



NATIONAL ASSEMBLY

FIRST SESSION

THIRTY-FOURTH LEGISLATURE

Bill 5

**An Act to amend the Act respecting
municipal taxation and other
legislation respecting the finances
of municipalities**

Introduction

**Introduced by
Mr Yvon Picotte
Minister of Municipal Affairs**

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EXPLANATORY NOTES

This bill provides that the debtor of a tax computed on the basis of an entry on the real estate assessment roll or roll of rental values cannot invoke the existence of a complaint or proceedings for the quashing or setting aside of the roll to be exempted from the payment of the tax within the prescribed time.

The bill also specifies the power of a municipality to fix a deadline for the payment of a tax in several instalments.

Finally, the bill replaces a transitional provision of the Act respecting municipal taxation to provide for an extension of the period during which a non-taxable immovable remains subject to a special tax imposed, for the repayment of a loan, before the coming into force of this Act.

ACTS AMENDED BY THIS BILL:

- (1) Cities and Towns Act (R.S.Q., chapter C-19);
- (2) Municipal Code of Québec (R.S.Q., chapter C-27.1);
- (3) Act respecting municipal taxation (R.S.Q., chapter F-2.1);
- (4) Charter of the city of Montréal (1959-60, chapter 102).

Bill 5

An Act to amend the Act respecting municipal taxation and other legislation respecting the finances of municipalities

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING MUNICIPAL TAXATION

1. Section 246 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) is amended by replacing the first and second paragraphs by the following paragraphs:

“246. A municipal tax supplement resulting from an alteration to the roll made pursuant to section 174 must be paid within the time prescribed in or pursuant to section 252. A school tax supplement resulting from such an alteration must be paid within the time applicable for school taxes under the Education Act (1988, chapter 84) or, if school taxes are collected by a municipal corporation or a municipality, within the time prescribed in or pursuant to section 252 for a single payment.

The supplements bear interest at the same rate as the tax from the expiry of the time limit applicable.”

2. Section 248 of the said Act is amended

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

“248. A municipal tax supplement resulting from an alteration to the roll made pursuant to section 182 or from the deposit of a new roll provided for in section 183, including interest computed in accordance with the second paragraph, must be paid within the time

prescribed in or pursuant to section 252. A school tax supplement resulting from such an alteration or deposit, including the interest it bears, must be paid within the time applicable for school taxes under the Education Act or, if school taxes are collected by a municipal corporation or a municipality, within the time prescribed in or pursuant to section 252 for a single payment.”;

(2) by replacing the words “The supplement bears” in the first line of the second paragraph by the words “The supplements bear”.

3. Section 250 of the said Act is amended

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

“250. An amount due under section 213, 219 or 220 must be paid within the following time limits:

(1) if due to a municipal corporation, it must be paid within the time prescribed in or pursuant to section 252;

(2) if due to a school board, it must be paid within the time applicable for school taxes under the Education Act or, if school taxes are collected by a municipal corporation or a municipality, within the time prescribed in or pursuant to section 252 for a single payment;

(3) if due to the Minister of Agriculture, Fisheries and Food or to the Government, it must be paid within thirty days from the sending of a demand for payment by the Minister or by the Minister of Municipal Affairs, as the case may be.”;

(2) by replacing the words “thirty days from the date on which it is exigible” in the first and second lines of the second paragraph by the words “the time limit applicable”.

4. Section 250.1 of the said Act, enacted by section 69 of chapter 76 of the statutes of 1988, is amended by replacing the words “outstanding amount of taxes at the expiry of the time specified in the demand for payment” in the second and third lines of the first paragraph by the words “amount of exigible municipal taxes”.

5. Section 252 of the said Act is replaced by the following sections:

“252. Municipal real estate taxes must be paid in a single payment. However, where, for one account, the total amount of taxes to be paid is equal to or greater than the amount fixed by the regulation made under paragraph 4 of section 263, the taxes may be

paid, at the option of the debtor, in a single payment or in two equal instalments. The council of the municipal corporation or municipality by which the taxes are collected may, by by-law, increase the number of equal instalments that may be made by the debtor to a maximum of six.

