section 2 of chapter 53 of the statutes of 1977, is again amended:
- (1) by replacing paragraph 19 by the following paragraph:
- “19. The term “taxable property” means the immoveables taxable under the Act respecting municipal taxation and providing amendments to certain legislation (1979, c. 72);”;
- (2) by adding, at the end of paragraph 27, the following paragraph:
- “If a building or an improvement is a unit of assessment entered on the assessment roll separately from the land on which it is situated, it, also, is an immovable property or an immovable within the meaning of this paragraph; any provision of this code concerning a tax based on the surface area, frontage or any

other dimension of an immoveable or an immoveable property does not apply to such a building or improvement;”;

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

“40. The words “standardized assessment” mean the product obtained by multiplying the values entered on the assessment roll of a municipality by the factor established for that roll by the Ministre des affaires municipales under the Act respecting municipal taxation and providing amendments to certain legislation.”

M.C.,  
a. 52a, am.

**269.** Article 52a of the said code, enacted by section 3 of chapter 88 of the statutes of 1929 and amended by section 59 of chapter 59 of the statutes of 1949 and section 89 of chapter 38 of the statutes of 1973, is again amended by replacing the third paragraph by the following paragraphs:

“As soon as such service has been effected, the part, computed in conformity with the fourth paragraph, of the amount established by the award as the actual value of the immoveable shall, for the purposes of section 52, be included in the assessment of the real estate of the municipality where the immoveable is situated.

The part contemplated in the third paragraph is the value corresponding to the median proportion of the actual value of the immoveables represented by the values entered on the assessment roll of the municipality concerned; that proportion is that established for that roll by the Ministre des affaires municipales under the Act respecting municipal taxation and providing amendments to certain legislation.”

M.C.,  
a. 178, am.

**270.** Article 178 of the said code is amended by striking out paragraph 1.

M.C.,  
a. 247a,  
added.

**271.** The said code is amended by inserting, after article 247, the following article:

“**247a.** If there is no assessment roll in force at the first election in a newly erected local municipality, a person’s qualifications as an elector or as a candidate for the office of councillor are established, for that election, in the manner determined by the Ministre des affaires municipales.”

M.C.,  
a. 257, am.

**272.** Article 257 of the said code, amended by section 2 of chapter 68 of the statutes of 1926, section 4 of chapter 74 of the statutes of 1927, section 4 of chapter 83 of the statutes of 1934 and by section 25 of chapter 86 of the statutes of 1968, is again amended by adding, at the end, the following paragraph:

“The public notice must also set forth the fact that that part of the assessment roll which contains the information necessary for the election of the members of the council has been deposited in the office of the corporation, that every interested person has a right to examine it there and demand that it be altered, the manner and time in which such a demand may be made, the names of the members of the revisory committee contemplated in Chapter IIIA and the place, day and time of each meeting of that committee.”

M.C.,  
257a-257i,  
added.

**273.** The said code is amended by inserting, after article 257, the following:

### “CHAPTER IIIA

#### “REVISION OF THE SCHEDULE TO THE ASSESSMENT ROLL

“**257a.** That part of the assessment roll which contains the information necessary for the election of members of the council is revised by a revisory committee during the period extending from the first day following the day of the publication of the writ of election to the last day preceding the day of nomination of candidates.

The revisory committee is composed of the officer presiding the election, who is *ex officio* the chairman of the committee, and two persons entered on the assessment roll and appointed by him. Before assuming office, these two persons must make an oath in the form provided in article 83.

“**257b.** Any person who believes that his name or the name of another person has been unduly omitted from the part of the roll contemplated in article 257a, or unduly entered thereon, may file a written application for entry or striking off, as the case may be, in the office of the corporation before the third day preceding the day of nomination of candidates.

“**257c.** If the written application filed in the office of the corporation concerns the entry or the striking off of a name, the revisory committee may take it into consideration only if the officer presiding at the election has caused a prior notice of not less than twenty-four hours to be served on the applicant and on the person regarding whose name the application is made.

“**257d.** The revisory committee considers the written application, hears the interested persons and, if it considers it necessary, hears their evidence under oath.

“**257e.** The revisory committee may, in a decision on each application, confirm or revise the part of the roll contemplated in article 257a. It must take that decision before the day of nomination of candidates.

“**257f.** At all times before the day of nomination of candidates, the revisory committee may correct clerical errors on the part of the roll contemplated in article 257a.

The committee must strike off the name of a deceased person on sufficient proof of his death.

It must examine the resolutions filed in accordance with article 244a and add the name of the representative designated by the resolution after the name of the corporation, commercial partnership or association. It must also strike off the name of any corporation, commercial partnership or association that has no designated representative, on the date prescribed by this code.

“**257g.** Any addition, deletion or correction made by the revisory committee must be authenticated by the initials of its chairman.

“**257h.** At the end of the revision period, the chairman of the revisory committee affixes, at the end of the part of the roll contemplated in article 257a, a certificate attesting that it has been revised according to law.

“**257i.** This chapter applies, *mutatis mutandis*, in the case where a by-law of the council is submitted to the approval of the persons qualified to vote, except where only the electors who are property owners are qualified to vote, or in the case where a question is submitted to such persons for consultation.

In the case where the holding of a vote depends on the results of a public meeting of the persons qualified to vote, the part of the roll contemplated in article 257a is revised for the purposes of the public meeting and is not revised again for the purposes of the vote, if it is held.

For the purposes of this article, a reference in this chapter

(a) to the notice of election, is deemed a reference to the public notice provided for in article 376, in article 387b, or in section 139 of the Act respecting land use planning and development, as the case may be;

(b) to the day of nomination of candidates, is deemed a reference to the first day of voting or polling or the day of the public meeting, as the case may be;

(c) to the officer presiding the election, is deemed a reference to the secretary-treasurer of the corporation.”

M.C.,  
a. 264, am. **274.** Article 264 of the said code is amended by replacing subarticle 2 by the following subarticle:

“2. In the case mentioned in this article, the election is, in other respects, held in the same manner as other elections governed by this title, but without applying the provisions relating to the revision of the assessment roll.”

M.C.,  
aa. 322 to  
325,  
repealed. **275.** Articles 322 to 325 of the said code are repealed.

M.C.,  
a. 376, am. **276.** Article 376 of the said code, replaced by section 4 of chapter 114 of the statutes of 1930-1931, is amended by adding at the end the following paragraph:

“The notice must also contain the particulars provided for in the second paragraph of article 257.”

M.C.,  
a. 387b,  
am. **277.** Article 387b of the said code, enacted by section 12 of chapter 69 of the statutes of 1941 and amended by section 4 of chapter 65 of the statutes of 1963 (1st session) and by section 19 of chapter 36 of the statutes of 1979, is again amended by replacing the second paragraph by the following paragraph:

“The secretary-treasurer of the municipality shall, at least fifteen days before the day fixed, give public notice calling upon qualified persons to vote, indicating the days and place where the poll will be held and containing the particulars provided for in the second paragraph of article 257.”

M.C.,  
a. 423, am. **278.** Article 423 of the said code, amended by section 2 of chapter 84 of the statutes of 1922, section 1 of chapter 106 of the statutes of 1930 and section 8 of chapter 83 of the statutes of 1934, is again amended by replacing subarticles 5 and 6 by the following subarticles:

“5. The corporation of every city, town or other municipality situated within one and the same county for registration purposes or for the purposes of the Provincial Court, is obliged to contribute to the costs incurred or to be incurred by the county corporation under this article as well as to the costs of repair and furnishing considered necessary thereafter, in the same proportion as other local corporations in the county, according to the total standardized assessment of taxable immovable property of the corporations concerned; the county corporation may determine the amount of the contribution of the city or town corporation or of the other municipality and recover that amount from that corporation in the same manner as from any local corporation.

“6. Each city or town corporation in a county, after being duly requested by the secretary-treasurer of the county council, must produce in the following month, a certificate of the standardized assessment of its taxable immoveable property according to the assessment roll then in force; and if it refuses or neglects to produce such certificate, the county council may fix the amount of the contribution contemplated by paragraph 5, of the said corporation, according to what it considers just.

For the purposes of subarticle 5 and this subarticle, the words “taxable immoveable property” also comprise the immoveables contemplated in section 255 of the Act respecting municipal taxation and providing amendments to certain legislation, taking into account, in the case of the immoveables contemplated in the last three paragraphs of that section, only the percentage of their standardized assessment corresponding to the aggregate taxation rate mentioned in the relevant paragraph.”

M.C.,  
a. 430, am.

**279.** Article 430 of the said code, replaced by section 64 of chapter 59 of the statutes of 1949 and amended by section 13 of chapter 50 of the statutes of 1954-1955, is again amended by striking out the second paragraph.

M.C.,  
a. 433,  
replaced.

**280.** Article 433 of the said code is replaced by the following article:

“**433.** Subject to the Act respecting municipal taxation and providing amendments to certain legislation, the right of recourse granted by article 430 is prescribed by three months from the passing of the act or proceeding attacked for cause of illegality or nullity.”

M.C.,  
a. 496, am.

**281.** Article 496 of the said code is amended by replacing the second paragraph by the following paragraph:

“If such road runs through a local municipality and is made for the purpose of connecting two town or city municipalities situated on opposite banks of the St. Lawrence river, the corporations of such city or town municipalities are bound to reimburse to the corporation of the municipality through which such road runs, the expenditures incurred in laying out and maintaining the whole of such winter road, each paying a share in proportion to the standardized assessment of its property, as established by the assessment roll.”

M.C.,  
a. 633a,  
am.

**282.** Article 633a of the said code, enacted by section 39 of chapter 53 of the statutes of 1977, is amended by inserting, after the second paragraph of subarticle 3, the following paragraph:

“The Minister, of his own motion, may extend the time allowed by this article to such date as he may fix, for all municipalities or any category of municipalities.”

M.C.,  
aa. 649-  
678a,  
repealed.

**283.** Title XXII of the said code, comprising articles 649 to 678a, is repealed.

M.C.,  
a. 679,  
repealed.

**284.** Article 679 of the said code is repealed.

M.C.,  
a. 680,  
replaced.

**285.** Article 680 of the said code is replaced by the following article:

“**680.** The amount of every tax imposed by a county corporation for general or special purposes, is levied, except in the case mentioned in article 697, on all the local corporations of such county, in proportion to the standardized assessment of their taxable immoveable property liable for the payment of such tax.

The second paragraph of subarticle 6 of article 423 applies, *mutatis mutandis*, to the case provided for by this article.”

M.C.,  
a. 684,  
replaced.

**286.** Article 684 of the said code is replaced by the following article:

“**684.** All municipal taxes imposed on taxable property must be fairly apportioned according to the assessment roll in force, on all property liable for the payment of such taxes, in proportion to their taxable value, saving the case mentioned in article 531, or any other special provision.”

M.C.,  
a. 691, am.

**287.** Article 691 of the said code is amended by adding, at the end, the following paragraph:

“The local council may withhold an amount as collection costs of school taxes, in accordance with an agreement with the school commissioners or trustees or, failing an agreement, in accordance with the rules the Government may prescribe by regulation.”

M.C.,  
aa. 693,  
694,  
repealed.

**288.** Chapter Second of Title XXIII of the said code, comprising articles 693 and 694, is repealed.

M.C.,  
a. 696, am.

**289.** Article 696 of the said code, amended by section 8 of chapter 70 of the statutes of 1945 and section 10 of chapter 74 of the statutes of 1950, is again amended:

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

“**696.** Every local corporation may impose and levy annually, within the limits determined by this code, by direct taxation on all the taxable property of the municipality, any sum of money required to defray the expenses of administration, or for any special purpose whatever, within its jurisdiction.”;

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

“A county corporation has the same powers.”

M.C.,  
a. 696a,  
repealed. **290.** Article 696a of the said code, enacted by section 9 of chapter 65 of the statutes of 1963 (1st session), is repealed.

M.C.,  
a. 697, am. **291.** Article 697 of the said code, amended by section 14 of chapter 55 of the statutes of 1946 and section 11 of chapter 74 of the statutes of 1950, is again amended:

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

M.C.,  
a. 704, am. **697.** Every local corporation may impose and levy annually, within the limits determined by this code, by means of direct taxation on all the taxable property, or only on the taxable property belonging to those persons who, in the opinion of its council, are specially interested in any public work under the control of the corporation, or belonging to those who specially benefit by such work, all sums of money required for the construction and maintenance of such work.”;

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

“A county corporation has the same powers.”

M.C.,  
aa. 698,  
699,  
repealed. **292.** Articles 698 and 699 of the said code are repealed.

M.C.,  
aa. 700-  
703a,  
repealed. **293.** Articles 700 to 703a of the said code are repealed.

M.C.,  
a. 704,  
am. **294.** Article 704 of the said code, amended by section 1 of chapter 76 of the statutes of 1927, is again amended by striking out the first paragraph.

M.C.,  
a. 711, am. **295.** Article 711 of the said code is amended by replacing paragraph 3 by the following paragraph:

“3. The value entered on the assessment roll of the taxable immoveable property of each ratepayer;”.

M.C.,  
a. 712,  
replaced.

**296.** Article 712 of the said code, replaced by section 22 of chapter 88 of the statutes of 1929, is again replaced by the following article:

**“712.** Where, pursuant to the Act respecting municipal taxation and providing amendments to certain legislation, a local corporation has a right to require the payment of a tax or tax supplement for a previous fiscal period, the amount of such tax or supplement is entered on the collection roll in the fiscal period for which the corporation requires that payment.”

M.C.,  
a. 714,  
replaced.

**297.** Article 714 of the said code is replaced by the following article:

**“714.** In every local municipality in which taxes have been imposed under article 406 or 699a, the secretary-treasurer must enter on the general collection roll, in the column for the names of the ratepayers, the name and style of every person liable for such taxes, and in separate columns the amounts due.”

M.C.,  
a. 724, am.

**298.** Article 724 of the said code, amended by section 6 of chapter 84 of the statutes of 1922, section 1 of chapter 89 of the statutes of 1925 and by section 2 of chapter 38 of the statutes of 1926, is again amended by replacing the third paragraph by the following paragraph:

“The defendant may obtain a stay of such action if the rolls, by-laws, *procès-verbaux* or other municipal acts upon which it is based are sought to be quashed or annulled. This stay is ordered by the court before whom the proceedings to quash or annul are pending, at its discretion.”

M.C.,  
a. 730b,  
added.

**299.** The said code is amended by inserting, after article 730a, the following article:

**“730b.** For the purposes of this title, subject to the power of the Commission municipale du Québec provided by article 730, the description of an immovable contemplated in the fourth paragraph of paragraph 27 of article 16 is made up of the description of the land on which it is situated and a summary description of the immovable concerned, accompanied, if possible, with the name and address of its owner and any other indication that may help to identify it.”

M.C.,  
a. 732,  
am.

**300.** Article 732 of the said code is amended by adding, at the end, the following paragraph:

“However, if the immovable being sold is contemplated in article 730b, it is adjudged in its entirety to the highest bidder.

In such a case, the proceeds of the sale are remitted by the secretary-treasurer to the prothonotary of the Superior Court of the district, to be distributed according to law; after the money is distributed, the prothonotary is bound to file in the registry office a certified copy of the judgment of distribution for full or partial cancellation of the registration of debts, privileges or hypothecs which have been paid, in whole or in part."

M.C.,  
a. 771a,  
added.

**301.** The said code is amended by inserting, after article 771, the following article:

"**771 a.** To determine the total value of the taxable immovables of a municipality, for the purposes of articles 769, 770 and 771, the values entered on the roll of the municipality are multiplied by the factor established for that roll by the Ministre des affaires municipales under the Act respecting municipal taxation and providing amendments to certain legislation."

R.S.Q.,  
c. C-19,  
s. 6, am.

**302.** Section 6 of the Cities and Towns Act (R.S.Q., c. C-19) is amended by adding, after paragraph 12 of the first paragraph, the following paragraph:

"(13) The expression "standardized assessment" means the product obtained by multiplying each value entered on the assessment roll of a municipality by the factor established for that roll by the Ministre des affaires municipales under the Act respecting municipal taxation and providing amendments to certain legislation (1979, c. 72)."

R.S.Q.,  
c. C-19,  
s. 7.1,  
added.

**303.** The said act is amended by inserting, after section 7, the following section:

"**7.1** A provision of this act regarding a tax based on the surface area, frontage or any other dimension of an immoveable property or an immoveable does not apply to a building that is an assessment unit entered on the assessment roll separately from the land on which it is situated."

R.S.Q.,  
c. C-19,  
s. 25,  
replaced.

**304.** Section 25 of the said act is replaced by the following section:

"**25.** The contribution of the new city or town municipality to the debts incurred, but which were not yet apportioned among the local municipalities of the county on the date on which the letters patent were granted, or on which the special act erecting the new municipality came into force, must be fixed in accordance with the standardized assessment of the immoveables situated in the new municipality and in the local municipalities on the latter date."

R.S.Q.,  
c. C-19,  
s. 352, am.

**305.** Section 352 of the said act is amended by adding at the end the following paragraph:

Applica-  
bility.

“This section applies subject to the Act respecting municipal taxation and providing amendments to certain legislation.”

R.S.Q.,  
c. C-19,  
s. 466, am.

**306.** Section 466 of the said act is amended by striking out subparagraph *d* of paragraph 4 of the first paragraph.

R.S.Q.,  
c. C-19,  
s. 474, am.

**307.** Section 474 of the said act is amended by inserting, after the second paragraph of paragraph 3, the following paragraph:

Extension.

“The Minister, of his own motion, may extend the time allowed by this section to such date as he may fix, for all municipalities or any category of municipalities.”

R.S.Q.,  
c. C-19,  
s. 485,  
replaced.

**308.** Section 485 of the said act is replaced by the following section :

Real estate  
tax.

“**485.** Subject to the Act respecting municipal taxation and providing amendments to certain legislation, the council may impose and levy annually on all taxable immoveables in the municipality a tax based on their value as shown on the assessment roll.”

R.S.Q.,  
c. C-19,  
s. 489,  
repealed.

**309.** Section 489 of the said act is repealed.

**310.** Section 490 of the said act is repealed.

R.S.Q.,  
c. C-19,  
s. 490,  
repealed.

**311.** Section 491 of the said act is repealed.

R.S.Q.,  
c. C-19,  
s. 491,  
repealed.

**312.** Section 492 of the said act is amended by striking out the first paragraph.

R.S.Q.,  
c. C-19,  
s. 492, am.

**313.** Section 493 of the said act is repealed.

R.S.Q.,  
c. C-19,  
s. 493,  
repealed.

**314.** Section 500 of the said act is amended by adding, at the end, the following paragraph:

R.S.Q.,  
c. C-19,  
s. 500, am.

Collection  
costs.

“The council may withhold an amount as collection costs of school taxes, in accordance with an agreement with the school commissioners or trustees or, failing an agreement, in accordance with the rules the Government may prescribe by regulation.”

R.S.Q.,  
c. C-19,  
s. 509, am.

**315.** Section 509 of the said act is amended by replacing the fourth paragraph by the following paragraph:

Stay of  
action.

“The defendant may obtain a stay of such action if the rolls, by-laws, minutes or other municipal acts upon which it is based

are sought to be quashed or annulled. This stay is ordered by the court before whom the proceedings to quash or annul are pending, at its discretion.”

R.S.Q.,  
c. C-19,  
s. 513, am.

**316.** Section 513 of the said act is amended by replacing the first paragraph by the following paragraph:

Notice.

**“513.** Within fifteen days of the order of the council, the clerk shall give public notice of the day, hour and place where the sale by auction will be held. The notice shall contain a description, according to the provisions of article 2168 of the Civil Code, of the immoveables the sale whereof is so ordered, stating the name of the owner according to the assessment roll. However, the description of an immoveable contemplated in section 7.1 is made by the description of the land on which it is situated and a summary description of the immoveable contemplated accompanied, if possible, with the name and address of its owner and any other indication that may help to identify it.”

