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# NATIONAL ASSEMBLY

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FIRST SESSION

THIRTY-FOURTH LEGISLATURE

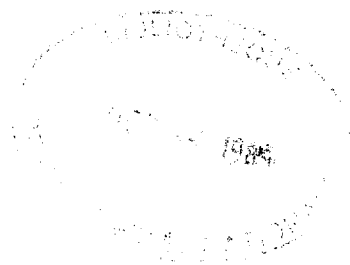
Bill 8

## **An Act to amend the Act respecting Northern villages and the Kativik Regional Government**

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### **Introduction**

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



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### EXPLANATORY NOTES

*This bill specifies the powers for making by-laws relating to the collection of taxes by Northern villages, in particular by allowing villages the possibility of permitting ratepayers to pay their taxes in several instalments.*

*It clarifies the concept of "occupant" of an immovable by striking out, from 1 January 1989 and for the purpose of taxation, the condition stating that the person must enjoy the revenues derived from the immovable in order to be considered to be the occupant.*

*Finally, the bill amends certain provisions relating to obligations imposed on owners, lessees or occupants, or on two such groups, to make such obligations applicable to all three groups.*

## Bill 8

### **An Act to amend the Act respecting Northern villages and the Kativik Regional Government**

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

**1.** Section 2 of the Act respecting Northern villages and the Kativik Regional Government (R.S.Q., chapter V-6.1) is amended by replacing the words “otherwise than as owner, usufructuary or institute, and who enjoys the revenues derived from such immovable” in the second and third lines of paragraph 0 by the words “except for the owner, lessee, any person living in the immovable without making it his usual place of residence and any person who is the dependant of another person with whom he occupies the immovable”.

**2.** Section 20 of the said Act, amended by section 53 of chapter 49 of the statutes of 1988, is again amended by replacing the figure “225” in the sixth line of subparagraph 5 of the first paragraph by the words and figures “219 or 225, as the case may be”.

**3.** Section 173 of the said Act is amended by inserting the words “owners, lessees or” after the word “the” in the fifth line of subparagraph 1 of the first paragraph.

**4.** Section 174 of the said Act is amended

(1) by inserting the word “, lessee” after the word “owner” in the third line of paragraph 9;

(2) by inserting the word “, leased” after the word “owned” in the fourth line of paragraph 9;

(3) by inserting the word “, lessee” after the word “owner” in the seventh line of paragraph 9.

**5.** Section 179 of the said Act is amended by inserting the words “owner, lessee or” after the word “any” in the first line of paragraph 1.

**6.** Section 184 of the said Act is amended by inserting the word “, lessees” after the word “owners” in the first line of the second paragraph.

**7.** Section 195 of the said Act is amended by inserting the word “, lessees” after the word “owners” in the first line of the second paragraph.

**8.** Section 196 of the said Act is amended by inserting the word “, lessees” after the word “owners” in the first line.

**9.** Section 214 of the said Act is amended by replacing the words “Every person occupying property or part of any property of which he is neither the owner nor the lessee shall be liable for the payment of such tax. Such tax shall then be based on the rental value of such property or part of such property” in the first four lines of the second paragraph of paragraph 2 by the words “Every occupant shall also be liable for the payment of such tax, which shall then be based on the rental value of the immovable or the part of it occupied by him”.

**10.** Section 219 of the said Act is amended

(1) by striking out the words “at the time fixed by the by-laws” in the second line of the first paragraph;

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

“The council may, by by-law,

(1) allow a ratepayer the choice of paying a tax in a single payment or in several equal instalments, the number of which shall be determined by the council;

(2) determine the term of payment of the single payment or each of the equal instalments;

(3) provide for the sharing of the obligation to pay a tax imposed on the lessee or occupant of an immovable in cases where there are successive lessees or occupants during the same fiscal year;

(4) provide for any other terms and conditions relating to the collection of a tax.

The by-laws enacted under the second paragraph may differ according to the tax or the category of immovable concerned."

**11.** Section 225 of the said Act is amended by inserting the words "within the period of time determined under section 219, or, if no period of time is determined," after the word "payable" in the fourth line.

**12.** Section 9, and section 1 for the purposes of the second paragraph of paragraph 2 of section 214 of the Act respecting Northern villages and the Kativik Regional Government as amended by section 9, shall have effect from 1 January 1989.

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