The final date on which the single payment or first instalment of municipal real estate taxes may be paid is the thirtieth day following the sending of the account; where the taxes may be paid in several instalments, the final date on which any instalment subsequent to a first instalment is, in the case of two or three instalments, the ninetieth day following the last day on which the previous instalment may be made or, in the case of four instalments, the sixtieth day or, in the case of five instalments, the forty-fifth day or, in the case of six instalments, the thirtieth day. However, the council of the municipal corporation or municipality by which the taxes are collected may, by by-law, extend that period by fixing another final date on which a single payment or each equal instalment may be paid; it may, by by-law, delegate that power to the executive or administrative committee or to a municipal officer.

Where an instalment is not paid within the prescribed time, the balance becomes exigible immediately. However, the council of the municipal corporation may, by by-law, prescribe that only the amount of the unpaid instalment becomes exigible.

The council of the municipal corporation or municipality by which municipal real estate taxes are collected may, by by-law, order that the rules prescribed in or pursuant to this section also apply to other municipal taxes or compensations which it collects.

Only the rules concerning the single payment apply to a tax imposed as a result of a supplementary budget.

This section applies notwithstanding any inconsistent provision of a general law or special Act.

“252.1 Notwithstanding any inconsistent provision of a general law or special Act, no person from whom payment of a tax imposed on the basis of an entry on the real estate assessment roll or roll of rental values, or of any amount payable under this division in connection with such a tax may refuse to make the payment on the ground that a complaint has been filed or proceedings to quash or set aside have been introduced with respect to the entry or the roll.”

6. Section 253.23 of the said Act is amended by replacing the second paragraph by the following paragraph:

“Any such amount is exigible at the expiry of the time prescribed in or pursuant to section 252.”

7. Section 263 of the said Act, amended by section 82 of chapter 76 of the statutes of 1988, is again amended by replacing paragraph 4 by the following paragraph:

“(4) fix the minimum amount that the total municipal real estate tax due in one account must attain to entitle the debtor to pay his taxes in two or more instalments;”.

8. Section 553 of the said Act is replaced by the following section:

“553. Unless otherwise prescribed by by-law of the municipal corporation, the immovables that have become exempt from real estate tax solely by reason of a change in law entailed by the coming into force of the Real Estate Assessment Act or this Act and that have remained so exempt since then for that sole reason shall remain subject to any special taxes imposed on them to defray the annual payment in capital and interest of loans ordered before the law was changed.”

CITIES AND TOWNS ACT

9. Section 479 of the Cities and Towns Act (R.S.Q., chapter C-19) is amended by inserting the words “, subject to Division IV of Chapter XVIII of the Act respecting municipal taxation which deals with the payment and refund of taxes,” after the word “payable” in the third line.

10. Section 496 of the said Act is amended by inserting the words “, subject to Division IV of Chapter XVIII of the Act respecting municipal taxation which deals with the payment and refund of taxes,” after the word “and” in the second line of the second paragraph.

11. Section 504 of the said Act is amended by inserting the words “, subject to Division IV of Chapter XVIII of the Act respecting municipal taxation which deals with the payment and refund of taxes,” after the word “payable” in the fourth line.

12. Section 505 of the said Act is amended by replacing the words “delay prescribed in section 504,” in the first and second lines by the words “time prescribed therefor by section 504 or, as the case may be, any other period of time applicable under Division IV of Chapter XVIII of the Act respecting municipal taxation which deals with the payment and refund of taxes”.

13. Section 509 of the said Act, amended by section 120 of chapter 52 of the statutes of 1989, is again amended by inserting the words “, unless section 252.1 of the Act respecting municipal taxation provides that the tax must be paid despite the proceedings to quash or annul” after the word “annulled” in the third line of the fourth paragraph.