R.S.Q.,  
c. C-19,  
s. 547, am.

**317.** Section 547 of the said act is amended by replacing the fourth paragraph by the following paragraph:

Special  
tax.

“Nevertheless, no municipality may, to pay the interest and establish the sinking-fund, use more than one-half of the ordinary revenues from the general taxes it is empowered to impose under sections 485 and following and the business tax it is empowered to impose under the Act respecting municipal taxation and providing amendments to certain legislation, and the excess it may need for such purposes must be levied by means of a special tax on immoveables.”

R.S.Q.,  
c. C-19,  
s. 558, am.

**318.** Section 558 of the said act is amended by adding at the end the following subsection:

Standard-  
ized assess-  
ment.

“(4) For the purposes of this section, the standardized assessment is used.”

R.S.Q.,  
c. C-19,  
s. 559, am.

**319.** Section 559 of the said act is amended by replacing the first five lines of subsection 1 by the following:

Loan.

**“559.** (1) When the sums required for the interest and the sinking-fund equal one-half the general revenue from the taxes imposed under sections 485 and following and the business tax imposed under the Act respecting municipal taxation and providing amendments to certain legislation, the municipality shall not contract a new loan, unless the by-law authorizing it is voted upon:”.

R.S.Q.,  
c. C-19,  
s. 562, am.

**320.** Section 562 of the said act, replaced by section 91 of chapter 36 of the statutes of 1979, is amended by replacing subparagraph *a* of paragraph 13 by the following subparagraph:

“(a) the total value of the taxable immoveable property in the municipality, computed in accordance with subsection 4 of section 558;”.

R.S.Q.,  
c. C-19,  
s. 567, am.

**321.** Section 567 of the said act is amended by replacing subsection 2 by the following subsection:

Cost.

“(2) A municipality may, by by-law requiring only the approval of the *Ministre des affaires municipales* and the *Commission municipale du Québec*, contract a loan by means of notes or an issue of bonds to defray the cost of preparing the electoral list, provided that the term of the loan does not exceed four years.”

R.S.Q.,  
c. C-19,  
form 36,  
am.

**322.** Form 36 of the said act is amended by replacing item number 3 by the following item:

“(3) General taxes collected during the last fiscal period (Taxes under sections 485 and following and the business tax) \$ ..... ”.

C.C.P.,  
a. 670, am.

**323.** Article 670 of the Code of Civil Procedure (R.S.Q., c. C-25) is amended by replacing the first paragraph of paragraph *e* by the following paragraph:

“(e) the minimum amount the purchaser will have to pay at the time of adjudication in accordance with article 688.1. Such amount is fixed by the sheriff and must be equal to twenty-five per cent of the assessment of the immoveable as entered on the assessment roll of the municipality, multiplied by the factor established for the roll by the *Ministre des affaires municipales* under the Act respecting municipal taxation and providing amendments to certain legislation (1979, c. 72).”

R.S.Q.,  
c. C-33,  
s. 67, am.

**324.** Section 67 of the Act respecting the *Commission de contrôle des permis d'alcool* (R.S.Q., c. C-33) is amended by replacing the fourth paragraph by the following paragraph:

Duties.

“The duties contemplated in the third paragraph shall be paid into the consolidated revenue fund.”

R.S.Q.,  
c. C-35,  
s. 63, am.

**325.** Section 63 of the Act respecting the *Commission municipale* (R.S.Q., c. C-35) is amended by adding at the end the following paragraph:

Descrip-  
tion.

“However, for the purposes of this section, the description of an immoveable that is a unit of assessment entered on the

assessment roll separately from the land on which it is situated is made by the description of that land and a summary description of the immovable contemplated accompanied, if possible, with the name and address of its owner and any other indication that may help to identify it.”

R.S.Q.,  
c. C-39,  
s. 3, am.

**326.** Section 3 of the Act respecting certain mutual companies of insurance against fire, lightning and wind (R.S.Q., c. C-39) is amended by replacing the first four lines of the first paragraph by the following:

Special  
roll.

“**3.** After the coming into force of the by-law, the council may, through the county corporation or regional county municipality exercising jurisdiction in the municipality in real estate assessment, order the assessor of that corporation or regional municipality to make, under his oath of office, the appraisal of the buildings, inserting in separate columns, on a special roll prepared for that purpose:”.

R.S.Q.,  
c. C-39,  
s. 7,  
replaced.

**327.** Section 7 of the said act is replaced by the following section:

Unassessed  
immove-  
able.

“**7.** Whenever the owner desires to have a building insured, of which the description and assessment are not entered upon the roll, he must cause it to be appraised by the assessor contemplated in section 3, who shall insert in the roll the description and value thereof and the maximum amount of insurance which the council has thought fit to grant in virtue of the by-laws; and if the council, at its meeting held immediately after the description and assessment of the building and the maximum amount of insurance granted are entered on the roll, do not cause to be entered, opposite the description and assessment of such building, the words “objected to by the council”, such building shall remain insured, dating inclusively from the day of such last meeting.”

R.S.Q.,  
c. C-39,  
s. 11,  
replaced.

**328.** Section 11 of the said act is replaced by the following section:

Indemnity.

“**11.** The council is entitled, on behalf of the corporation, as indemnity for all costs incurred in the management of the company, including the salary of the secretary-treasurer and the amount to be paid to the county corporation or regional county municipality for the work of its assessor, to such amount as it may deem reasonable, but which shall in no case exceed ten per cent of the amount collected by it for the company.”

R.S.Q.,  
c. C-70,  
s. 85, am. **329.** Section 85 of the Act respecting municipal and inter-municipal transit corporations (R.S.Q., c. C-70) is amended by inserting after the third paragraph the following paragraph:

Valuation  
of taxable  
immove-  
ables.

“To determine the total valuation of the taxable immoveables situated in a municipality, for the purposes of this section, the values entered on the assessment roll of that municipality are multiplied by the factor established for that roll by the Ministre des affaires municipales under the Act respecting municipal taxation and providing amendments to certain legislation (1979, c. 72). In addition, the second paragraph of subarticle 6 of article 423 of the Municipal Code applies, *mutatis mutandis*, to the case provided for by this section.”

R.S.Q.,  
c. C-80,  
s. 25, am.

**330.** Section 25 of the Public Curatorship Act (R.S.Q., c. C-80) is amended by adding at the end the following paragraph:

Value of  
an immove-  
able.

“To determine the value of an immoveable, for the purposes of this section, the value entered on the assessment roll of the municipality is multiplied by the factor established for that roll by the Ministre des affaires municipales under the Act respecting municipal taxation and providing amendments to certain legislation (1979, c. 72).”

R.S.Q.,  
c. E-20,  
repealed.

**331.** The Municipal Tax Exemption Act (R.S.Q., c. E-20) is repealed.

R.S.Q.,  
c. E-24,  
s. 49, am.

**332.** Section 49 of the Expropriation Act (R.S.Q., c. E-24) is amended by inserting after the first paragraph the following paragraph:

Municipal  
assessment.

“To determine the municipal assessment of the expropriated immoveable, for the purposes of this section, its value entered on the assessment roll of the municipality is multiplied by the factor established for that roll by the Ministre des affaires municipales under the Act respecting municipal taxation and providing amendments to certain legislation (1979, c. 72).”

R.S.Q.,  
c. F-1,  
s. 58, am.

**333.** Section 58 of the Act respecting fabriques (R.S.Q., c. F-1) is amended by adding at the end the following paragraph:

Immoveable  
situated in  
more than  
one munic-  
ipality.

“If the territory of the parish or of the chapelry is comprised in more than one municipality, to determine the value of the immoveable of a land-owning parishioner for the purposes of this section, its value entered on the roll of the municipality is multiplied by the factor established for that roll by the Ministre des affaires municipales under the Act respecting municipal taxation and providing amendments to certain legislation (1979, c. 72).”

R.S.Q.,  
c. F-6,  
s. 11, am.

**334.** Section 11 of the Act respecting municipal bribery and corruption (R.S.Q., c. F-6) is amended by adding at the end the following paragraph:

Value of  
property.

“To determine the value of immoveable property, for the purposes of this section, the value entered on the assessment roll of the municipality is multiplied by the factor established for that roll by the Ministre des affaires municipales under the Act respecting municipal taxation and providing amendments to certain legislation (1979, c. 72).”

R.S.Q.,  
c. I-1,  
s. 32,  
replaced.

**335.** Section 32 of the Retail Sales Tax Act (R.S.Q., c. I-1) is replaced by the following section:

Compensa-  
tion.

“**32.** Municipalities are entitled to a compensation in lieu of the right to impose a retail sales tax, equal to one-quarter of the tax collected under this act during each fiscal period comprised between 31 March 1967 and 1 April 1979, and to three-quarters of one-quarter of that tax for the fiscal period 1979-1980.

Apportion-  
ment.

The compensation shall be apportioned, for each fiscal period, as provided in sections 33 to 46, but with the necessary adaptations for the fiscal period 1979-1980 to take account of the application of the first paragraph for that fiscal period.

Payment.

The compensation is payable out of the consolidated revenue fund.”

R.S.Q.,  
c. I-1,  
s. 47,  
replaced.

**336.** Section 47 of the said act is replaced by the following section:

Compensa-  
tion.

“**47.** Each county municipality is entitled to a compensation in lieu of the right to impose a retail sales tax, on the tax collected under this act in the unorganized territories administered by it, equal to

(1) one-third of that tax for each of the fiscal periods 1965-1966 and 1966-1967;

(2) one-quarter of that tax for each fiscal period comprised between 31 March 1967 and 1 April 1979; and

(3) three-quarters of one-quarter of that tax for the fiscal period 1979-1980.

Payment.

The compensation is payable out of the consolidated revenue fund.”

R.S.Q.,  
c. I-1,  
ss. 32-47,  
33a and  
Sched.,  
repealed.

**337.** The title preceding section 32 and sections 32 to 47 of the said act, the Schedule to the said act, and section 33a thereof, enacted by section 1 of chapter 29 of the statutes of 1978, are repealed.

R.S.Q.,  
c. I-14,  
s. 1, am.

**338.** Section 1 of the Education Act (R.S.Q., c. I-14) is amended:

(1) by replacing subparagraphs 2, 14 and 15 of the first paragraph by the following subparagraphs:

“school  
municipality”;

“(2) The words “school municipality” mean any territory erected into a municipality for the carrying on of schools under the control of school commissioners or trustees; or, for the taxation purposes of a regional board, the territory of the aggregate of school boards that are members of that regional board;

“real  
estate”;  
“land”;  
“immoveable”;

“(14) The words “real estate”, “land” and “immoveable” mean an immoveable within the meaning of the Act respecting municipal taxation and providing amendments to certain legislation (1979, c. 72);

“taxable  
property”;

“(15) The words “taxable property” mean an immoveable taxable under the Act respecting municipal taxation and providing amendments to certain legislation;”;

(2) by striking out subparagraph 19 of the first paragraph;

(3) by replacing subparagraph 21 of the first paragraph by the following subparagraph:

“owner”;

“(21) The word “owner” means an owner within the meaning of the Act respecting municipal taxation and providing amendments to certain legislation, except where another person is deemed to be the owner under that act, in which case that person is the owner for the purposes of this act;”;

(4) by adding after subparagraph 27 of the first paragraph, the following subparagraph:

“standardized  
assessment”.

“(28) The expression “standardized assessment” means the product obtained by multiplying the values entered on the assessment roll of a municipal corporation by the factor established for that roll by the Ministre des affaires municipales under the Act respecting municipal taxation and providing amendments to certain legislation.”

R.S.Q.,  
c. I-14,  
s. 15.1,  
added.

**339.** The said act is amended by inserting, after section 15, the following section:

Grants.

**15.1** The Minister shall, each year after consultation with the school boards and regional boards, make and submit to the approval of the Conseil du trésor budgetary rules to determine the amount of expenses allowable for grants to be paid to school boards, to regional boards and to the Conseil scolaire de l'Île de Montréal.

Equalization  
grants.

The Minister must, in the budgetary rules contemplated in the first paragraph, provide for the payment of equalization grants to school boards, regional boards or the Conseil scolaire de l'Île de Montréal. These equalization grants shall be paid according to the difference between the standardized assessment of taxable property per student of a school board, of a regional board or of the Conseil scolaire de l'Île de Montréal, as the case may be, and that per student of the aggregate of the school boards, of the regional boards or of the Conseil scolaire de l'Île de Montréal, as the case may be, taking into account the size of the revenue from real estate taxes collected within the limits fixed by section 354.1 or 558.1."

R.S.Q.,  
c. I-14,  
s. 43, am.

**340.** Section 43 of the said act is amended by replacing the first paragraph by the following paragraph:

Apportionment.

**43.** When a municipality is divided owing to the formation of a new municipality or the annexation of part of its territory to an existing municipality, the debts or assets, as the case may be, shall be divided proportionately to the standardized assessment of the real estate."

R.S.Q.,  
c. I-14,  
s. 45, am.

**341.** Section 45 of the said act is amended by replacing the third paragraph by the following paragraph:

Additional  
special tax.

"When the Minister so requires, the new school board or the annexing school board, as the case may be, shall impose and collect in the territory or territories affected by such obligation or debt an additional special tax over and above the school tax, for the term and on the conditions approved or determined by the Minister."

R.S.Q.,  
c. I-14,  
s. 62,  
replaced.

**342.** Section 62 of the said act is replaced by the following section:

Dissentients.

**62.** Dissentients shall not be liable for any taxes or school-rates imposed by the school commissioners, except for the assessments for the then current year or for the payment of debts previously incurred, provided always that such assessments are imposed within six months from the date of the receipt of the declaration of dissent."

R.S.Q.,  
c. I-14,  
s. 220, am.

**343.** Section 220 of the said act is amended by adding, at the end, the following subsection:

Bonds.

"(7) Subsections 1 to 5 do not apply to any issue of bonds made or to any loan contracted on or after 1 July 1980."

R.S.Q.,  
c. I-14,  
s. 224,  
replaced.

**344.** Section 224 of the said act is replaced by the following section:

Payment. **“224.** The principal and interest of the bonds or debentures issued by a school board or regional school board shall be chargeable to the general fund of such board.

Payment. If the bonds or debentures are issued by a regional school board, the school boards which are members thereof are liable for payment of such bonds or debentures, in principal and interest, in proportion to the standardized assessment of each of them at the time of maturity.

Applicability. The second paragraph of this section does not apply to an issue of bonds or debentures made on or after 1 July 1980.”

R.S.Q., c. I-14, s. 225, replaced. **345.** Section 225 of the said act is replaced by the following section:

Temporary loans. **“225.** The school commissioners or trustees may, pending the collection of the school taxes or assessments or the receipt of a subsidy or grant, by mere resolution, contract temporary loans, by means of notes.”

R.S.Q., c. I-14, s. 226, replaced. **346.** Section 226 of the said act is replaced by the following section:

Taxes. **«226.** The school commissioners and trustees must levy taxes for the payment of expenses not otherwise provided for by government subsidies or grants and other revenue. These taxes shall be imposed on all taxable property of the whole school municipality in accordance with Part IV.

Rate of assessment. The rate of school assessments shall be uniform upon all taxable property in the school municipality.

Assessment. The assessment shall be based on the standardized assessment of the taxable property.

Payment. The assessment is payable by the owner of the taxable property. If not paid, that assessment becomes a special hypothecary charge upon the taxable property, not requiring registration.”

R.S.Q., c. I-14, ss. 228-230, repealed. **347.** Sections 228 to 230 of the said act are repealed.

R.S.Q., c. I-14, s. 236, repealed. **348.** Section 236 of the said act is repealed.

R.S.Q., c. I-14, s. 237, replaced. **349.** Section 237 of the said act is replaced by the following section:

Expropriation. **“237.** A school board may, with the authorization of the Minister, expropriate any immoveable necessary for its purposes.

Nevertheless, without the authorization of the Government, it shall not expropriate property exempt from school taxes.”

R.S.Q.,  
c. I-14,  
s. 293, am.

**350.** Section 293 of the said act is amended:

(1) by striking out paragraph *b* of subsection 1;

(2) by replacing subsection 2 by the following subsection:

Coming  
into force.

“(2) No resolution passed under paragraph *a* of subsection 1 of this section comes into force until fifteen days after the publication of the notice contemplated in subsection 1.”

R.S.Q.,  
c. I-14,  
ss. 351, 352,  
repealed.

**351.** Sections 351 and 352 of the said act are repealed.

R.S.Q.,  
c. I-14,  
s. 353,  
replaced.

**352.** Section 353 of the said act is replaced by the following section:

Standard-  
ized  
assessment.

“**353.** The standardized assessment of taxable property shall be used in drawing up the collection roll of the school commissioners or trustees.

Effect.

The assessment roll remains in force until it is replaced by another roll and it shall not be amended except in accordance with the Act respecting municipal taxation and providing amendments to certain legislation.”

R.S.Q.,  
c. I-14,  
ss. 354.1-  
354.3,  
added.

**353.** The said act is amended by inserting, after section 354, the following sections:

Approval  
of electors.

“**354.1** Where the total amount of expenses for the payment of which an assessment must be levied under section 226 exceeds six per cent of the net expense of the school board or regional board, or the taxation rate for that assessment exceeds 25 cents per hundred dollars of the standardized assessment of the taxable property included in the real estate base of the school board or regional board, that assessment shall be submitted to the approval of the electors in accordance with sections 396 and following.

Base of a  
regional  
board.

For the purposes of this section, the real estate base of a regional board is equal to the aggregate of the standardized assessment of the taxable property in the territory of the regional board multiplied by the ratio between the number of students of the regional board and all the students under the jurisdiction of the school boards that are members thereof and the regional board.

Base of a  
school  
board.

The real estate base of a school board is equal to the aggregate of the standardized assessment of the taxable property in its

territory multiplied by the difference between unity and the ratio established in the preceding paragraph.

Applicability. This section does not apply in the case of a special tax levied under section 45 or 220.

“net expense”. **354.2** For the purposes of section 354.1, “net expense” is the total amount of operating expenses allowable for grants or subsidies under the budgetary rules contemplated in section 15.1, without regard to the debt service of its capitalization fund.

Approval. **354.3** Where an assessment is approved by the electors in accordance with section 396 and following, the amount exceeding the limit provided by section 354.1 becomes, for the purposes of this section, the new limit for the two school years following that for which the assessment is approved.”

R.S.Q., c. I-14, s. 355, am. **354.** Section 355 of the said act is amended by replacing the first paragraph by the following paragraph:

Collection roll. **355.** After the imposition of the assessment or after the approval of the electors when required, the secretary-treasurer shall immediately make a collection roll.”

R.S.Q., c. I-14, s. 356, replaced. **355.** Section 356 of the said act is replaced by the following section:

Separate amounts. **356.** If there is only one collection roll for the general assessment and the special assessment, it must indicate the amount of each assessment.”

R.S.Q., c. I-14, s. 358, am. **356.** Section 358 of the said act is amended by replacing the third paragraph by the following paragraph:

Content of the notice. “The secretary-treasurer shall mention, in the public notice given under section 357, any resolution adopted under this section.”

R.S.Q., c. I-14, ss. 363, 364, repealed. **357.** Sections 363 and 364 of the said act are repealed.

R.S.Q., c. I-14, s. 366, am. **358.** Section 366 of the said act is amended by adding, at the end, the following paragraph:

Collection costs. “The local council may withhold an amount as collection costs of school taxes, according to an agreement with the school commissioners or trustees or, failing an agreement, according to the rules the Government may prescribe by regulation.”

R.S.Q., c. I-14, s. 384, am. **359.** Section 384 of the said act is amended by replacing the second paragraph by the following paragraph:

Content. “The statement must show the names and occupations of such taxpayers, and a description of the taxable property liable for the payment of such taxes, according to the assessment and collection rolls. The description of the taxable property is made in accordance with the provisions of the Cities and Towns Act relating to the seizure and sale of immoveables.”

R.S.Q.,  
c. I-14,  
s. 392,  
repealed.

**360.** Section 392 of the said act is repealed.

R.S.Q.,  
c. I-14,  
s. 393,  
replaced.

**361.** Section 393 of the said act is replaced by the following section:

Religious  
corporation.

**363.** Immoveables owned by a charitable or educational religious institution or corporation to derive income shall be assessed by the school commissioners or trustees according to the religious majority or minority to which the corporation or institution belongs, and for the exclusive benefit of that majority or minority, or in conformity with the declarations which it may make to that effect.”

R.S.Q.,  
c. I-14,  
ss. 396-399,  
replaced.

**362.** The said act is amended by replacing subdivision 8 of Division II of Part IV of this act, comprising sections 396 to 399, by the following:

“ § 8.—*Referendum*

Applicable  
provisions.

**396.** Where an assessment is submitted to the approval of the electors, the vote shall be taken in accordance with sections 397 to 399.5, and sections 82 to 88 and 90 to 143 apply, *mutatis mutandis*, when the vote is held.

Electoral  
list.

**397.** The electoral list shall be drawn up for the whole school municipality and filed not less than sixty days before the date on which the referendum is held.

Date.

**398.** The council of school commissioners or trustees shall fix, by resolution, the date on which the referendum is to be held. It must not be later than ninety days from the date on which the assessment is levied.

Notice.

The returning-officer shall, at least fifteen days before the date on which the referendum is to be held, give a public notice indicating the place, date and time fixed for the poll.

Ballot papers.

**“399.** The following shall be printed on the ballot-papers:

Do you approve the levy of an assessment at the rate of *(x)* cents per hundred dollars on *(percentage of the standardized assessment of the taxable property that makes up the tax base of the school board or regional board)* of the standardized assessment of the taxable property of *(name of school municipality)*?

1	YES
2	NO

NOTE: That rate corresponds to

(1) the rate of *(x)* cents per hundred dollars of the full standardized assessment of that taxable property, and

(2) *(y)* per cent of the net expenses of the *(name of the school board or regional board)* for the school year *(insert here the school year)*.

Agent.

**“399.1** The returning-officer shall, if so requested in writing, appoint for each polling-station, one agent for the persons in favour of an affirmative answer and one agent for the persons in favour of a negative answer.

Appointment.

The appointment of an agent shall be made in writing and shall be signed by the returning-officer. It shall indicate the surname, given name, occupation and residence of the agent and the polling-station at which he may act.

Vote.

**“399.2** The vote shall be given by making a mark either in the space where the word “YES” appears, or in that where the word “NO” appears.

Count.

**“399.3** At the close of the poll, the returning-officer or the poll-clerk, in the presence of the clerk and of the agents, if any have been appointed, shall proceed to count the votes.

Return.

Where there are several polling-stations, the returning-officer, in the presence of the clerk and of the agents, shall add up the votes in accordance with the return of each poll-clerk.

Approval.

If the addition gives a majority of “YEAS”, the assessment is approved and it may be collected.

Tie-vote.

In case of a tie-vote, the returning-officer shall give the casting vote.

Certification.

The returning-officer and the election clerk shall certify the addition of the votes and declare, over their signature, whether the assessment has been approved or disapproved, with the necessary particulars.

Tabling. The returning-officer shall table the addition of the votes before the council of school commissioners or trustees at its next sitting.

Applicable provisions. **"399.4** Sections 148 to 162 apply, *mutatis mutandis*, to a referendum.

Annulment. **"399.5** Where the court annuls a referendum, it may order a new referendum, fix the date of the poll and, where required, order the drawing-up of a new electoral list."

R.S.Q., c. I-14, ss. 400-422, repealed. **363.** Sections 400 to 422 of the said act are repealed.

R.S.Q., c. I-14, s. 424, am. Territory. **364.** Section 424 of the said act is amended by adding at the end the following paragraph:

"The territory of a regional board corresponds to the aggregate of the territories of the school boards that are members thereof."

R.S.Q., c. I-14, s. 440, replaced. **365.** Section 440 of the said act is replaced by the following section:

Transport expenses. **"440.** The cost of transport expenses incurred under subsections 2 to 7 of section 431 for school boards that are members of a regional board shall be assumed by each school board on the basis of the cost of transport services received or according to a proportion determined by the Government, less the subsidies granted for these purposes."

R.S.Q., c. I-14, ss. 441-444, replaced. **366.** Sections 441 to 444 of the said act are replaced by the following sections:

Applicable provisions. **"441.** Without limiting the scope of subsection 1 of section 431, the provisions of subdivision 23 of Division IV of Part III concerning the duties of commissioners respecting school taxes, and those of Part IV respecting the valuation of property and school taxes apply, *mutatis mutandis*, to the regional board.

Collection. **"442.** Any school board that is a member of a regional board must collect or cause to be collected the taxes of the regional board in accordance with section 366.

Applicable provisions. Where a school board causes the tax of the regional board to be collected, section 367 applies instead of the first paragraph of section 443.

Entries. **"443.** The secretary-treasurer of a school board must enter, in a book or register specially and exclusively intended for

that purpose, the school taxes of the regional board; the taxes shall not be used by the school board for any object whatever.

Regional  
board tax.

The school board shall remit to the regional board the amount of the taxes collected in any month not later than the fifteenth day of the following month.

Interest.

A remittance not effected when due bears interest at the rate of six per cent per annum from the time it is due.

Increased  
rate.

However, a regional board may, by a resolution adopted within thirty days before the end of the school year, order a higher rate of interest than the rate hereinabove provided; the rate so ordered applies to the following school year."

R.S.Q.,  
c. I-14,  
s. 461, am.

**367.** Section 461 of the said act is amended by replacing the first paragraph by the following paragraph:

Appeal.

"**461.** An appeal lies to the Provincial Court when the school commissioners or trustees have

(1) selected a school site or decided upon building or re-building a school;

(2) refused or neglected to perform any of the duties which they may or must perform in virtue of section 213 or 235."

R.S.Q.,  
c. I-14,  
s. 462, am.

**368.** Section 462 of the said act is amended:

(1) by replacing subparagraph 2 of the first paragraph by the following subparagraph:

"(2) If the school commissioners or trustees refuse or neglect to perform a duty or to exercise a power mentioned in section 213 or 235, during the thirty days following the expiration of thirty days counting from the notice given by a taxpayer to the school commissioners or trustees to perform or exercise it, if within that time the school commissioners or trustees have not granted the application of the taxpayer; or";

(2) by striking out subparagraph 3 of the first paragraph.

R.S.Q.,  
c. I-14,  
s. 471,  
repealed.

**369.** Section 471 of the said act is repealed.

R.S.Q.,  
c. I-14,  
s. 504, am.  
Budgets.

**370.** Section 504 of the said act is amended by replacing the fourth paragraph by the following paragraph:

"The Council shall study and approve the budgets of the school boards, and submit them to the Minister; it shall fix the rate of the taxes required to pay expenses not otherwise provided for by government grants and other revenue for the attainment of its objects and those of the school boards, and receive the

proceeds of such taxes and the government grants applicable to school boards and the Council.”

R.S.Q.,  
c. I-14,  
s. 543, am.

**371.** Section 543 of the said act is amended by replacing the first paragraph by the following paragraph:

Applicable  
provisions.

“**543.** Subject to any inconsistent provisions of this Part and notwithstanding any contrary provisions of a special act, this act applies, *mutatis mutandis*, to school boards, except sections 48, 82, 108, 111, 117, 144, 146, subparagraph 5 of the first paragraph and the last paragraph of section 213, and sections 214, 216 to 227, 231, 250 to 254, 293, 339, 347 to 449 and 487 to 493.”

R.S.Q.,  
c. I-14,  
ss. 549-556,  
repealed.

**372.** Subdivisions 1 and 2 of Division IV of Part IX of the said act, comprising sections 549 to 556, are repealed.

R.S.Q.,  
c. I-14,  
s. 557,  
replaced.

**373.** Section 557 of the said act is replaced by the following section:

School  
tax.

“**557.** A school tax shall be levied on every taxable property situated on the island of Montreal and shall be based on the standardized assessment of the taxable property computed on the basis of the assessment rolls in force for municipal purposes.

Payment.

The tax is payable by the owner of the taxable property. If not paid, the tax becomes a special hypothecary charge upon the taxable property, not requiring registration.

Lakeshore.

For the purposes of the levy of the tax in the territory of the school municipality of Lakeshore, sections 39, 391, 393 and 394 apply to the Conseil scolaire de l'Île de Montréal.”

R.S.Q.,  
c. I-14,  
s. 558,  
replaced.

**374.** Section 558 of the said act is replaced by the following section:

Rate.

“**558.** The council shall fix the rate of the tax for the school year beginning on 1 July of each year, by resolution passed not later than 1 June.

Validity.

The rate is not rendered null by the fact that it is fixed after 1 June.

Uniform  
rate.

The rate of tax shall be the same for all the taxable property situated on the island of Montreal.”

R.S.Q.,  
c. I-14,  
ss. 558.1-  
558.4,  
added.  
Approval  
of electors.

**375.** The said act is amended by inserting after section 558 the following sections:

“**558.1** Where the total amount of expenses provided for the attainment of the objects of the council and of the school

boards, for the payment of which a tax must be levied under section 504, exceeds six per cent of the net expense of the council, or the taxation rate of that tax exceeds 25 cents per hundred dollars of the standardized assessment of the taxable property of the island of Montreal, the tax must be submitted to the approval of the electors in accordance with sections 567 and following.

**558.2** For the purposes of section 558.1, "net expense" is the total amount of operating expenses allowable for purposes of grants, by the council and the school boards, under the budgetary rules contemplated in section 15.1, without regard to the debt service of the capitalization fund.

**558.3** Within ten days from the adoption of the resolution fixing the taxation rate or from the approval of the tax by the electors, the council shall forward a true copy of the resolution to the clerk of every municipal corporation.

**558.4** Where a tax is approved by the electors in accordance with sections 567 and following, the amount exceeding the limit provided by section 558.1 becomes, for the purposes of that section, the new limit for the two school years following that for which the tax is approved."

**376.** Section 560 of the said act is replaced by the following section:

**560.** Every municipal corporation must collect the amount of the school tax in the same manner and with the same rights and obligations as for the collection of its own real estate taxes; it may collect it during the school year at the time it considers expedient.

The municipal corporation may withhold an amount as collection costs of the school tax, in accordance with an agreement with the council, or failing agreement, in accordance with the rules prescribed by government regulation."

**377.** Section 561 of the said act is amended by replacing the first paragraph by the following paragraph:

**561.** Every municipal corporation shall remit the amount of the school taxes to the council; notwithstanding any act governing the municipal corporation and regardless of the collection of such taxes, the remittance shall be made not later than 1 April in each school year."

**378.** Section 562 of the said act is repealed.

R.S.Q.,  
c. E-14,  
s. 564, am.

**379.** Section 564 of the said act is amended:

(1) by striking out the second paragraph;

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

Arrears.

“Arrears of payments provided for in the first paragraph bear interest in the manner indicated in section 561.”;

(3) by striking out the fourth paragraph.

R.S.Q.,  
c. I-14,  
s. 565,  
replaced.

**380.** Section 565 of the said act is replaced by the following section:

Additional  
amounts.

“**565.** Every additional amount owed by a taxpayer under the Act respecting municipal taxation and providing amendments to certain legislation must be remitted to the council by the municipal corporation. Similarly, every amount reimbursed to a taxpayer under that act must be remitted to the municipal corporation by the council. Such remittances must be effected on the first day of the month of April, July or November, whichever next follows the date of maturity of the billing or reimbursement by the municipal corporation of the amount referred to in this section. All arrears of such remittances bear interest in the manner indicated in section 561.”

R.S.Q.,  
c. I-14,  
s. 566, am.

**381.** Section 566 of the said act is amended by replacing the second and third paragraphs by the following paragraphs:

Additional  
special  
tax.

“Notwithstanding the first paragraph, every additional special tax contemplated by section 45, which applies, *mutatis mutadis*, to every school board whether resulting or not from an amalgamation or annexation, shall be added to the school taxes levied in accordance with this division. The proceeds of such tax belong exclusively to the school board concerned.

Levy.

For the levy of such additional special tax, the school board concerned shall comply with sections 558 and 559, which then apply to it, *mutatis mutandis*; in such case, the municipal corporation concerned is subject, *mutatis mutandis*, to sections 560, 561 and 563.”

R.S.Q.,  
c. I-14,  
s. 567,  
replaced.

**382.** Section 567 of the said act is replaced by the following:

“ § 4.—*Referendum*

Approval  
of electors.

“**567.** When a tax is submitted to the approval of the electors, the vote shall be taken in accordance with sections 567.1 to 567.4 and sections 83 to 88, 90 to 143, 537 and 538 apply, *mutatis mutandis*, when the vote is held.

Powers of the director-general. For the purposes of the first paragraph, the director-general of the council has the rights, powers and obligations conferred on the secretary-treasurer.

Electoral list. **“567.1** The electoral list shall be prepared for the whole island of Montreal and filed not less than sixty days before the date on which the referendum is held.

Date. **“567.2** The council shall fix, by resolution, the date on which the referendum is to be held. It must not be later than ninety days from that of the resolution fixing the taxation rate.

Notice. The returning-officer shall, at least fifteen days before the date on which the referendum is to be held, give a public notice indicating the place, day and time fixed for the poll.

Ballot papers. **“567.3** The following shall be printed on the ballot-papers:

Do you approve the levy of a tax at the rate of (*x*) cents per hundred dollars of the standardized assessment of the taxable property of the island of Montreal?

1	YES
2	NO

NOTE: That rate corresponds to (*y*) per cent of the net expenses of the Conseil scolaire de l'île de Montréal for the school year (*insert here the taxation year*).

Applicable provisions. **“567.4** Sections 399.1 to 399.5 apply to a referendum held by the council.”

R.S.Q., c. M-38, ss. 18-21, repealed. **383.** Division VIII of the Electricity Municipalization Act (R.S.Q., c. M-38), comprising sections 18 to 21, is repealed.

R.S.Q., c. M-40, repealed. **384.** The Act to enable municipalities to tax certain educational establishments (R.S.Q., c. M-40) is repealed.

R.S.Q., c. M-41, repealed. **385.** The Act to enable municipalities to tax hospital centres and reception centres (R.S.Q., c. M-41) is repealed.

R.S.Q., c. P-3, repealed. **386.** The Act respecting municipal and school tax payment (R.S.Q., c. P-3) is repealed.

R.S.Q., c. P-11, s. 18, replaced. **387.** Section 18 of the Act respecting Place des Arts (R.S.Q., c. P-11) is replaced by the following section:

Exemption. **“18.** The moveable property of the board is declared exempt from taxation for municipal and school purposes.”

R.S.Q., c. P-11, s. 19, am. **388.** Section 19 of the said act is amended:

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

Deficits. "The Government may, on such conditions as it deems expedient, undertake to defray the board's deficits, including all operating and capital expenditures, interest on and amortization of all loans approved by the Government, in accordance with section 14.";

(2) by striking out the fifth paragraph.

R.S.Q.,  
c. R-19,  
s. 10, am. **389.** Section 10 of the Act to promote the regrouping of municipalities (R.S.Q., c. R-19) is amended by adding at the end of subsection 1 the following paragraph:

Taxable value. "To determine the total of taxable values of a municipality, for the purposes of this subsection, the values entered on the assessment roll of that municipality are multiplied by the factor established for that roll by the Minister under the Act respecting municipal taxation and providing amendments to certain legislation (1979, c. 72). Furthermore, the second paragraph of subarticle 6 of article 423 of the Municipal Code applies, *mutatis mutandis*, to the case provided for in this paragraph."

R.S.Q.,  
c. R-19,  
s. 13, am. **390.** Section 13 of the said act is amended by replacing the fifth paragraph by the following paragraph:

Expenses. "The expenses occasioned by the holding of the poll shall be payable by the municipalities concerned and shall be apportioned among them according to the total taxable values appearing on the assessment roll of each of them. The third paragraph of subsection 1 of section 10 applies to the case contemplated by this section."

R.S.Q.,  
c. S-37,  
repealed. **391.** The Act respecting subsidies to municipalities of 10 000 or more inhabitants (R.S.Q., c. S-37) is repealed.

R.S.Q.,  
c. T-3,  
s. 10,  
replaced. **392.** Section 10 of the Meals and Hotels Tax Act (R.S.Q., c. T-3), replaced by section 1 of chapter 32 of the statutes of 1978, is again replaced by the following section:

Grants. "**10.** To aid the financing of municipalities having a population of at least 150 000 according to the latest census taken under section 18 of the Canada Statistics Act (Statutes of Canada, 1970-71-72, c. 15), each of these municipalities is entitled, for the fiscal period 1979-1980, to a subsidy payable out of the consolidated revenue fund equal to three-quarters of 58.60% of the tax collected in its territory under this act during that fiscal period."

R.S.Q.,  
c. T-3,  
s. 11,  
replaced.

**393.** Section 11 of the said act, amended by section 2 of chapter 32 of the statutes of 1978, is replaced by the following section:

Payment.

**“11.** Each municipality contemplated in section 10 shall receive,

(a) not later than the fifteenth day and the last day of each month of the fiscal period 1979-1980, an amount equal to  $\frac{1}{24}$  of three-quarters of 58.60% of the tax collected in its territory under this act during the last fiscal period for which the amount of that tax is known, and,

(b) not later than 30 June 1980, the balance of the subsidy contemplated in that section.

Repay-  
ment.

Where the aggregate of the amounts received by a municipality under subparagraph *a* of the first paragraph exceeds the amount of the subsidy contemplated in section 10, that municipality must repay the excess to the Ministre des finances not later than 30 September 1980.”

R.S.Q.,  
c. T-3,  
ss. 10, 11,  
repealed.

**394.** Sections 10 and 11 of the said act are repealed.

R.S.Q.,  
c. U-1,  
s. 26,  
repealed.

**395.** Section 26 of the University of Québec Act (R.S.Q., c. U-1) is repealed.

1979, c. 95,  
s. 30, am.

**396.** Section 83 of the Act to amend the Bar Act (1973, c. 44) is repealed.

**397.** Section 30 of the Act to incorporate certain municipalities of the Outaouais (1979, c. 95) is amended by adding at the end the following paragraph:

Taxable  
value.

“To determine the total value of the taxable real estate situated in the territory of a municipality, for the purposes of this section, the values entered on the assessment roll of that municipality are multiplied by the factor established for that roll by the Minister under the Act respecting municipal taxation and providing amendments to certain legislation (1979, c. 72). Furthermore, the second paragraph of subarticle 6 of article 423 of the Municipal Code applies, *mutatis mutandis*, to the case provided for in this section.”

1979, c. 51,  
s. 115, am.