MUNICIPAL CODE OF QUÉBEC

14. Article 965 of the Municipal Code of Québec (R.S.Q., chapter C-27.1) is amended by inserting the words “, subject to Division IV of Chapter XVIII of the Act respecting municipal taxation which deals with the payment and refund of taxes,” after the word “payable” in the third line.

15. Article 981 of the said Code is amended by replacing the words “delay provided in article 1013” in the second line of the first paragraph by the words “time prescribed therefor by article 1013 or, as the case may be, any other period of time applicable under Division IV of Chapter XVIII of the Act respecting municipal taxation which deals with the payment and refund of taxes”.

16. Article 998 of the said Code is amended by replacing the comma in the second line by the words “and, subject to Division IV of Chapter XVIII of the Act respecting municipal taxation which deals with the payment and refund of taxes,”.

17. Article 1012 of the said Code is amended by inserting the words “, subject to Division IV of Chapter XVIII of the Act respecting municipal taxation which deals with the payment and refund of taxes,” after the word “payable” in the fourth line of the first paragraph.

18. Article 1019 of the said Code, amended by section 125 of chapter 52 of the statutes of 1989, is again amended by inserting the words “, unless section 252.1 of the Act respecting municipal taxation provides that the tax must be paid despite the proceedings to quash or annul” after the word “annulled” in the third line of the third paragraph.

CHARTER OF THE CITY OF MONTRÉAL

19. Article 524 of the charter of the city of Montréal (1959-60, chapter 102), amended by section 55 of chapter 59 of the statutes of 1962, by section 20 of chapter 70 of the statutes of 1963 (1st session), by section 24 of chapter 86 of the statutes of 1966-67, by section 7 of

chapter 90 of the statutes of 1968, by section 1 of chapter 91 of the statutes of 1968, by section 21 of chapter 96 of the statutes of 1971, by section 4 of chapter 76 of the statutes of 1972, by section 58 of chapter 77 of the statutes of 1973, by section 48 of chapter 77 of the statutes of 1977, by section 82 of chapter 7 of the statutes of 1978, by section 10 of chapter 40 of the statutes of 1980, by section 21 of chapter 71 of the statutes of 1982, by section 670 of chapter 91 of the statutes of 1986, by section 27 of chapter 111 of the statutes of 1987, by section 2 of chapter 86 of the statutes of 1988, by section 12 of chapter 87 of the statutes of 1988 and by section 12 of chapter (*insert here the chapter number of Bill 264 in the volume of the statutes of Québec for 1989*) of the statutes of 1989, is again amended by inserting the words “, subject to Division IV of Chapter XVIII of the Act respecting municipal taxation which deals with the payment and refund of taxes,” after the word “exigible” in subparagraph *f* of paragraph 18.

20. Article 650 of the said charter, replaced by section 72 of chapter 77 of the statutes of 1977 and by section 23 of chapter 22 of the statutes of 1979, is amended by replacing the word “fix” by the words “subject to Division IV of Chapter XVIII of the Act respecting municipal taxation which deals with the payment and refund of taxes, fix”.

21. Article 788 of the said charter is amended by striking out the second paragraph.

22. Article 851 of the said charter, enacted by section 63 of chapter 71 of the statutes of 1982, is amended by adding, at the end, the following paragraph:

“The first paragraph does not apply if the city availed itself, in respect of that tax, of the power provided for in the fourth paragraph of section 252 of the Act respecting municipal taxation which deals with the payment, in several instalments, of taxes other than real estate taxes.”

TRANSITIONAL AND FINAL PROVISIONS

23. Every by-law of a municipality or urban or regional community adopted under section 252 of the Act respecting municipal taxation, as it existed before being replaced by section 5 of this Act, remains in force whether consistent or not with this Act.

24. The Regulation respecting the payment of taxes in instalments adopted under paragraph 4 of section 263 of the Act

respecting municipal taxation, as it existed before being replaced by section 7 of this Act, remains in force solely as regards the minimum amount that the total municipal real estate tax due in one account must attain to entitle the debtor entitled to pay his taxes in two or more instalments.

25. This Act comes into force on *(insert here the date of assent to this Act)*.