**398.** Section 115 of the Act respecting land use planning and development (1979, c. 51) is amended by replacing paragraph 8 of the second paragraph by the following paragraph:

“(8) to require, as a precondition to the approval of a plan relating to a cadastral operation, other than a cancellation or a

correction, whether it provides for streets or not, that the owner convey to the municipality, for park or playground purposes, an area of land not exceeding ten per cent of the land comprised in the plan and situated at a place which, in the opinion of the council, is suitable for the establishment of parks or playgrounds; or that the owner, instead of conveying such area of land, pay a sum not exceeding ten per cent of the value entered on the assessment roll regarding the land comprised in the plan, notwithstanding the application of section 214 or 217 of the Act respecting municipal taxation and providing amendments to certain legislation (1979, c. 72), or that he make this contribution partly in land and partly in money; the proceeds of such payment must be paid into a special fund which may be used only for the purchase or equipping of lands intended for the establishing or equipping of parks and playgrounds and the lands conveyed to the municipal corporation under this paragraph shall only be used for parks and playgrounds; the municipality may, however, dispose, for a consideration, by auction, public tenders or in any other manner approved by the Commission municipale du Québec, of lands it has acquired under this paragraph if they are no longer required for the purposes of establishing parks or playgrounds, and the proceeds must be paid into that special fund;”.

1979, c. 51,  
s. 205, am.

**399.** Section 205 of the said act is amended by inserting after the first paragraph the following paragraph:

Taxable  
value.

“To determine the assessment of the taxable immovables of a municipality, for the purposes of this section, the values entered on the assessment roll of that municipality are multiplied by the factor established for that roll by the Minister under the Act respecting municipal taxation and providing amendments to certain legislation. Furthermore, the second paragraph of subarticle 6 of article 423 of the Municipal Code applies, *mutatis mutandis*, to this section.”

1969, c. 83,  
s. 78, am.

**400.** Section 78 of the Québec Urban Community Act (1969, c. 83) is amended by adding at the end the following paragraph:

Applica-  
bility.

“This section applies subject to the Act respecting municipal taxation and providing amendments to certain legislation (1979, c. 72).”

1969, c. 83,  
s. 101, re-  
pealed.

**401.** Section 101 of the said act is repealed.

1969, c. 83,  
ss. 110-  
140, re-  
pealed.

**402.** Sections 110 to 140 of the said act are repealed.

1969, c. 83,  
s. 161, am.

**403.** Section 161 of the said act, amended by section 149 of chapter 49 of the statutes of 1972 and replaced by section 36

of chapter 103 of the statutes of 1978, is amended by replacing the second paragraph by the following paragraphs:

Apportionment.

“The cost of the works contemplated in the first paragraph shall be apportioned by the executive committee among the municipalities mentioned in Schedule D in proportion to the fiscal potential of each.

Fiscal potential.

For the purposes of the second paragraph, the fiscal potential of a municipality is equal to the sum of the amounts computed in accordance with paragraphs 1 and 2:

(1) the product obtained from the multiplication of the sum of the amounts computed in accordance with subparagraphs *a*, *b* and *c* by the factor established by the Minister for the assessment roll of the municipality under the Act respecting municipal taxation and providing amendments to certain legislation:

(a) the total of the values entered on the roll of taxable immoveables;

(b) the total of the values entered on the roll of the immoveables contemplated in paragraph 1 of section 204 of the act mentioned above and those belonging to the crown in right of Canada to the extent that sums in lieu of taxes are paid in their regard;

(c) that part of the values entered on the roll of the immoveables contemplated in paragraphs 13 to 16 of that section, which corresponds to the percentage of the aggregate taxation rate fixed in their respect by section 255 of the act mentioned above;

(2) the product obtained from the multiplication, by the factor established by the Minister for the roll of rental values of the municipality pursuant to the Act mentioned in paragraph 1, of the amount obtained by multiplying, by 5.5, the sum of the amounts computed in accordance with subparagraphs *a* and *b*:

(a) the total of the rental values of the places of business in respect of which a business tax may be imposed;

(b) that part of the values entered on the roll of rental values of the places of business exempt from business tax and in respect of which amounts are paid to stand in lieu of business tax which correspond to the proportion represented by such amounts in relation to the total amount of business tax that could be imposed on such places of business if they were not tax-exempt.”

1969, c. 83,  
s. 186, re-  
pealed.

1969, c. 83,  
ss. 188-200  
repealed.

**404.** Section 186 of the said act is repealed.

**405.** Sections 188 to 200 of the said act are repealed.

1969, c. 83,  
s. 245, re-  
placed. **406.** Section 245 of the said act is replaced by the following section:

Applicable provisions. **“245.** Sections 175, 178, 183 and 184 apply, *mutatis mutandis*, to the Transit Commission.”

1969, c. 83,  
s. 247,  
replaced. **407.** Section 247 of the said act, replaced by section 43 of chapter 88 of the statutes of 1971, section 18 of chapter 71 of the statutes of 1972 and by section 3 of chapter 55 of the statutes of 1976, is again replaced by the following section:

Deficit. **“247.** If a fiscal period of the Transit Commission ends with a deficit, even if it results in whole or in part from the interest on or the amortization of its loans, it shall be borne by all the municipalities mentioned in Schedule B.

Apportionment. The deficit shall be apportioned among such municipalities proportionately to their respective fiscal potentials.

Fiscal potential. For the purposes of the second paragraph, the words “fiscal potential” have the meaning given to them by the third paragraph of section 161.”

1969, c. 83,  
s. 248,  
replaced. **408.** Section 248 of the said act, replaced by section 19 of chapter 71 of the statutes of 1972 and by section 4 of chapter 55 of the statutes of 1976, is again replaced by the following section:

Shares of municipalities. **“248.** Within fifteen days following the adoption or automatic coming into force of the budget, the Transit Commission shall determine, by resolution immediately transmitted to the municipalities contemplated in Schedule B, the aliquot share of each of them, assigned to the anticipated deficit for the fiscal period for the purposes of which that budget was adopted.

Payment. The aliquot share must be paid in the year for which it has been determined, on and in the following dates and proportions: one-half before 1 April, one-quarter before 1 July and the last quarter before 1 October. The Commission shall determine the rate of interest payable on the amounts due.

Adjustment. Where, under section 178, the Commission municipale du Québec amends the budget of the Transit Commission and the amendments entail an increase or a decrease of the deficit anticipated by the Transit Commission, the latter must, within fifteen days following the decision of the Commission municipale du Québec, readjust by resolution the aliquot share of the municipalities, determined under the first paragraph. A copy of that resolution is transmitted without delay to the municipalities contemplated in Schedule B.”

1969, c. 83,  
s. 306, am.

**409.** Section 306 of the said act, replaced by section 45 of chapter 88 of the statutes of 1971, is amended by replacing the first paragraph by the following paragraph:

Special  
tax.

**“306.** Every municipality by whatever law governed may, for the purposes of paying any aliquot share due under this act, impose a special tax on the bases contemplated in section 487 of the Cities and Towns Act, or require of any owner or tenant of immoveables in the municipality a compensation according to such tariff as it deems suitable.”

1969, c. 83,  
s. 306a,  
added.

**410.** The said act is amended by inserting, after section 306, the following section:

Refund.

**“306 a.** Where the Transit Commission adopts, under the third paragraph of section 248, a resolution readjusting the aliquot share of the municipalities contemplated in Schedule B, they must take that readjustment into account when preparing their tax accounts. A municipality that receives a copy of the resolution after sending its tax accounts must send new accounts, which cancel the first. If the new tax accounts show an amount of tax lower than that indicated in the first accounts, the municipality must, within thirty days of the mailing of these new tax accounts, refund the difference to every taxpayer who has paid the first tax account it has sent to him.”

1969, c. 83,  
ss. 313-  
318,  
repealed.

**411.** Sections 313 to 318 of the said act are repealed.

1969, c. 83,  
s. 319,  
replaced.

**412.** Section 319 of the said act, replaced by section 23 of chapter 71 of the statutes of 1972, is again replaced by the following section:

Apportion-  
ment.

**“319.** The expenses of the Community, except expenses relating to a service governed by a special tariff, shall be apportioned among the municipalities in proportion to their respective fiscal potentials. This apportionment bears interest at the rate and from the date fixed by the council at the adoption of its budget.

Fiscal  
potential.

For the purposes of the first paragraph, the words “fiscal potential” have the meaning given to them by the third paragraph of section 161.

Applica-  
bility.

Section 306 applies to the payment of such expenses.”

1969, c. 83,  
s. 321,  
repealed.

**413.** Section 321 of the said act, replaced by section 53 of chapter 88 of the statutes of 1971, is repealed.

1969, c. 83,  
s. 323, am.

**414.** Section 323 of the said act, amended by section 9 of chapter 65 of the statutes of 1970, replaced by section 79 of

chapter 88 of the statutes of 1971 and amended by section 77 of chapter 103 of the statutes of 1978, is again amended by replacing the seventh and eighth paragraphs by the following paragraphs:

Purification board.

“The municipalities mentioned in Schedule D are liable for the debts of the Purification Board. Such debts shall be apportioned among such municipalities in proportion to their respective fiscal potentials.

Fiscal potential.

For the purposes of the seventh paragraph, the words “fiscal potential” have the meaning given to them by the third paragraph of section 161.”

1969, c. 83,  
ss. 326-  
329,  
repealed.  
1969, c. 84,  
s. 80, am.

**415.** Sections 326 to 329 of the said act are repealed.

**416.** Section 80 of the Montreal Urban Community Act (1969, c. 84) is amended by adding at the end the following paragraph:

Applicability.

“This section applies subject to the Act respecting municipal taxation and providing amendments to certain legislation (1979, c. 72).”

1969, c. 84,  
ss. 118-  
162,  
repealed.  
1969, c. 84,  
ss. 248a-  
248d,  
248f,  
repealed.  
1969, c. 84,  
s. 256, am.

**417.** Sections 118 to 162 of the said act are repealed.

**418.** Sections 248*a* to 248*d* and 248*f* of the said act are repealed.

**419.** Section 256 of the said act, amended by section 26 of chapter 82 of the statutes of 1974, is again amended by striking out the first paragraph.

1969, c. 84,  
s. 257,  
replaced.

**420.** Section 257 of the said act, replaced by section 22 of chapter 90 of the statutes of 1971 and amended by section 9 of chapter 73 of the statutes of 1972 and section 10 of chapter 87 of the statutes of 1975, is replaced by the following section:

Expenses.

“**257.** The expenses of the Community, including those resulting from payment of interest on and accessories and amortization of its loans, shall be charged to the municipalities in its territory.

Apportionment.

Except the expenses relating to a service governed by a special tariff or of those otherwise governed by this act or by other acts, those expenses shall be apportioned among the municipalities in proportion to their respective fiscal potentials.

Fiscal potential.

For the purposes of the second paragraph, the fiscal potential of a municipality is equal to the sum of the amounts computed in accordance with paragraphs 1 and 2:

(1) the product obtained from the multiplication of the sum of the amounts computed in accordance with subparagraphs *a*, *b* and *c* by the factor established by the Minister for the assessment roll of the municipality under the Act respecting municipal taxation and providing amendments to certain legislation:

(a) the total of the values entered on the roll of taxable immoveables;

(b) the total of the values entered on the roll of the immoveables contemplated in paragraph 1 of section 204 of the act mentioned above and of those belonging to the Crown in right of Canada to the extent that sums in lieu of taxes are paid in their regard;

(c) that part of the values entered on the roll of the immoveables, contemplated in paragraphs 13 to 16 of that section, which correspond to the percentage of the aggregate taxation rate fixed in their respect by section 255 of the act mentioned above;

(2) the product obtained from the multiplication by the factor established by the Minister for the roll of rental values of the municipality pursuant to the act mentioned in paragraph 1 of the amount obtained by multiplying by 5.5 the sum of the amounts computed in accordance with subparagraphs *a* and *b*:

(a) the total of the rental values of the places of business in respect of which a business tax may be imposed;

(b) that part of the values entered on the roll of rental values of the places of business exempt from business tax and in respect of which amounts are paid to stand in lieu of business tax which corresponds to the proportion represented by such amounts in relation to the total amount of business tax that could be imposed on such places of business if they were not tax-exempt.

Share of expenses.

Within fifteen days of the adoption or the automatic coming into force of the budget, the treasurer shall determine the provisional or final share of the expenses provided for in such budget payable by each municipality, and the amount of each payment, which must be equal except the last, which may be a lesser amount.

Provisional apportionment.

If the treasurer has not received all the information provided by this section in time enabling him to establish the apportionment in accordance with this act, he shall prepare a provisional apportionment based at the same time, where such is the case, on the information already received and on the most recent data put at his disposal.

Final apportionment.

Upon receiving all the required information, the treasurer shall make, in accordance with this section, the final apportionment by making the required adjustments.

Contestation.

No contestation may be undertaken by a municipality on the provisional apportionment made by the treasurer in accordance with this section.

Shares amended.

If the budget of the Community is amended by a decision of the Commission municipale du Québec, the treasurer must, within fifteen days of such decision, amend accordingly the aliquot shares payable by the municipalities and increase or reduce, as the case may be, the amount of the fourth payment.

Payment.

Within ten days of the establishment of such shares and payments, the treasurer shall advise the municipalities of the amount of the shares and payments payable by each of them.

Payment.

Any reduction of the aliquot share of a municipality shall apply as regards that municipality from the payment following the date of that decision, and any increase of the aliquot shares of the other municipalities as a result of that decision shall be added, as regards those municipalities, to the amount of the fourth payment.

Payment.

Each municipality shall pay its aliquot share of the expenses thus determined by the treasurer, on 1 March, 1 June, 1 September and 1 November each year. Any instalment not paid when due and any other sum owing to the Community or payable to the latter under any law, shall bear interest at the maximum nominal rate permitted by the Lieutenant-Governor in Council for municipal loans effected by way of bond issue. Nevertheless, the Council may, at the sitting at which the budget is adopted, prescribe a lesser rate of interest applicable, in such case, to any sum due or payable to the Community in its next fiscal period.

Payment.

Even if a municipality contests its share or one of the payments as determined by the treasurer of the Community, it shall be held to pay it in the meantime, pending final settlement of its contestation; should a municipality fail to pay an amount due to the Community under this section and under sections 307 and 308, the Community may, on resolution of its executive committee, have it advised by formal notice that it must pay any share or amount due to the Community under the above sections within ninety days of the day the said notice is sent. Should a municipality fail to comply with such notice within the delay, the Commission municipale du Québec may, at the request of the executive committee, petition to have the said municipality declared in default in accordance with Division V of the Act respecting the Commission municipale.

Statement of assessments.

The assessment commissioner shall draw up, after the deposit of the assessment roll and of the roll of rental values, a statement of the total assessments, comprising real estate assessments as well as rental assessments.

Statement of assessments. The statement of the total assessments is based on the roll deposited on 15 September each year and kept up to date until the following 15 October. In the case where sections 71 and 72 of the Act respecting municipal taxation and providing amendments to certain legislation apply, the dates mentioned above are changed accordingly. The statement is used for the purposes of the second paragraph and shall not be amended, unless a roll is quashed or set aside by a final judgment. After the deposit of a new roll to replace a roll quashed or set aside, the assessment commissioner shall draw up a new statement of the total assessments, which is used for the preparation of the new apportionment in accordance with this section.

Factors. The factors established for the rolls by the Minister, under the Act respecting municipal taxation and providing amendments to certain legislation, apply to the amounts appearing in respect of each municipality on the statement of the total assessments.”

1969, c. 84, s. 272, replaced. **421.** Section 272 of the said act is replaced by the following section:

Right to vote. **“272.** In any matter submitted to the Council respecting the Commission, only the delegates of the municipalities of the territory of the Commission shall be entitled to vote. For such purposes only, and as long as the City of Longueuil forms part of the territory of the Commission, such city shall be represented on the Council by one delegate, appointed in accordance with section 9, who shall be deemed to be a member of the Council.”

1969, c. 84, s. 304, am. **422.** Section 304 of the said act is amended by replacing the second paragraph by the following paragraph:

“municipalities”. **“For the purposes of those sections, the word “municipalities” means the municipalities in the territory of the Commission.”**

1969, c. 84, s. 306, replaced. **423.** Section 306 of the said act, amended by section 31 of chapter 90 of the statutes of 1971, is replaced by the following section:

Loans. **“306.** The interest on and amortization of the loans by bonds contracted by the City of Montreal for the construction and equipping of the Metro and the payment of the Commission’s operating deficits, including those resulting from payment of the interest on and amortization of the loans of the Commission, shall be charged to the municipalities of the territory of the Commission.”

1969, c. 84, s. 307, replaced. **424.** Section 307 of the said act, replaced by section 32 of chapter 90 of the statutes of 1971 and amended by section 36 of

chapter 82 of the statutes of 1974, is replaced by the following section:

Loans.

**“307.** The interest on and amortization of all loans of the city of Montreal contemplated in section 306 and payable by the latter within a fiscal period of the Community must be certified by the director of finance of the City not later than 1 September of the year preceding such fiscal period. The expense provided for in the certificate is part of the budget of the Community for such fiscal period. It shall be apportioned by the treasurer of the Community within the time allowed by section 257 and is payable to the Community by the municipalities of the territory of the Commission, according to this section. The Community shall remit the amount of such expense to the city of Montreal in four instalments, the last of which may be lesser, on 1 March, 1 July, 1 September and 1 November of each year.”

1969, c. 84,  
s. 308,  
replaced.

**425.** Section 308 of the said act, replaced by section 32 of chapter 90 of the statutes of 1971 and amended by section 37 of chapter 82 of the statutes of 1974 and by section 12 of chapter 87 of the statutes of 1975, is replaced by the following section:

Apportion-  
ment of  
deficit.

**“308.** The treasurer of the Community shall apportion among the municipalities of the territory of the Transit Commission, according to section 257, the estimated portion of the operating deficit provided for in the budget of the Commission for a fiscal period and determined as payable by such municipalities.

Payment.

The Community shall remit to the Commission, no later than the tenth of each of the months of March, June, September and November of the year corresponding to the fiscal period contemplated by such budget, the amount of the payments of the aliquot shares determined by the treasurer and falling due on the first of each of the months mentioned above.

Apportion-  
ment.

The difference between the estimated portion and the actual amount of the deficit, payable by the municipalities for a fiscal period, shall be apportioned among those municipalities at the following provisional or final apportionment.

Longueuil.

Until the coming into force of the letters patent provided for in section 335, the data required for the purposes of this section and the applicable provisions of section 257, with regard to the territory of the city of Longueuil served by the Transit Commission, shall be established by the assessment commissioner of the Community, in respect of the assessment roll, of the roll of rental values and of the portion of the real estate or rental values to be included in order to take account of any amount or compensation paid in lieu of real estate or business tax.

Applicable provisions. The provisions of section 257 respecting the preparation of the statements of total assessments apply, *mutatis mutandis*, to the case provided for by this section.

Longueuil. The expenses incurred by the Community for the establishment of the data required with regard to the city of Longueuil are subject to section 187 of the Act respecting municipal taxation and providing amendments to certain legislation.

Applicable provisions. Sections 307, 318 and 319 apply for the purposes of the provisions of this section respecting the city of Longueuil.”

1969, c. 84, s. 308a, repealed. **426.** Section 308a of the said act, enacted by section 9 of chapter 104 of the statutes of 1978, is repealed.

1969, c. 84, s. 313, am. **427.** Section 313 of the said act, amended by sections 135 and 173 of chapter 55 of the statutes of 1972 and by section 10 of chapter 104 of the statutes of 1978, is again amended by striking out the last paragraph.

1969, c. 84, s. 319, am. **428.** Section 319 of the said act, amended by section 35 of chapter 90 of the statutes of 1971 and by section 20 of chapter 73 of the statutes of 1972, is again amended by replacing the fourth paragraph by the following paragraph:

Loans. “The Community is authorized to borrow the sums necessary to complete such works and pay the claims resulting, directly or indirectly, from the original Metro works or their complement and the expenses accessory to such loans if the above surplus proves to be insufficient for such purposes. The service of the debt of such loans shall be at the charge of the municipalities in the territory of the Commission and payable to the Community in accordance with section 307. The third paragraph of section 318 applies to such loans.”

1969, c. 84, s. 338b, replaced. **429.** Section 338b of the said act, enacted by section 11 of chapter 104 of the statutes of 1978, is replaced by the following section:

Deficit. “**338b.** The Commission must apportion, among the municipalities having a service contemplated in section 338a, the deficit, if any, for that service. The deficit must be apportioned among the municipalities concerned by assigning to each the portion of the deficit pertaining to the service it has received, in proportion to the fiscal potential of each municipality.

Fiscal potential. For the purposes of the first paragraph, the words “fiscal potential” have the meaning given to them by the third paragraph of section 257.”

1972, c. 74,  
s. 5,  
repealed. **430.** Section 5 of the Act to amend the Act to constitute the Montreal Urban Community Police Department and to again amend the Montreal Urban Community Act (1972, c. 74) is repealed.

1978,  
c. 104,  
s. 23, am. **431.** Section 23 of the Act to amend the Montreal Urban Community Act and the Act to incorporate the Montreal South Shore Transit Commission (1978, c. 104) is amended:

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

Transport  
services  
continued. **“23.** The Transit Commission of the Montreal Urban Community may supply, on the territory of any municipality mentioned in Schedule B of the Montreal Urban Community Act (1969, c. 84), where that municipality was formerly served by a public transport undertaking it has acquired in conformity with section 287 of the said act, the same transport service as that supplied by that undertaking during the fiscal period in which it has acquired that undertaking and during the first fiscal period after that acquisition.”;

(2) by striking out the second paragraph.

1969, c. 85,  
s. 79, am. **432.** Section 79 of the Outaouais Regional Community Act (1969, c. 85) is amended by adding, at the end, the following paragraph:

Applica-  
bility. **“This section applies subject to the Act respecting municipal taxation and providing amendments to certain legislation (1979, c. 72).”**

1969, c. 85,  
s. 101,  
repealed. **433.** Section 101 of the said act is repealed.

1969, c. 85,  
ss. 110-  
140,  
repealed. **434.** Sections 110 to 140 of the said act are repealed.

1969, c. 85,  
s. 181,  
repealed. **435.** Section 181 of the said act is repealed.

1969, c. 85,  
ss. 183-  
195,  
repealed. **436.** Sections 183 to 195 of the said act are repealed.

1969, c. 85,  
s. 241,  
replaced. **437.** Section 241 of the said act is replaced by the following section:

Applica-  
bility. **“241.** Sections 170, 173, 178 and 179 apply, *mutatis mutandis*, to the Transit Commission.”

1969, c. 85,  
s. 244,  
replaced. **438.** Section 244 of the said act is replaced by the following section:

Deficit. **“244.** The payment of the Transit Commission’s operating deficits, including those which result from the payment of interest

on and amortization of the loans of the Commission, shall be charged to the municipalities served by the Transit Commission's public transport network either by the circulation of vehicles of the Transit Commission in their territory, or by any other indirect manner that the Transit Commission decides to take into account with the approval of the Government. Such deficits shall be apportioned among those municipalities in proportion to the fiscal potential of each.

Fiscal  
potential.

For the purposes of the first paragraph, the fiscal potential of a municipality is equal to the sum of the amounts computed in accordance with paragraphs 1 and 2:

(1) the product obtained from the multiplication of the sum of the amounts computed in accordance with subparagraphs *a*, *b* and *c* by the factor established by the Minister for the assessment roll of the municipality under the Act respecting municipal taxation and providing amendments to certain legislation:

(a) the total of the values entered on the roll of taxable immoveables;

(b) the total of the values entered on the roll of the immoveables contemplated in paragraph 1 of section 204 of the act mentioned above and of these belonging to the Crown in right of Canada, to the extent that sums in lieu of taxes are paid in their regard;

(c) that part of the values entered on the roll of the immoveables contemplated in paragraphs 13 to 16 of that section, which corresponds to the percentage of the aggregate taxation rate fixed in their respect by section 255 of the act mentioned above;

(2) the product obtained from the multiplication by the factor established by the Minister for the roll of rental values of the municipality pursuant to the Act mentioned in paragraph 1, of the amount obtained by multiplying by 5.5 the sum of the amounts computed in accordance with subparagraphs *a* and *b*:

(a) the total of the rental values of the places of business in respect of which a business tax may be imposed;

(b) that part of the values entered on the roll of rental values of the places of business exempt from business tax and in respect of which amounts are paid to stand in lieu of business tax which corresponds to the proportion represented by such amounts in relation to the total amount of business tax that could be imposed on such places of business if they were not tax-exempt."

1969, c. 85,  
s. 300, am.

**439.** Section 300 of the said act is amended by replacing the first paragraph by the following paragraph:

Special  
tax.

**“300.** Every municipality by whatever law governed may, for the purposes of paying its aliquot share of the operating deficit of the Transit Commission, impose a special tax on the bases contemplated in section 487 of the Cities and Towns Act or require of any owner or tenant of immoveables in the municipality a compensation according to such tariff as it deems suitable.”

1969, c. 85,  
ss. 321-  
327,  
repealed.  
1969, c. 84,  
s. 328, am.

**440.** Sections 321 to 327 of the said act are repealed.

**441.** Section 328 of the said act is amended by replacing the first paragraph by the following paragraphs:

Apportion-  
ment.

**“328.** The expenses of the Community, except the expenses relating to a service governed by a special tariff, shall be apportioned among the municipalities in proportion to their respective fiscal potentials.

Fiscal  
potential.

For the purposes of the first paragraph, the words “fiscal potential” have the meaning given to them by the second paragraph of section 244.”

1971, c. 98,  
s. 62, am.

**442.** Section 62 of the Act to incorporate the Montreal South Shore Transit Commission (1971, c. 98), amended by section 19 of chapter 104 of the statutes of 1978, is again amended by inserting, after the second paragraph, the following paragraph:

Total  
stand-  
ardized  
assess-  
ment.

“To determine the total standardized assessment of the immoveable property situated in a municipality, for the purposes of this section, the values entered on the assessment roll of that municipality are multiplied by the factor established for that roll by the Ministre des affaires municipales under the Act respecting municipal taxation and providing amendments to certain legislation (1979, c. 72). Furthermore, the second paragraph of subarticle 6 of article 423 of the Municipal Code applies, *mutatis mutandis*, to the case provided for by this section.”

1971, c. 98,  
s. 74,  
repealed.

**443.** Section 74 of the said act is repealed.

1971, c. 98,  
c. 74a, am.

**444.** Section 74a of the said act, enacted by section 22 of chapter 104 of the statutes of 1978, is amended by inserting, after the first paragraph, the following paragraph:

Total  
assess-  
ment.

“The third paragraph of section 62 applies to determine the total assessment of the taxable real estate situated in a municipality, for the purposes of this section.”

1974, c. 88,  
s. 17, am.

**445.** Section 17 of the Act respecting certain municipalities of the Outaouais and Haut-Saguenay (1974, c. 88), amended by

section 4 of chapter 81 of the statutes of 1977 and by section 5 of chapter 97 of the statutes of 1979, is again amended by adding at the end of subsection 10, the following paragraph:

Taxable  
value.

“To determine the value of the taxable real estate situated in a municipality, for the purposes of this section, the values entered on the assessment roll of that municipality are multiplied by the factor established for that roll by the *Ministre des affaires municipales* under the Act respecting municipal taxation and providing amendments to certain legislation (1979, c. 72). Furthermore, the second paragraph of subarticle 6 of article 423 of the *Municipal Code* applies, *mutatis mutandis*, to the case provided for by this section.”

1976, c. 52,  
s. 8, am.

**446.** Section 8 of the Act respecting the Olympics deficit of the City of Montreal and amending the Charter of the City of Montreal (1976, c. 52) is amended by replacing the first paragraph by the following paragraph:

Compensa-  
tion.

“**8.** Notwithstanding any inconsistent legislative provision, section 230 of the Act respecting municipal taxation and providing amendments to certain legislation (1979, c. 72) ceases to apply to the City from such time as the loan provided for in section 2 is contracted and until it is fully repaid by the City. The compensation to which the City would otherwise have been entitled shall, in respect of every fiscal period of Québec, remain, until full payment is effected, disposable for the purposes of sections 2 to 8.”

1929, c. 95,  
s. 1, am.

**447.** Section 1 of the Charter of the City of Québec (1929, c. 95), amended by section 10 of chapter 102 of the statutes of 1939, by section 3 of chapter 72 of the statutes of 1949 and by section 1 of chapter 68 of the statutes of 1970, is again amended by adding, at the end of subparagraph *ll* of the first paragraph, the following paragraph:

Land and  
immove-  
able.

“If a building or improvement is a unit of assessment entered on the assessment roll separately from the land on which it is situated, it is also a property and an immoveable within the meaning of this subparagraph; any provision of this charter respecting a tax based on the area, frontage or any other dimension of an immoveable or property does not apply to such building or improvement;”.

1929, c. 95,  
s. 232, am.

**448.** Section 232 of the said charter, replaced by section 9 of chapter 110 of the statutes of 1930, is amended by striking out paragraph *b*.

1929, c. 95,  
ss. 233,  
234, re-  
pealed.

**449.** Sections 233 and 234 of the said charter are repealed.

1929, c. 95,  
s. 243,  
repealed. **450.** Section 243 of the said charter, amended by section 16 of chapter 111 of the statutes of 1935, is repealed.

1929, c. 95,  
s. 251, re-  
pealed. **451.** Section 251 of the said charter, replaced by section 7 of chapter 22 of the statutes of 1979, is repealed.

1929, c. 95,  
s. 265, am. **452.** Section 265 of the said charter is amended by replacing the second paragraph by the following paragraph:

Privilege. "Such privilege, which does not need to be registered, applies to two completed years, in addition to the current year; in respect of immoveables, it concerns only those on which or with regard to which such assessments, taxes, rates or any other municipal dues have been imposed; in respect of moveables and moveable property, such privilege applies only to the moveables and property possessed by the debtor or located within the city limits, except where the debtor has transported them out of the city limits."

1929, c. 95,  
s. 266a,  
replaced. **453.** Section 266a of the said charter, enacted by section 16 of chapter 102 of the statutes of 1939, replaced by section 18 of chapter 68 of the statutes of 1970 and amended by section 8 of chapter 22 of the statutes of 1979, is replaced by the following section:

Business  
tax. **"266a.** Subject to the Act respecting municipal taxation and providing amendments to certain legislation (1979, c. 72), the business tax imposed in the city is due and exigible on 1 January each year or on the first day of the month following the beginning of the use of the place of business."

1929, c. 95,  
s. 271,  
replaced. **454.** Section 271 of the said charter is replaced by the following section:

Prescrip-  
tion. **"271.** The action of the city for the recovery of any assessment, tax, rate or other municipal dues is prescribed by the lapse of three years to be computed from the day on which such assessment, tax, rate or other dues became due and exigible."

1929, c. 95,  
s. 282b,  
repealed. **455.** Section 282b of the said charter, enacted by section 12 of chapter 110 of the statutes of 1930, is repealed.

1929, c. 95,  
s. 282j,  
repealed. **456.** Section 282j of the said charter, enacted by section 18 of chapter 102 of the statutes of 1939, is repealed.

1929, c. 95,  
s. 336, am. **457.** Section 336 of the said charter, amended by section 8 of chapter 122 of the statutes of 1930-1931, by section 5 of chapter

104 of the statutes of 1931-1932, by section 19 of chapter 111 of the statutes of 1935, by section 67 of chapter 102 of the statutes of 1937, by section 12 of chapter 104 of the statutes of 1938, by section 22 of chapter 102 of the statutes of 1939, by section 27 of chapter 74 of the statutes of 1940, by section 12 of chapter 50 of the statutes of 1943, by section 8 of chapter 47 of the statutes of 1944, by section 20 of chapter 71 of the statutes of 1945, by section 17 of chapter 51 of the statutes of 1948, by section 8 of chapter 63 of the statutes of 1951-1952, by section 4 of chapter 36 of the statutes of 1952-1953, by section 1 of chapter 67 of the statutes of 1955-1956, by section 9 of chapter 50 of the statutes of 1957-1958, by section 6 of chapter 96 of the statutes of 1960-1961, by section 7 of chapter 66 of the statutes of 1963 (1st session), by section 5 of chapter 69 of the statutes of 1964, by section 38 of chapter 86 of the statutes of 1969, by sections 29, 30 and 31 of chapter 68 of the statutes of 1970, by section 146 of chapter 55 and section 29 of chapter 75 of the statutes of 1972, by section 8 of chapter 80 of the statutes of 1973, by section 12 of chapter 97 of the statutes of 1974 and by section 15 of chapter 54 of the statutes of 1976, is again amended by striking out paragraph 67.

1929, c. 95,  
s. 392a,  
added.

**458.** The said charter is amended by inserting after section 392 the following section:

Quashing  
of  
by-laws.

**"392a.** The provisions of the Cities and Towns Act respecting the quashing of by-laws, minutes, rolls, resolutions or other orders of the council of a municipality apply, *mutatis mutandis*, to the quashing of any such act of the council or executive committee."

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

**459.** Section 429 of the said charter, replaced by section 38 of chapter 68 of the statutes of 1970 and by section 18 of chapter 54 of the statutes of 1976, is amended by adding at the end the following paragraph:

Adjust-  
ment.

"For the purposes of this section, the assessment of the immoveables situated in the adjoining municipality shall be adjusted so as to represent the same proportion of their actual value as the assessment of the immoveables situated in the city; to make that adjustment, the median proportions established for the assessment roll of the city and for that of the adjoining municipality, respectively, by the Ministre des affaires municipales under the Act respecting municipal taxation and providing amendments to certain legislation, shall be taken into account."

1929, c. 95,  
s. 480,  
replaced.

**460.** Section 480 of the said charter is replaced by the following section:

Improve-  
ments out-  
side city  
limits.

**“480.** The city may open, continue or widen any streets or highways, and establish public parks or squares, beyond its limits, and acquire any piece or parcel of land required for any of the said purposes, in the same manner, and by following the same formalities as those prescribed in and by this charter, for similar improvements within the limits of the city; before exercising any power under this section, the city shall obtain the consent of the municipality within which such power will be exercised.”

1929, c. 95,  
S. 544,  
repealed.

**461.** Section 544 of the said charter is repealed.

1959-1960,  
c. 102,  
a. 2*b*,  
added.

**462.** The Charter of the City of Montreal (1959-1960, c. 102) is amended by inserting after article 2*a* the following article:

Separate  
unit of  
assess-  
ment.

**“2*b*.** Any provision of this charter respecting a tax based on the area, frontage or any other dimension of an immovable or property does not apply to a building that is a unit of assessment entered on the assessment roll separately from the land on which it is situated.”

1959-1960,  
c. 102,  
a. 195, am.

**463.** Article 195 of the said charter, replaced by section 22 of chapter 97 of the statutes of 1960-1961 and amended by section 35 of chapter 77 of the statutes of 1977, is again amended:

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

Conseil des  
Arts.

**“195.** 1. The council, upon a report of the executive committee, may, by by-law, establish a permanent committee under the name of “Conseil des Arts de la région métropolitaine de Montréal” having jurisdiction over the whole island of Montreal. Any other municipality situated within a radius of twenty-five miles of the island of Montreal shall be under the jurisdiction of the council of arts if its council, by resolution, has expressed its intention to that effect. Such resolution remains in force for a period of two years and is tacitly renewed unless a notice to the contrary be given to the city and received by it 180 days before the expiration of its term.”;

(2) by replacing the third paragraph of subarticle 2 by the following paragraph:

Rules.

“Subject to the foregoing provisions, the council of arts may adopt, amend or repeal such rules as it deems expedient for its administration and internal management. It is also entitled to hire the personnel necessary for the pursuit of its objects, to fix their salaries and to order the treasurer to make payment of the same.”;

(3) by replacing subparagraphs *b* and *c* of the second paragraph of subarticle 3 by the following subparagraph:

“(b) of the contributions of the different municipal corporations under its jurisdiction, the whole according to the terms and conditions agreed upon between them.”;

(4) by striking out the third paragraph of subarticle 3.

1959-1960,  
c. 102,  
a. 195a,  
am.

**464.** Article 195a of the said charter, enacted by section 15 of chapter 59 of the statutes of 1962 and amended by section 17 of chapter 84 of the statutes of 1965 (1st session), is again amended by replacing the ninth paragraph by the following paragraph:

Exemption.

“The moveable properties received or acquired under this article are exempt from all municipal or school, general or special taxes, only when the city utilizes them itself for historic, educational, cultural or municipal purposes.”

1959-1960,  
c. 102,  
a. 522, am.

**465.** Article 522 of the said charter, amended by section 27 of chapter 97 of the statutes of 1960-1961, by section 54 of chapter 59 of the statutes of 1962, by section 19 of chapter 70 of the statutes of 1963 (1st session), by section 9 of chapter 71 of the statutes of 1964, by section 23 of chapter 86 of the statutes of 1966-1967, by section 47 of chapter 77 of the statutes of 1977 and by section 16 of chapter 22 of the statutes of 1979, is again amended by striking out the second paragraph of paragraph 10.

1959-1960,  
c. 102,  
a. 526, am.

**466.** Article 526 of the said charter, amended by section 26 of chapter 86 of the statutes of 1966-1967 and by section 5 of chapter 76 of the statutes of 1972, is again amended by striking out paragraph 7.

1959-1960,  
c. 102,  
a. 638, am.

**467.** Article 638 of the said charter, amended by section 31 of chapter 97 of the statutes of 1960-1961, by section 12 of chapter 71 of the statutes of 1964 and by section 28 of chapter 84 of the statutes of 1965 (1st session), is again amended by replacing subarticle 5 by the following subarticle:

Water.

“5. From 1 August 1965, the city shall, on request, furnish by meter all the water required for immoveable properties that are tax-exempt in virtue of paragraph 9 or 10 of section 204 of the Act respecting municipal taxation and providing amendments to certain legislation, subject to the payment of the rent for the meter and at the price generally fixed per thousand cubic feet for users of metered water.”

1959-1960,  
c. 102,  
a. 776,  
replaced.

**468.** Article 776 of the said charter, amended by section 43 of chapter 97 of the statutes of 1960-1961 and by section 31 of

chapter 84 of the statutes of 1965 (1st session), replaced by section 34 of chapter 86 of the statutes of 1966-1967 and amended by section 16 of chapter 52 of the statutes of 1976, is replaced by the following article:

Real estate  
tax.

**“776.** Subject to the Act respecting municipal taxation and providing amendments to certain legislation, the city, by by-law, may impose and levy annually, on the taxable immoveables situated in its territory, a real estate tax based on the value of such immoveables as entered on the assessment roll.

Privi-  
lege.

The tax is secured by privilege upon the immoveables and the owners thereof are personally liable for the tax.”

1959-1960,  
c. 102,  
a. 789,  
repealed.  
1959-1960,  
c. 102,  
aa. 794-800,  
repealed.  
1959-1960,  
c. 102,  
a. 817, am.

**469.** Article 789 of the said charter is repealed.

**470.** Division 2 of Chapter I of Title XI of the said charter, comprising articles 794 to 800, is repealed.

**471.** Article 817 of the said charter is amended by striking out subparagraph *a* of the first paragraph.

1959-1960,  
c. 102,  
a. 878, am.

**472.** Article 878 of the said charter is amended by replacing the second and third paragraphs by the following paragraphs:

Prescrip-  
tion.

“Such privilege is prescribed by three years from the falling due of such taxes, or of each instalment, in the case of local improvement taxes payable by annual instalments.

Privi-  
lege.

Nevertheless, if the city, within three years from the falling due of such taxes or instalments, institutes legal proceedings to recover the amount thereof, either under the provisions of the charter or by ordinary action, such privilege is preserved for all taxes or annual instalments which become due between the date of institution of such proceedings and that of the final judgment.”

1959-1960,  
c. 102,  
a. 892, am.

**473.** Article 892 of the said charter is amended by adding at the end the following paragraph:

Descrip-  
tion.

“For the purposes of this division, the description of an immovable that is a unit of assessment entered on the assessment roll separately from the lot on which it is situated consists of the description of that land and a summary description of the immovable referred to, along with, if possible, the name and address of its owner and any other information that may help to identify it.”

1959-1960,  
c. 102,  
a. 908, am.

**474.** Article 908 of the said charter is amended by replacing the first paragraph by the following paragraph:

Prescription. **“908.** Taxes are prescribed by three years from the date when they become due; however, in the case of local improvement taxes payable by instalments, such prescription runs only against instalments due, from the due date of each instalment respectively.”

1959-1960,  
c. 102,  
a. 965, am. **475.** Article 965 of the said charter is amended by striking out the third paragraph.

1959-1960,  
c. 102,  
a. 966a,  
am. **476.** Article 966a of the said charter, enacted by section 79 of chapter 59 of the statutes of 1962 and amended by section 21 of chapter 90 of the statutes of 1968, is again amended by replacing the third paragraph by the following paragraph:

Subway  
property. **“All the moveable subway property within the territory of the city is non-taxable as to all municipal taxes, general or special.”**

1959-1960,  
c. 102,  
a. 966b,  
am. **477.** Article 966b of the said charter, enacted by section 79 of chapter 59 of the statutes of 1962 and amended by section 16 of chapter 71 of the statutes of 1964 and by section 22 of chapter 90 of the statutes of 1968, is again amended by replacing the third paragraph by the following paragraph:

Subway  
property. **“All the moveable subway property within the territory of the cities of Westmount, Outremont and Saint-Laurent and the town of Mount Royal is non-taxable as to all municipal taxes, general or special.”**

1959-1960,  
c. 102,  
a. 966c,  
repealed. **478.** Article 966c of the said charter, enacted by section 79 of chapter 59 of the statutes of 1962, is repealed.

1959-1960,  
c. 102,  
a. 966e,  
am. **479.** Article 966e of the said charter, enacted by section 40 of chapter 70 of the statutes of 1963 (1st session) and amended by section 50 of chapter 84 of the statutes of 1965 (1st session), is again amended by replacing the fifth paragraph by the following paragraph:

Subway  
property. **“All the movable subway property, within the territory of the cities of Saint-Lambert and Longueuil, is non-taxable as to all municipal taxes, general or special.”**

1959-1960,  
c. 102,  
aa. 1082-  
1087,  
repealed. **480.** Articles 1082 to 1087 of the said charter are repealed.

1963, 1st  
session,  
c. 68, s. 27,  
repealed. **481.** Section 27 of the Charter of the Catholic School Commission of Québec (1963, 1st session, c. 68) is repealed.

1963, 1st  
session,  
c. 68, s. 29,  
am. **482.** Section 29 of the said charter, amended by section 118 of chapter 67 of the statutes of 1971 and section 1 of chapter 92 of

the statutes of 1973, is again amended by replacing the third paragraph by the following paragraph:

Rate. "Before the first of January of each year, each of the above mentioned school boards shall inform the city of Québec of the rate of the tax to be imposed on properties entered on panels numbers 1, 2 and 3."

1963, 1st session, c. 68, ss. 32, 33, replaced. Taxes. **483.** Sections 32 and 33 of the said charter are replaced by the following sections:

"**32.** The City of Québec shall pay to the Commission, not later than the first of April of each year, the school taxes to which it is entitled.

Deduction. The city may deduct an amount, as costs for the collection of school taxes, according to an agreement with the Commission or, failing an agreement, according to the rules that the Government may prescribe by regulation.

Payment. "**33.** Taxes are exigible from the City of Québec when they fall due even if they have not been collected, and they may be recovered from the city by the Commission."

1972, c. 60, s. 26, repealed. **484.** Section 26 of the Act to promote school development on the island of Montreal (1972, c. 60) is repealed.

1975, c. 94, s. 55, am. **485.** Section 55 of the Charter of the city of Hull (1975, c. 94) is amended by striking out the second and third paragraphs of paragraph *b* of subsection 5.

1979, c. 22, s. 75, repealed. **486.** Section 75 of the Act to amend the Charter of the City of Québec, the Charter of the City of Montreal and other legislation (1979, c. 22) is repealed.

Provisions repealed. **487.** The legislative provisions mentioned in Schedule A are repealed to the extent indicated therein.

## DIVISION II

### GENERAL PROVISIONS

Crown. **488.** This act binds the Crown and its mandataries.

Loans. **489.** A municipal corporation or a municipality may, by by-law which requires only the approval of the Minister and the Commission, order a loan by note or by an issue of bonds to defray the cost of preparation or keeping up to date of the roll in

conformity with a by-law passed under paragraph 1 of section 263, provided the term of the loan does not exceed five years. If the term exceeds five years, the loan is subject to the approvals provided for by the act governing the municipal corporation or the municipality.

Apportionment. It may, instead of contracting a loan, and with the same approvals, apportion the cost over its five ensuing fiscal periods.

Interpretation. **490.** Any reference in any act other than this act, or in any regulation, by-law, order, contract or other document to the Real Estate Assessment Act or a provision of that act is a reference to this act or to the corresponding provision of this act.

Interpretation. **491.** Unless the context indicates otherwise, any reference in any act or document contemplated in section 490 to an immovable entered on the assessment or valuation roll, or to an immovable without further qualification in a provision regarding real estate tax, is a reference to a unit of assessment entered on the roll.

Interpretation. In the circumstances described in the first paragraph, a reference to a taxable immovable is a reference to a taxable unit of assessment, or to the taxable part of it; a reference to the owner or proprietor is a reference to the person in whose name the unit of assessment or, as the case may be, the taxable part of it, is entered on the roll.

Reserve land. **492.** A structure erected on land that is the subject of a claim or of a forest concession, or on the land of a township forest reserve, Crown Forest, special forest reserve or model and experimental forest, is not contemplated by subparagraph *b* of the first paragraph of section 14 of the Real Estate Assessment Act unless it is owned by a public body and administered or managed by a public body.

Effect. The first paragraph has effect as from 1 January 1972, but does not affect a pending case or a judgment or decision rendered, as of 20 November 1979.

Laval. **493.** The sole fact that the City of Laval has not levied the special tax imposed by a by-law adopted under section 33, 36, 37, 38, 42 or 42*a* of the Charter of the City of Laval (1965, 1st session, c. 89) or under section 27 of chapter 96 of the statutes of 1968, or contemplated in those sections, is not a cause of illegality.

Laval. The repayment of the loans contemplated in the sections mentioned in the first paragraph is, whether or not the council has availed itself of those sections, a charge, from the municipal fiscal period 1980, on the aggregate of the taxable immovables

of the city of Laval, on the basis of their values entered on the assessment roll in force each year.

Laval. The second paragraph does not apply to loans the repayment of which is financed by a tax based on the frontage of the taxable real estate under the by-laws referred to in the first paragraph.

Inoperative section. **494.** Section 40 of the Hydro-Québec Act (R.S.Q., c. H-5) is inoperative for the purposes of this act.

Taxation power. **495.** No school board or regional board may exercise a taxation power except within the limits provided by this act, notwithstanding any general law or special act or any charter conferring such power upon it.

### DIVISION III

#### TRANSITIONAL PROVISIONS

Effect. **496.** Unless otherwise provided, this act has effect for the purposes of all municipal fiscal periods, beginning with the fiscal period 1980.

Effect. **497.** The coming into effect of a section of this act does not affect the right, under any legislative or regulatory provision applicable before that coming into effect, to collect or recover any tax, surtax or compensation or the duties imposed or required for a licence or permit, in respect of a municipal or school fiscal period that began before 1 January 1980.

School tax. **498.** Notwithstanding section 497, only the following amounts of school taxes can be collected or recovered by or for a school board for its fiscal period 1979-1980:

(1) that part of the taxes that is imposed to defray the cost of expenditures exceeding the net expense, for the whole of that fiscal period, and

(2) that part of the school taxes other than that referred to in paragraph 1, for the period beginning on 1 July 1979 and ending on 31 December 1979.

"net expense". For the purposes of the first paragraph, "net expense" is the total of operating expenses allowable for purposes of grants under the budgetary rules of the *Ministre de l'éducation* for 1979-1980, without regard to the debt service of the capitalization fund.

Refund. **499.** If the taxes contemplated in subparagraph 2 of the first paragraph of section 498 have been imposed for the whole of

the fiscal period 1979-1980 of a school board, one-half of them must be refunded to each taxpayer.

Presump-  
tion.

For the purposes of this section, the taxes contemplated in subparagraph 2 of the first paragraph of section 498 are deemed to have been imposed only for the period mentioned therein if they were imposed at the rate of fifty cents per hundred dollars of assessment, subject to the third and fourth paragraphs.

Conseil  
scolaire de  
l'île de  
Montréal.

In the case of the Conseil scolaire de l'île de Montréal, the rate contemplated in the second paragraph is fifty-seven cents and a half, one dollar seventeen cents and a half, and forty-three cents and a half, for the tax of individuals, the tax of corporations, and the surtax, respectively.

Greater  
Québec.

In the case of the Commission des écoles catholiques de Québec and of the Bureau des écoles protestantes de Québec métropolitain, the rate contemplated in the second paragraph is:

(1) in the territory of the City of Québec, fifty cents for the tax of individuals and sixty cents for the tax of corporations, and

(2) in the territory of the town of Vanier, fifty cents for the tax of individuals and of corporations.

Limits.

**500.** If the tax imposed by a school board, a regional board or the Conseil scolaire de l'île de Montréal exceeds the limits fixed in section 354.1 or 558.1 of the Education Act enacted by sections 353 and 375 for the school year 1979-1980, the rule provided for in the second paragraph applies to the five subsequent years.

Approval  
of electors.

The school tax shall be, for each year in question, submitted to the approval of the electors unless

(1) the excess over one or the other of these limits for 1980-1981 is at least 20% less than it is for 1979-1980;

(2) the excess over one or the other of these limits for 1981-1982 is at least 25% less than it is for 1980-1981;

(3) the excess over one or the other of these limits for 1982-1983 is at least 33 $\frac{1}{3}$ % less than it is for 1981-1982;

(4) the excess over one or the other of these limits for 1983-1984 is at least 50% less than it is for 1982-1983;

(5) the excess over one or the other of these limits for 1984-1985 is at least 100% less than it is for 1983-1984.

Computa-  
tion.

In computing the excess for the years 1980-1981 to 1983-1984, only the maximum amount the excess may attain without requiring submission of the assessment for one of these years to the approval of the electors, for each year to which the rule applies, is to be taken into account.

Reduction. The Ministre de l'éducation may, nevertheless, before 1 July 1981, authorize a school board, a regional board or the Conseil scolaire de l'île de Montréal to reduce the excess for the year 1979-1980 by 100% over a longer period in accordance with proportions determined by him.

Deficit. **501.** The accumulated deficit to 30 June 1980, of a school board, a regional board or the Conseil scolaire de l'île de Montréal must be made up by a special tax or a loan repaid by an annual special tax, in accordance with the conditions determined by the Ministre de l'éducation.

Approval. A tax contemplated in the first paragraph is not subject to the approval of the electors.

Transport expenses. **502.** For the school year 1979-1980, where net transport expenses are incurred for transport services that the regional board provides without being requested by a school board, these expenses shall be paid by each school board in proportion to the total value of the taxable property of each.

Provisional apportionment. For the school year 1979-1980, the provisional apportionment and the final apportionment that a school board shall pay to a regional board shall be made in accordance with the provisions of the Education Act in force at the time of the coming into force of this act.

General order. **503.** The general order rendered pursuant to the Real Estate Assessment Act concerning the first annual assessment roll made in accordance with that act applies to all municipal corporations, including those whose territories form part of that of a county corporation in existence on 15 April 1977.

General order. The order also applies to municipal corporations incorporated after 15 April 1977 and before 1 January 1983, except that such a corporation is not required to comply with the timetable provided in the order for the implementation of the main phases of the preparation of the roll.

Exemption. At the request of a municipal corporation contemplated in the second paragraph or, as the case may be, the municipality concerned, the Minister may exempt the municipality from the application of the general order and render a special order in its regard, modelled on the general order.

Resolution. **504.** Where the municipality concerned decides that the first annual roll of a municipal corporation to which an order under section 503 applies must be made for a fiscal period prior to the period prescribed in the order, it shall determine such

period by a resolution passed not less than three months before the beginning of that period.

Copy. Copy of the resolution must be transmitted to the Minister as soon as it is adopted.

Notice. The municipality must also give public notice of its decision in accordance with the act governing it.

Effect. **505.** An order or resolution contemplated in section 503 or 504 is binding on the assessor of the municipality.

First fiscal period. **506.** In the case of a municipal corporation incorporated after 31 December 1982, the first fiscal period for which an annual roll must be prepared is the period following the period during which the corporation is incorporated, subject to any contrary provision of the act, letters patent or proclamation to incorporate the corporation.

Revision. **507.** Any assessment roll other than an annual roll, in force on 21 December 1979, must be revised for each fiscal period of the municipal corporation prior to the fiscal period for which its first annual assessment roll is prepared.

Revision. The provisions of this act relating to the assessment roll apply to each annual revision of the roll contemplated in the first paragraph, except section 46, section 62, and section 175 to the sole extent that it refers to section 46.

Revision. The regulation made under paragraph 1 of section 263 does not apply to the annual revision of a roll contemplated in the first paragraph, but the assessor must, in preparing that revision, establish neighbouring units in conformity with the procedure prescribed in that regulation, for the purposes of the assessment of the immoveables contemplated in sections 47 to 54, if necessary.

Valid acts. **508.** Every act performed in conformity with the Real Estate Assessment Act since 1 January 1972 by a municipal corporation or municipality not contemplated in paragraph *h* or *i* of section 1 of that act, or in respect of such a corporation or municipality, is valid.

Pending cases. The first paragraph does not affect pending cases, or decisions or judgments rendered, as of 20 November 1979.

Agreements. **509.** The agreements entered into under the Real Estate Assessment Act dealing with the delegation of jurisdiction in real estate assessment remain in effect as if they had been entered into under Chapter XVII of this act, to the date fixed for their expiration.

Agree-  
ments.        However, the Commission may terminate such agreements at all times at the request of one of the interested parties on the conditions agreed upon by them or, failing agreement, on the conditions fixed by the Commission.

Jurisdic-  
tion.        This section also applies to a transfer of jurisdiction ordered by the Commission.

Assessor.        **510.** A person who is the assessor of a municipality, or his deputy, on 21 December 1979, continues in office under this act, until his mandate expires or until it is terminated according to law.

Assessor.        If the person is a partnership or corporation, the partner, director or employee who was designated before the date mentioned in the first paragraph to act in its name and who made the required undertaking, continues in office until he is replaced in accordance with this act.

Permits.        **511.** Issued permits not revoked before 21 December 1979, that allow certain persons to act as assessors remain valid as if they had been issued by the Commission under this act, until they are revoked.

Permits.        The criteria for the issuance of permits established by the Commission and in force on the date mentioned in the first paragraph, remain in effect as if they had been established and approved in conformity with this act, until they are repealed or replaced.

Effect.        **512.** Chapter IX has effect from 21 December 1979.

Bureau de  
révision.        **513.** The Bureau de révision de l'évaluation foncière du Québec established by this act succeeds the board of the same name established by the Real Estate Assessment Act. For that purpose, the succeeding board assumes the powers and obligations of its predecessor.

Personnel.        The members, officers and employees of the board established by the Real Estate Assessment Act become, without other formality, the members, officers and employees of the board established by this act, in the same positions and with the same rights and privileges.

Records.        The records of the board established under the Real Estate Assessment Act are records of the board established under this act.

Acts of the  
Bureau.        **514.** Every act performed by or in respect of the Board established by the Real Estate Assessment Act or by one of its

members, officers or employees before 21 December 1979 that is not inconsistent with this act remains in effect as if it had been performed under this act.

Revision boards.

**515.** The revision boards established under the third paragraph of section 44 of the Real Estate Assessment Act in existence on 21 December 1979 continue to exist for the sole purpose of hearing and deciding complaints relating to real estate assessment rolls or rolls of rental values made for municipal fiscal periods prior to the fiscal period 1980 that are under their jurisdiction under that act.

Law applicable.

They shall hear and decide such complaints according to the law applicable before the date mentioned in the first paragraph.

Applicability.

**516.** Division IX of the Real Estate Assessment Act continues to apply to a decision rendered on a complaint in respect of a real estate assessment roll or a roll of rental values made for a municipal fiscal period prior to the fiscal period 1980.

Designation of judges.

**517.** The designation, under the Real Estate Assessment Act, of judges of the Provincial Court to exercise its jurisdiction under that act, remains in effect as if it had been made under this act, until it is replaced.

Vacant land.

**518.** A resolution ordering that the immovables that may be subject to the surtax on serviced vacant land be identified on the real estate assessment roll made for the municipal fiscal period 1980, passed and transmitted in conformity with the Real Estate Assessment Act, is valid as if it had been passed and transmitted in conformity with this act.

Non-profit purposes.

**519.** A decision of the Commission recognizing an immovable or an institution or body as meeting the conditions provided in subparagraph 10 of the first paragraph of section 18 of the Real Estate Assessment Act remains in effect as if it had been rendered in conformity with paragraph 10 of section 204.

Applicability.

Section 209 applies to such a decision.

Agreements.

**520.** An agreement entered into under the fifth paragraph of section 18 of the Real Estate Assessment Act remains in effect as if it had been entered into under section 206, until the date provided for its expiration.

Golf course.

**521.** The filing in the registry office of an act describing the land of a golf course, accompanied with a plan and technical description prepared by a land surveyor, and the furnishing to the municipality of proof of that filing, the whole under section 22

of the Real Estate Assessment Act, stands in lieu of the filing provided for in section 212.

Tariff.

**522.** Until the regulation contemplated in paragraph 1 of section 262 comes into force, the tariff established under section 82 of the Real Estate Assessment Act remains in effect.

Foreign government.

**523.** An order of the Government declaring the immovables of a foreign government exempt from real estate tax, made under section 19 of the Real Estate Assessment Act, remains in effect as if made under section 210.

Effect continued.

**524.** Until the regulation contemplated in paragraph 3 of section 262 comes into force, the equivalent regulation made under section 97 of the Real Estate Assessment Act remains in effect, *mutatis mutandis*.

Effect continued.

**525.** Until the regulation contemplated in paragraph 4 of section 262 comes into force, the regulation made under section 98 of the Real Estate Assessment Act remains in effect, *mutatis mutandis*.

Effect continued.

**526.** The regulation made under paragraph 2 of section 7 of the Real Estate Assessment Act remains in effect as if it had been made under paragraph 1 of section 263.

Notice of assessment and tax account.

**527.** Until the regulation contemplated in subparagraphs *a* and *b* of paragraph 2 of section 263 comes into force, the notice of assessment or the tax account in lieu thereof must contain at least the following particulars:

(1) the units of assessment or the places of business entered on the assessment roll or the roll of rental values, as the case may be, in the name of the person to whom the notice or account is addressed;

(2) the real estate value or the rental value entered for each unit of assessment or place of business, as the case may be, contemplated in paragraph 1;

(3) the factor and the proportion established for the roll under section 264, if known; and

(4) the manner and time in which a complaint may be filed.

Complaint form.

**528.** Until the regulation contemplated in subparagraph *d* of paragraph 2 of section 263 comes into force, the complaint form approved by the Commission under section 65 of the Real Estate Assessment Act may be used to file a complaint under this act, *mutatis mutandis*.

**529.** Until a declaration form is prescribed by the Ministre du revenu under section 265, the form prescribed by him under section 97 of the Real Estate Assessment Act may be used, *mutatis mutandis*, for the purposes of section 225.

Declara-  
tion form.

**530.** A real estate assessment roll or a roll of rental values made and deposited for the municipal fiscal period 1980, in conformity with the Real Estate Assessment Act, is valid and no action to quash it or to annul it may be introduced on the ground that it does not conform to a provision of this act that differs from a provision of the Real Estate Assessment Act.

Assess-  
ment roll.

For the purposes of this section, the roll of rental values of the City of Montreal in force on 21 December 1979 is deemed to have been made and deposited on 15 November 1979 in conformity with the Real Estate Assessment Act, for its fiscal period 1980.

Roll of  
rental  
values.

**531.** Before 15 September 1980, a real estate assessment roll or a roll of rental values contemplated in section 530 must be amended in conformity with Chapter XV to take account of the provisions of this act that are applicable to it and that differ from those of the Real Estate Assessment Act.

Rolls.

For the purposes of this section, the word "unduly" in section 174 shall be construed as if the roll were required to have been made in conformity with this act at its coming into force.

"unduly".

An amendment made under this section cannot have effect to a time prior to 1 January 1980.

Amend-  
ments.

**532.** For the purposes of an amendment made under section 531, the application provided for in section 37 may be made before 1 March 1980.

Railways.

The application is also valid for the purposes of the real estate assessment roll made for the municipal fiscal period 1981.

Applica-  
tion.

**533.** In the case of a municipal corporation for which, on 21 December 1979, no roll of rental values has been made or deposited for the municipal fiscal period 1980, the municipality must cause such a roll to be prepared if the resolution contemplated in section 185 is adopted and transmitted before 29 February 1980.

Roll of  
rental  
values.

The roll may be deposited at any time before 1 July 1980 and on its deposit is deemed to have come into force on 1 January 1980.

Deposit.

**534.** Notwithstanding any provision of any general law or special act, in respect of the municipal fiscal period 1980, the

Budget.

time allowed to prepare, submit to the council, adopt, transmit or contest the budget of a municipal corporation, municipality or body whose budget is adopted or approved by it, and, as the case may be, the by-laws and resolutions that must accompany the budget, is extended by three months.

**Extension.** In addition, the Minister may extend the time by more than three months, to such date as he may fix, for all municipal corporations and municipalities or any category of them.

**Additional extension.** This section does not prevent the Minister from granting additional time to a municipal corporation or municipality on the conditions provided by the act which applies to it in this matter.

**Budget.** **535.** A budget contemplated in section 534 made for the fiscal period 1980 that came into force automatically by the operation of law before 21 December 1979, and every provision pertaining to the apportionments resulting from that budget, is void from the date of the coming into force of the budget.

**Amendment.** A budget contemplated in section 534, prepared for the municipal fiscal period 1980 and adopted before the date mentioned in the first paragraph, and every provision pertaining to the apportionments resulting from that budget, may be amended or replaced within the time indicated in section 534.

**Funds.** **536.** Until the budget and, as the case may be, the by-laws and resolutions contemplated in section 534 are in force, the clerk of the municipal corporation or municipality may issue certificates of availability of funds as if, on 1 January 1980, one-half of the budget of the preceding fiscal period were adopted.

**Montreal and Québec.** In the case of the cities of Montreal and Québec, for the purposes of the first paragraph, three-quarters of the budget of the preceding fiscal period are deemed to have been adopted on 1 January 1980.

**Fixed amount.** In the case of a municipal corporation or municipality for which there was no budget during the municipal fiscal period begun in 1979, the Minister may establish the amount of funds which are deemed to be available.

**Provisional tax account.** **537.** Subject to section 547, for the fiscal period 1980, a municipal corporation shall send a provisional municipal tax account based on the real estate value or on the rental value that it has imposed or intends to impose, in addition, as the case may be, to the account for the other taxes or compensations that it has imposed. The two accounts may be combined, provided that they are clearly differentiated.

Provisional  
account.

**538.** The provisional account shall be sent at any time from 1 January 1980 to every person in whose name a taxable immovable is entered on the real estate assessment roll or on the roll of rental values in force, as the case may be, if such immovable was entered on the roll and taxable for the fiscal period begun in 1979.

Amount.

**539.** The amount demanded by way of the provisional account and of the account of other taxes and compensations contemplated in section 537 must not exceed the amount demanded in respect of the same immovable during the fiscal period begun in 1979, for the same taxes or compensations.

Amount.

For the purposes of the first paragraph, if a tax or compensation has been imposed only for a part of the calendar year 1979, the amount demanded during the part of such year included in the fiscal period begun in 1979 is increased so as to represent the amount that would have been demanded for a twelve month period.

Provisional  
account.

**540.** Where the revenue from taxes and compensations contemplated in section 537, during the fiscal period begun in 1979, hereinafter called "taxation revenue", does not reach an amount equal to at least one-half of the total revenue provided for in the budget for that fiscal period, hereinafter called "general revenue", the provisional accounts may be increased in the same proportion as the difference between the taxation revenue and one-half of the general revenue bears to the taxation revenue.

Loan re-  
payment  
tax.

**541.** Where the first instalment for the reimbursement of a loan made by a municipal corporation, or of bonds issued by it, is due before 1 July 1980, and where the tax imposed to finance such reimbursement is based on the real estate value, the provisional account may include the amount of such tax applicable to the contemplated immovable, computed according to the taxable value entered on the roll in force.

Computa-  
tion.

**542.** In the case of a municipal corporation for which there was no budget for the fiscal period begun in 1979, the Minister may establish the computation rules for the provisional accounts.

Provisional  
roll.

**543.** For the purposes of sending the provisional account and the account of other taxes and compensations which is contemplated in section 537, a provisional collection roll may be prepared and deposited even if the budget of the municipal corporation is not in force.

Collection. Any amount demanded under section 537 may be collected or recovered in the same manner as any tax lawfully imposed, in conformity with the act governing the municipal corporation.

Final account. **544.** Where a provisional account has been sent under section 537, a final municipal tax account based on the real estate or rental value and imposed for the fiscal period 1980, and an assessment notice, shall be sent at any time after 1 July 1980 and after the following conditions are fulfilled:

(1) the reception from the Minister by the municipal corporation of an estimated statement of the amounts it is entitled to during that fiscal period under sections 230, 254, 261 and 579, and under the Retail Sales Tax Act and the Meals and Hotels Tax Act; and

(2) the adoption, amendment or replacement of its budget under sections 534 and 535.

Final account. **545.** The final account shall be sent to every person in whose name a unit of assessment, a place of business or premises subject to the tax imposed, or in respect of which a provisional account has been sent, is entered on the real estate assessment roll or on the roll of rental values.

Payment. **546.** The provisions of this act respecting the payment of a tax supplement or the refund of taxes applicable in the case of an alteration to the roll made under section 182 apply, *mutatis mutandis*, to the case contemplated in section 545. However, the period during which the refund of taxes must be effected begins on the date of the sending of the final account.

Tax account. **547.** Instead of sending a provisional account under section 537, a municipal corporation may elect to send, for the fiscal period 1980, only a final account for the municipal taxes based on the real estate or rental value.

Conditions. The final account and the notice of assessment are sent in accordance with section 81, at any time after the conditions contemplated in paragraphs 1 and 2 of section 544 are fulfilled. However, those conditions do not apply to the sending of the final account for the water tax and service tax of the City of Montreal. The maximum prescribed by section 539 applies to that account.

Payment. **548.** In the case contemplated in section 547, if the amount demanded in the final account is \$200 or more, the municipal corporation must offer to the debtor the possibility of paying his taxes in two instalments, the second of which cannot be exacted before 1 July 1980.

Payment. The first payment must not exceed  $\frac{2}{3}$  of the amount demanded by way of the final account.

Payment. The municipal corporation may prescribe, by by-law, a greater number of equal instalments, exigible at regular intervals, obtained, disregarding fractions, by dividing the number of months of the fiscal period following the date on which the first payment becomes exigible, by the total number of instalments.

Applicability. The second sentence of the second paragraph and the fourth paragraph of section 252 then apply, *mutatis mutandis*.

Presumption. **549.** For the purposes of subsection 2 of section 25 of the Act respecting the Commission municipale (R.S.Q., c. C-35), the taxes payable under the provisional account are deemed taxes imposed for the current year.

Complaints. **550.** A complaint or a recourse to quash or to set aside the real estate assessment roll or the roll of rental values may be introduced not later than sixty days, three months or one year, respectively, after the sending of accounts contemplated in section 544 or 547.

Recourses. The prohibition under section 530 from seeking the quashing or setting aside of a roll ceases to apply from the date the accounts are sent.

Complaints. **551.** If the public notice announcing the deposit of the real estate assessment roll or roll of rental values for the municipal fiscal period 1980 indicates that any complaint in respect of the roll must be filed in the office of the clerk of the municipal corporation or with a revision board established under the third paragraph of section 44 of the Real Estate Assessment Act, the clerk of the municipal corporation must post up and publish a public notice in the form of an erratum, in conformity with sections 73 to 75.

Complaints. **552.** The clerk of the municipal corporation and the revision board contemplated in section 551 must refer every complaint received by them in respect of a roll contemplated in that section to the secretary of the section having jurisdiction over the complaint under this act.

Hearing. The complaint is then heard and decided as if it had been filed in conformity with section 135.

Tax exemption. **553.** Unless the council of the municipal corporation decides otherwise by by-law, immoveables exempt from real estate tax under this act remain subject to the payment of special real estate taxes imposed on them to defray the annual payment in capital and interest of loans ordered before 21 December 1979.

Hydro-Québec. **554.** Notwithstanding section 494, for the municipal fiscal periods 1980 and 1981, Hydro-Québec and its subsidiaries and their immovable property are exempt from all taxation set aside in the second paragraph of section 40 of the Hydro-Québec Act, except the water tax in the territory of a municipal corporation other than the City of Montreal.

Decreasing tax. **555.** An immovable subject to real estate taxes under the first paragraph of section 102 of the Real Estate Assessment Act that is not entered on the assessment roll under this act is subject, for the municipal fiscal period 1980, to municipal real estate taxes for an amount equal to  $46\frac{2}{3}\%$  of the amount of the taxes to which it was subject for the municipal fiscal period which began in 1971.

Reduction. For each municipal fiscal period beginning with that of 1981, the amount of municipal real estate taxes to which such an immovable is subject is the amount applicable for the preceding fiscal period, reduced by an amount equal to  $6\frac{2}{3}\%$  of the amount of the real estate taxes to which it was subject for the municipal fiscal period which began in 1971.

Decreasing tax. **556.** An immovable subject to real estate taxes under the second paragraph of section 102 of the Real Estate Assessment Act that is not entered on the assessment roll under this act is subject, for the municipal fiscal period 1980, to municipal real estate taxes for an amount equal to  $46\frac{2}{3}\%$  of the difference between the amounts contemplated in the above mentioned paragraph payable to the municipal corporation, account being taken, where such is the case, of any agreement or decision contemplated in the fourth paragraph of the above mentioned section 102.

Reduction. For each municipal fiscal period from the fiscal period 1981, the amount of municipal real estate taxes to which such an immovable is subject is the amount applicable for the preceding fiscal period, reduced by an amount equal to  $6\frac{2}{3}\%$  of the difference contemplated in the first paragraph.

Agreements. **557.** Any agreement under section 103 of the Real Estate Assessment Act, entered into by a municipal corporation or a school board and an undertaking subject to a decreasing tax under sections 99 and 102 of that act, remains in effect.

Refund. However, if, following such an agreement, an undertaking other than Hydro-Québec or one of its subsidiaries has, on 1 January 1980, paid to a municipal corporation or to a school board an amount greater than what it should have paid on that date under section 102 mentioned in the first paragraph and if an immovable of that undertaking contemplated in that section must be entered on the roll under this act, the municipal corporation or school board in whose territory the immovable is situated and

which is a party to the agreement must refund to that undertaking such part of the excess as pertains to the immovable.

**Deduction.** Similarly, if, following such an agreement, Hydro-Québec or one of its subsidiaries has, on 1 January 1980, paid to a municipal corporation or to a school board an amount greater than what it should have paid on that date under section 99 mentioned in the first paragraph, the excess is deducted from the amount that it must pay under section 221.

**Tax supplement.** **558.** In computing the amount of the municipal or school tax supplement exigible under section 213, where such is the case, the fiscal periods during which section 22 of the Real Estate Assessment Act applied to the immovable contemplated must be taken into account.

**Applicable provision.** **559.** Section 216 applies to an immovable contemplated in section 21 of the Real Estate Assessment Act that was transferred before 21 December 1979 for the purposes of subdivision, residential or commercial development or real estate speculation or operations.

**Tax supplement.** **560.** In computing the amount of the municipal or school tax supplement, or a reimbursement to the Ministre de l'agriculture et de l'alimentation exigible under section 219, where such is the case, the fiscal periods during which section 21 of the Real Estate Assessment Act applied to the immovable in question must be taken into account.

**Applicable provision.** **561.** Section 227 applies where a corporation contemplated in section 221 or 222 ceases to exist before or after 21 December 1979, before paying the tax exigible as municipal tax, under section 97 of the Real Estate Assessment Act, for the municipal fiscal period that began in 1979.

**Interpretation.** **562.** The sections of this act that repeal or strike out provisions replaced by section 113 of the Real Estate Assessment Act must not be construed as meaning that such provisions have had effect between 1 January 1972 and 1 January 1980.

**Payment in instalments.** **563.** Any section of this act, including an amendment made by it to another act, except paragraph 4 of section 263 and section 548, relating to the payment of taxes, or other amounts due, in several instalments to a municipal corporation, municipality or school board, has effect from the coming into force of the regulation contemplated in that paragraph 4.

**Effect.** The coming into effect of such a section does not entail a person's obligation to pay a tax or an amount, payable before

that coming into effect, on a shorter term or in greater instalments than under the provisions amended by such a section.

Factor. **564.** Any section of this act, including an amendment made by it to another act, providing that values entered on the assessment roll of a municipal corporation must be multiplied by the factor established for that roll by the Minister under this act, has effect, for a municipal corporation, from the day that factor is established for its roll made for the fiscal period 1980.

Effect. If the provision involves more than one municipal corporation, it has effect only when the factors of all the rolls contemplated in the first paragraph of the interested municipal corporations have been established.

C.T.C.U.Q. deficit. **565.** Section 248 of the Québec Urban Community Act, as it read before it was replaced by section 408, continues to apply with regard to the deficit incurred by the Commission de transport de la Communauté urbaine de Québec for its fiscal period 1979 as if it had not been so replaced.

Loan by-law. The municipalities which as a result of the application of this section and of section 248 of the Québec Urban Community Act, replaced by section 408, must pay two aliquot shares in 1980, may adopt a loan by-law to spread the cost of one of those aliquot shares over a period of not over ten years. The loan by-law comes into force only on approval by the Minister.

"each year". **566.** In the third paragraph of section 29 of the charter of the Catholic School Commission of Québec, replaced by section 482, the words "each year" designate the year 1981 and any subsequent years.

"each year". **567.** In section 32 of the said charter, replaced by section 483, the words "each year" designate the year 1981 and any subsequent years.

Applicable provision. **568.** Sections 32 and 33 of the said charter, as they read before they were replaced by section 483, continue to apply with regard to the school year 1979-1980 as if they had not been so replaced.

Apportionment. **569.** The amount entered on the certificate of 19 June 1979 of the finance director of the city of Montreal, with respect to the interest on and amortization of the loans of that city, and contemplated in section 306 of the Montreal Urban Community Act, for the period 1 May to 31 December 1979, is to be apportioned by the treasurer of the Communauté urbaine de Montréal among the municipalities served during that period on the basis of the values

entered on the roll of each municipality, multiplied by the factor established by the Minister under section 264. Any excess in the apportionment for public transport collected up to 31 December 1979 must be used to reduce the amount entered on the certificate before apportioning it.

C.T.C.U.M. deficit. The treasurer of the Communauté urbaine de Montréal shall apportion that part of the operating deficit of the Commission de transport de la Communauté urbaine de Montréal incurred in 1979 and not made up by a government grant, among the municipalities served during that period, within the thirty days following the filing of the report of the auditors of the Commission, on the same basis as the apportionment provided for in the first paragraph.

Payment. Each municipality may, for the purpose of paying the aliquot shares,

(1) appropriate any available surplus;

(2) not later than 15 April 1980, apply by resolution to the Community for a loan in its name, for a term not exceeding ten years, of the amount it indicates. The Community borrows in its own name, in accordance with section 259 of the Montreal Urban Community Act, for the benefit of the municipality or municipalities which applied to it therefor, the amount so indicated plus the borrowing charges and interest incurred.

Expenditures. All expenditures arising out of a loan contracted under the preceding paragraph, in capital, interest and accessories are at the expense of the municipality for whose benefit the Community has made the loan, and are guaranteed by the general fund of that municipality; these annual charges are added to the annual share of that municipality and are assimilated to that share.

Remittance. Not later than 10 May 1980, the Communauté urbaine de Montréal shall remit to the city of Montreal and to the Transit Commission the amount of apportionments contemplated in the first and second paragraphs of this section. For that purpose, the community may borrow from its working fund created under section 259*a* of the Montreal Urban Community Act, any amount it has not received, which amount bears interest at the rate provided by the by-law having created the said working fund.

Words replaced. **570.** For the fiscal period 1980, the words and figure "1 September of the year preceding that fiscal period" in section 307 of the Montreal Urban Community Act, replaced by section 424, are replaced by the word and figures "31 December 1979".

Final  
apportion-  
ment.

**571.** For the purposes of the fiscal period 1980, the treasurer of the Communauté urbaine de Montréal, when making the final apportionment under section 257 of the Montreal Urban Community Act, replaced by section 420, shall take into account, in addition to the particulars mentioned in that section, the alterations made to the roll in accordance with section 531, to the extent that those alterations have effect on 1 January 1980.

Place of  
business.

**572.** The taxable rental value of a place of business, situated in the territory of a municipal corporation that is a member of the Communauté urbaine de Montréal, comprised in a unit of assessment the value of which entered on the real estate assessment roll of that corporation, multiplied by the factor established for that roll under section 264, is lower than \$250 000 and to which section 237 applies, shall not exceed for the fiscal period 1980, 1981, 1982 or 1983, the amount computed under the second paragraph.

Maximum  
amount.

The maximum amount contemplated in the first paragraph is the lesser of

(1) the rental value of the place of business entered on the roll of rental values; and

(2) the taxable rental value obtained by means of the following formula:

$$VLI = \frac{vl \times p}{\sum vl \div vf}$$

Symbols.

For the purposes of the formula provided in subparagraph 2 of the second paragraph,

- (1) VLI means taxable rental value;
- (2) vl means rental value of the place of business entered on the roll of rental values;
- (3) p means a ceiling of .15 for the fiscal period 1980;  
a ceiling of .17 for the fiscal period 1981;  
a ceiling of .19 for the fiscal period 1982;  
a ceiling of .21 for the fiscal period 1983;
- (4)  $\sum vl$  means the aggregate of the rental values of the places of business and other premises comprised in the unit of assessment, entered on the roll of rental values;
- (5) vf means the real estate value, entered on the roll, of the unit of assessment mentioned in subparagraph 4, multiplied by the factor established for that roll under section 264.

Restriction. The first, second and third paragraphs do not apply in the territory of a municipal corporation, for the fiscal period 1980, 1981, 1982 or 1983, unless the municipal corporation adopts a resolution to that effect for that fiscal period.

"rental value". Where the first, second and third paragraphs apply in the territory of a municipal corporation, the words "rental value" in section 237 mean the taxable rental value computed under this section, when it applies in that territory.

Adjustment of rent. **573.** The lessee of a place of business, premises or a dwelling comprised in a unit of assessment that is subject, during the fiscal period that began in 1979, to a supplemental tax or a surtax abolished by section 378, 418, 468 or 495, is entitled, on making an application therefor to the lessor within two years of the coming into force of this act, to an adjustment of the rent of the place of business, premises or dwelling, from 1 January 1980, proportionate to the reduction of taxes resulting from that abolition of taxes, in respect of that unit of assessment, but the factors enumerated in article 1664*f* of the Civil Code must be taken into account for the year 1980 and in respect of leases for over twelve months.

Deposit of the roll. **574.** The time for the deposit of the roll prescribed by section 70 does not bind the assessor who, under a contract made with a municipality before 20 November 1979, undertook to deposit the roll at another time.

Effect. The first paragraph has effect until 1 January 1984 or until the day prior to the expiration of the contract.

Refund. **575.** If a municipal corporation has imposed in 1979 a tax or a permit under a provision that ceases to have effect on 1 January 1980, and the tax or permit has been imposed for a period ending in 1980, the municipal corporation must refund to every person who has paid the tax or the permit for the whole period, an amount of it proportionate to the relation between the number of months of that period in 1980 and the total number of months of that period.

Credit. The refund may be replaced by an equivalent credit on the business tax payable by that person for the fiscal period 1980.

Apportionment. **576.** Subject to the provisions respecting the apportionment of the expenses and deficits of the Communauté urbaine de Montréal and the Communauté urbaine de Québec and their Transit Commissions, the agreements respecting the apportionment of expenses between municipal corporations and municipalities entered into before 21 December 1979 continue to apply until their expiration.

Apportionment.

Subject to the same reservation, the provisions respecting the apportionment of expenses in the county corporations and the communities, existing before the date mentioned in the first paragraph, continue to apply to the apportionnement of expenses incurred in 1979.

Applicability.

**577.** For the purposes of the coming into force of a regulation made under this act within three months after the coming into force of this act, only the third and fourth paragraphs of section 266 apply.

Fiscal potential.

**578.** For the purposes of sections 161 of the Québec Urban Community Act, 257 of the Montreal Urban Community Act and 244 of the Outaouais Regional Community Act, amended or replaced by sections 403, 420 and 438, respectively, when a municipal corporation that is a member of the community has no roll of rental values, the fiscal potential of that municipal corporation is equal to the sum of the amounts computed in accordance with subparagraphs 1 and 2:

(1) the amount computed under subparagraph 1 of the third paragraph of section 161 above mentioned, subparagraph 1 of the third paragraph of section 257 above mentioned, or subparagraph 1 of the second paragraph of section 244 above mentioned; and

(2) the amount obtained by multiplying  $VFC$  by the factor established by the Minister for the roll of the municipal corporation under section 264 and by the median proportion determined as  $\frac{VL}{VF}$  for each municipal corporation in the community that has a roll of rental values.

Symbols.

For the purposes of subparagraph 2 of the first paragraph,

(1) "VL" means the aggregate of rental values of the place of business situated in the territory of a municipal corporation to which section 232 applies;

(2) "VF" means the aggregate of the taxable real estate values of the municipal corporation contemplated in subparagraph 1, less the units of assessment destined entirely for residential purposes, constituted of vacant land or of a farm or woodlot;

(3) "C" means the municipal corporation to which this section applies.

Transfer of fiscal resources.

**579.** For the municipal fiscal periods 1980, 1981 and 1982, the Government or such minister as it may designate shall pay a sufficient sum to each municipal corporation to bring its net transfer of fiscal resources up to ten dollars per inhabitant for

each of those fiscal periods, if such net transfer to it by the application of this act is less than that amount.

Amount. The Minister shall fix that sum in each case.

Population. For the purposes of this section, the population of the territory of a municipal corporation is that established in accordance with article 16a of the Municipal Code or section 7 of the Cities and Towns Act.

Consolidated revenue fund. **580.** The sums required for the payment of an amount by the Government or a minister or agency of the Government are taken for the fiscal period 1979-1980 out of the consolidated revenue fund and, for subsequent fiscal periods, out of the sums granted each year for that purpose by the Legislature.

Appropriations. The sums required for the application of Chapter IX are taken for the fiscal period 1979-1980 out of the sums granted by the Legislature for the operation of the Bureau de révision de l'évaluation foncière du Québec established by the Real Estate Assessment Act and, for subsequent fiscal periods, out of the sums granted each year by the Legislature for the application of Chapter IX.

Effect. **581.** Section 8 has effect as from 1 January 1972.

Effect. **582.** Section 228 has effect from the beginning of the fiscal period of the person contemplated in section 221 that terminates in 1979.

Effect. **583.** Sections 272 to 274, 276 and 277 have effect, for a village or rural corporation, from the day the clerk completes the preparation, under section 60, of the schedule to the assessment roll of that corporation for its fiscal period 1980.

Effect. **584.** For a municipal corporation governed by the Municipal Code, paragraph 1 of section 268, section 286, paragraph 1 of section 289 and sections 293, 294, 297 and 331 have effect from 1 January 1984 or from the fiscal period preceding that date for which the corporation imposes a business tax under this act.

Effect. For a municipal corporation governed by another act, sections 306, 310, 312, 313, 331, 448 to 451, 453, 457 and 470 have effect from 1 January 1982, or from the fiscal period preceding that date for which the corporation imposes a business tax under this act.

Effect. The repeal or abrogation of a provision mentioned in Schedule A that regards a permit or licence or annual duties required for the carrying on of an activity has effect in accordance with the second paragraph.

Business  
tax.

A business tax imposed for the fiscal period 1980 and based on the rental value before 21 December 1979 must be in conformity with sections 232 and following and is deemed to have been imposed pursuant to this section.

Effect.

**585.** Sections 337 and 394 have effect from 1 October 1980.

Effect.

**586.** Sections 392 and 393 have effect as from 1 April 1979.

Effect.

**587.** The second paragraph of section 81 has effect from 15 November 1980.

Effect.

**588.** Sections 398 and 399 have effect from the date of coming into force of sections 115 and 205, respectively, of the Act respecting land use planning and development.

Effect.

**589.** The Government may, by proclamation, fix the date from which paragraphs 4 and 5 of section 204 cease to have effect.

Coming  
into force.

**590.** This act comes into force on the day of its sanction.

## SCHEDULE "A"

LEGISLATIVE PROVISIONS REPEALED  
UNDER SECTION 487

City or Town	Title of the Act	Repealed provisions
1. Acton Vale	Charter of the town of Acton Vale (1908, c. 102)	Section 16
2. Anjou	Charter of the town of Anjou (1955-1956, c. 114)	Section 31
	Act respecting the town of Anjou (1977, c. 85)	Section 4
3. Arthabaska	Charter of the town of Arthabaska (1903, c. 70)	Paragraphs <i>b</i> to <i>d</i> of section 24; sections 25 to 41
4. Asbestos	Act respecting the town of Asbestos (1938, c. 115)	Sections 6 to 9
	Cities and Towns Act (Revised Statutes, 1925, c. 102)	Second and third paragraphs of section 528, replaced for the town of Asbestos by section 10 of chapter 115 of the statutes of 1938
	Act to amend the charter of the town of Asbestos (1950, c. 108)	Sections 1, 5 and 6
	Act to amend the charter of the town of Asbestos (1951-1952, c. 83)	Section 5
	Act to amend the charter of the town of Asbestos (1952-1953, c. 86)	Section 1
5. Bedford	Act to amend the charter of the town of Bedford (1952-1953, c. 100)	Sections 19 and 20
6. Belleterre	Charter of the town of Belleterre (1942, c. 89)	Section 29

City or Town	Title of the Act	Repealed provisions
7. Berthier-ville	Act to amend the charter of the town of Berthierville (1951-1952, c. 95)	Section 10
8. Black Lake	Act to amend the charter of the town of Black Lake (1956-1957, c. 115)	Section 6
9. Brompton-ville	Act respecting the corporation of the town of Bromptonville, county of Richmond, and The school commissioners of the same place (1953-1954, c. 108)	Sections 5 to 7
	Act to amend the charter of the town of Bromptonville (1959-1960, c. 148)	Section 7
10. Coaticook	Revised Statutes, 1909	Section 5736a and 5736b, enacted for the town of Coaticook by section 2 of chapter 103 of the statutes of 1920
	Act to amend the charter of the town of Coaticook (1919-1920, c. 103)	Section 3
	Act respecting the town of Coaticook (1940, c. 99)	Section 38
	Cities and Towns Act (Revised Statutes, 1941, c. 233)	Section 527a, enacted for the town of Coaticook by section 28 of chapter 70 of the statutes of 1946, replaced by section 11 of chapter 92 of the statutes of 1953-1954 and by section 16 of chapter 86 of the statutes of 1957-1958

City or Town	Title of the Act	Repealed provisions
	Act respecting the town of Coaticook (1950-1951, c. 90)	Sections 27 to 29
11. Cookshire	Act to amend the charter of The corporation of the town of Cookshire (1958-1959, c. 104)	Sections 8 and 9
12. Côte Saint-Luc	Act to amend the charter of the town of Côte Saint-Luc (1956-1957, c. 120)	Section 4
13. Cowansville	Charter of the town of Cowansville (1959-1960, c. 139)	Sections 19 to 21
14. Dolbeau	Act to amend the charter of the town of Dolbeau (1956-1957, c. 108)	Section 6
15. Dorion	Act to amend the charter of the town of Dorion (1951-1952, c. 96)	Section 13
16. Dorval	Act to amend the charter of the town of Dorval (1954-1955, c. 83)	Section 1
	Act to amend the charter of the city of Dorval (1956-1957, c. 91)	Section 4
17. East Angus	Act to amend the charter of the town of East Angus (1919-1920, c. 102)	Section 2
	Act to amend the charter of the town of East Angus (1952-1953, c. 95)	Sections 7 and 8
18. Farnham	Charter of Farnham (1956-1957, c. 93)	Sections 29, 30, 34 and 36
19. Gagnon	Charter of the town of Gagnon (1959-1960, c. 161)	Section 26
20. Granby	The Granby City Charter (1916, c. 70)	Sections 56 and 58
	Act to amend The Granby City Charter (1937, c. 107)	Section 12

City or Town	Title of the Act	Repealed provisions
	Act to amend the charter of the city of Granby (1955-1956, c. 79)	Sections 15 and 16
21. Greenfield Park	Act to amend the charter of the town of Greenfield Park (1953-1954, c. 104)	Section 17
22. Joliette	Charter of the city of Joliette (1935, c. 124)	Sections 72 and 73
	An Act to amend the charter of the city of Joliette and to annex new territories to the school municipality of the town of Joliette (1946, c. 63)	Section 25
	Act to amend the charter of the city of Joliette (1948, c. 57)	Sections 7 and 8
	Act to amend the charter of the city of Joliette (1950, c. 92)	Sections 18 and 19
23. Lachine	Charter of the city of Lachine (1909, c. 86)	Sections 43 and 44
	Act to amend the charter of the city of Lachine (1915, c. 96)	Section 4
	Act to amend the charter of the city of Lachine (1919, c. 99)	Section 6
	Act to amend the charter of the city of Lachine (1940, c. 85)	Section 2
	Act to amend the charter of the city of Lachine (1948, c. 56)	Section 3
	Act to amend the charter of the city of Lachine (1959-1960, c. 111)	Section 1
	Act to amend the charter of the city of Lachine (1962, c. 68)	Section 11
24. Lac Mégantic	Act to amend the charter of the town of Lac Mégantic (1957-1958, c. 84)	Sections 6 to 8

City or Town	Title of the Act	Repealed provisions
25. Lauzon	Act to amend the charter of the town of Lauzon (1946, c. 68)	Sections 2 and 3
	Act to amend the charter of the town of Lauzon (1951-1952, c. 82)	Section 26
26. Léry	Charter of the town of DeLéry (1914, c. 90)	Section 24
27. Lévis	Act to amend The charter of the city of Lévis (1969, c. 97)	Section 15
28. Longueuil	Act to amend the charter of the city of Longueuil (1956-1957, c. 85)	Section 4
29. Louiseville	Act to amend the charter of the town of Louiseville (1951-1952, c. 89)	Section 6
	Act to amend the charter of the town of Louiseville (1957-1958, c. 92)	Section 7
30. Magog	Charter of the town of Magog (1936, 1st session, c. 7)	Section 31
	Act to amend the charter of the town of Magog (1950, c. 104)	Section 10
	Act to amend the charter of the town of Magog (1955-1956, c. 86)	Section 4
31. Malartic	Charter of the Town of Malartic (1939, c. 124)	Section 44
32. Marieville	Charter of the town of Marieville (1905, c. 47)	Section 11
33. Mont-Joli	Charter of the town of Mont-Joli (1945, c. 91)	Sections 13a, 13b and 13c
	Act respecting the town of Mont-Joli (1956-1957, c. 105)	Section 11
34. Montreal East	Act to amend the charter of the town of Montreal East (1973, c. 81)	Section 2

City or Town	Title of the Act	Repealed provisions
35. Montreal-North	Act to amend the charter of the town of Montreal-North (1958-1959, c. 78)	Section 15
36. Nicolet	Charter of the town of Nicolet (1910, c. 57)	Sections 29 to 34
37. Pincourt	Charter of the town of Pincourt (1959-1960, c. 168)	Section 15
38. Pointe-aux-Trembles	Act respecting the charter of the town of Pointe-aux-Trembles (1957-1958, c. 78)	Section 5
39. Pointe Claire	Charter of the town of Pointe Claire (1911, c. 71)	Paragraph <i>b</i> of section 24
	Act to amend the charter of the city of Pointe-Claire (1958-1959, c. 61)	Section 10
40. Port Cartier	Charter of the town of Port Cartier (1958-1959, c. 111)	Section 34
41. Richmond	Charter of the town of Richmond (1901, c. 50)	Paragraphs <i>b, c, d, e, g, h, i</i> and <i>j</i> of section 20 and section 21
	Act to amend the charter of the Town of Richmond and respecting the corporation of the town of Richmond, the Catholic Board of School Commissioners of the town of Richmond and the Protestant Board of School Commissioners of the town of Richmond (1952-1953, c. 97)	Sections 6 to 8
	Act to amend the charter of the town of Richmond (1957-1958, c. 93)	Section 6
	Act to amend the charter of the town of Richmond (1958-1959, c. 93)	Section 9

City or Town	Title of the Act	Repealed provisions
	Act to amend the charter of the town of Richmond (1959-1960, c. 142)	Section 3
42. Rimouski	Act to amend the charter of the town of Rimouski (1920, c. 96)	Sections 20 and 22
	Act to amend the charter of the town of Rimouski (1948, c. 66)	Sections 22 and 23
	Act to amend the charter of the town of Rimouski (1949, c. 88)	Sections 4 and 5
43. Rivière-du-Loup	Charter of the city of Rivière-du-Loup ( <i>Fraserville</i> ) (1910, c. 56)	Section 20
	Act to amend the charter of the city of Rivière-du-Loup (1949, c. 87)	Section 15
44. Rouyn	Charter of the city of Rouyn (1948, c. 63)	Section 32
	Act to amend the charter of the city of Rouyn (1954-1955, c. 66)	Section 13
45. Sainte-Agathe-des-Monts	Charter of the town of Ste. Agathe des Monts (1915, c. 103)	Section 79
	Act to amend the charter of the town of Ste. Agathe des Monts (1952-1953, c. 89)	Sections 12 and 13
46. Saint-Hubert	Act to amend the charter of the town of Saint-Hubert ( <i>MacKayville</i> ) and to grant it certain powers (1954-1955, c. 78)	Section 2
	Charter of the town of Saint-Hubert (1957-1958, c. 112)	Section 29
47. Saint-Hyacinthe	Charter of the city of St. Hyacinthe (1934, c. 94)	Sections 55 and 57

City or Town	Title of the Act	Repealed provisions
	Act respecting the city of Saint-Hyacinthe (1958-1959, c. 60)	Section 10
48. Saint-Jean-sur-Richelieu	Charter of the town of Saint-Jean-sur-Richelieu (1890, 1st session, c. 71)	Section 494a
49. Salaberry-de-Valleyfield	Charter of the city of Salaberry-de-Valleyfield (1931-1932, c. 111)	Sections 117, 117a, 118 and 118a
50. Scotstown	Charter of the town of Scotstown (1892, c. 58)	Paragraphs <i>f</i> , <i>g</i> and <i>h</i> of section 12
51. Sept-Iles	Charter of the town of Sept Iles (1950-1951, c. 69)	Section 28
52. Sillery	Act to amend the charter of the city of Sillery (1950, c. 101)	Section 6
	Act to amend the charter of the city of Sillery (1950-1951, c. 80)	Section 3
53. Témiscaming	Charter of the town of Témiscaming ( <i>Kipawa</i> ) (1920, c. 110)	Section 35
54. Thetford Mines	Charter of the town of Thetford Mines (1905, c. 48)	Sections 21 to 25
	Act to amend the charter of the city of Thetford Mines (1959-1960, c. 118)	Section 6
55. Tracy	Act to amend the charter of the town of Tracy (1956-1957, c. 122)	Section 9
	Act to amend the charter of the town of Tracy (1959-1960, c. 137)	Section 8
56. Trois-Pistoles	Act to amend the charter of the town of Trois-Pistoles (1952-1953, c. 96)	Section 2

City or Town	Title of the Act	Repealed provisions
57. Trois-Rivières	Revised Statutes, 1909	Section 5732, replaced for the city of Trois-Rivières by section 71 of chapter 90 of the statutes of 1915
	Charter of the city of Three Rivers (1915, c. 90)	Sections 72 and 73
	Act to amend the charter of the city of Three Rivers (1919, c. 93)	Section 5
	Act to amend the charter of the city of Three Rivers (1933, c. 126)	Section 6
	Act to amend the charter of the city of Three Rivers (1937, c. 106)	Section 12
	Act to amend the charter of the city of Trois-Rivières (1939, c. 107)	Section 23
	Act to amend the charter of the city of Trois-Rivières (1963, 1st session, c. 78)	Section 1
58. Val d'Or	Charter of the town of Val d'Or (1937, c. 121)	Section 23
	Act respecting the town of Val d'Or (1952-1953, c. 85)	Sections 6 and 7
59. Vanier	Charter of the town of Vanier ( <i>Québec-Ouest</i> ) (1916, 1st session, c. 61)	Section 25
60. Verdun	Act to amend the charter of the city of Verdun (1937, c. 109)	Section 1
	Act to amend the charter of the city of Verdun (1939, c. 106)	Section 1
	Act to amend the charter of the city of Verdun (1943, c. 55)	Section 7

City or Town	Title of the Act	Repealed provisions
	Act to amend the charter of the city of Verdun (1947, c. 82)	Section 5
	Act to amend the charter of the city of Verdun (1959-1960, c. 107)	Section 8
	Act to amend the charter of the city of Verdun (1962, c. 62)	Section 3
61. Victoriaville	Charter of the town of Victoriaville (1936, 1st session, c. 8)	Section 23
	Act to amend the charter of the town of Victoriaville (1956-1957, c. 94)	Section 4
62. Waterloo	Act respecting the town of Waterloo and the Board of Catholic School Commissioners of the town of Waterloo (1954-1955, c. 87)	Section 6
63. Westmount	Act to amend the charter of the city of Westmount (1916, c. 46)	Section 4
64. Windsor	Act to amend the charter of the town of Windsor (1945, c. 87)	Section 13