NATIONAL ASSEMBLY

FIRST SESSION THIRTY-FOURTH LEGISLATURE

Bill 145

An Act to amend various legislative provisions respecting municipal finances

Introduction

Introduced by
Mr Claude Ryan
Minister of Municipal Affairs

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EXPLANATORY NOTES

This bill amends the Act respecting municipal taxation for the purpose of implementing a series of measures announced in the governmental document of December 14 1990 entitled "A Sharing of Responsibilities between Québec and the Municipalities: Toward a New Balance". At the same time, the bill makes numerous adjustments to these measures.

The bill gives all local municipalities of Québec the power to impose a surtax on non-residential immovables, without, however, abolishing the business tax. The revenues that the municipality expects to draw from the surtax, the business tax or from both sources at the same time cannot exceed a certain maximum, which will be higher for those municipalities obliged to contribute more to the operating expenses of a public transit authority. A municipality which imposes the surtax will be able to grant an abatement in order to take into account vacancies on the premises of an immovable subject to this surtax. In addition, rental increases will be allowed in consideration of the new surtax even if the existing lease does not contain a stipulation to that effect. In order to compensate for the rent increases, certain lessees presently benefiting from a business tax exemption will be able to obtain a reimbursement from the municipality of part of the surtax assessed on the premises they occupy.

In order to ensure consistency with the new surtax, the bill makes different adjustments to the present business tax scheme. In particular, it will specify that this tax may not be imposed by reason of an activity consisting in furnishing a place of residence or related services.

The bill also permits those municipalities which are members of a public transit authority to impose a tax on the owners of non-residential parking areas.

It introduces the contribution of motorists to public transit. From 1 January 1992, this contribution, in the amount of $30, will be

collected by the Société de l'assurance automobile du Québec from persons required to pay registration fees and whose addresses, according to the registers of the Société, are in a census area which includes the territory of a public transit authority. The sums thus collected will be redistributed to these transit authorities.

From 1 January 1992, the bill eliminates the obligatory duty on amusements by giving local municipalities the choice of requiring payment of this duty. However, even where a municipality opts for imposing it, the duty may not be collected with respect to an amusement held in a place which is part of a category established by government regulation or is designated by name in such a regulation.

On the other hand, from 1 January 1992, the bill imposes the collection of duties on the transfer of immovables throughout Québec. At that time, the rate of the duty will be increased.

Also from 1 January 1992, every local municipality, regardless of its size, will be required to ensure that its territory is served by a municipal police force; for this purpose, it will be authorized to either create its own force or enter into an agreement so as to be served by the police force of another municipality or an intermunicipal management board. If a municipality does not fulfill this obligation, it will be required to pay the Government a sum established by governmental regulation to compensate for part of the costs incurred for services of the Sûreté du Québec in the territory of the municipality.

The bill provides that, from 1 January 1992, the compensations taking the place of the taxes paid by the Government with respect to elementary and secondary schools will be computed at 25% rather than 50% of the global rate of taxation of the municipality.

Other than the amendments which result from the governmental proposals of 14 December 1992, the bill contains various improvements to the financial provisions governing municipal bodies.

In particular, it specifies which installations or property of the oil refineries must be entered on the assessment roll and the taxable value of these refineries. It eliminates the obligation to use registered or certified mail wherever it exists in the Act respecting municipal taxation, leaving it to each municipal body to decide whether the use of such mail is justified in view of the fact that, from now on, various deadlines for the date of receipt of a document rather than the date it is sent are instituted. It retroactively abolishes the obligation of

municipalities of 5 000 inhabitants or more and those which are part of an urban community to apply the measure of averaging of the variations, in taxable values noticed at the coming into force of a new three-year roll. It clarifies the powers of the Commission municipale du Québec to grant real estate and business tax exemptions. Finally, it gives the court the power to issue any order necessary to adjust the fiscal effects of abolishing an assessment roll.

This bill contains amendments of concordance to several Acts.

ACTS AMENDED BY THIS BILL:

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

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

– Highway Safety Code (R.S.Q., chapter C-24.2;)

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

– Act respecting the Communauté urbaine de l'Outaouais (R.S.Q., chapter C-37.1);

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

– Act respecting the Communauté urbaine de Québec (R.S.Q., chapter C-37.3);

– Act respecting municipal and intermunicipal transit corporations (R.S.Q., chapter C-70);

– Amusement Tax Act (R.S.Q., chapter D-14);

– Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2);

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

– Act respecting the Institut de tourisme et d'hôtellerie du Québec (R.S.Q., chapter I-13.02);

– Act respecting the Ministère des Transports (R.S.Q., chapter M-28);

– Act to authorize municipalities to collect duties on transfers of immoveables (R.S.Q., chapter M-39);

– Act respecting police organization (R.S.Q., chapter O-8.1);

– Act respecting municipal territorial organization (R.S.Q., chapter O-9);

– Police Act (R.S.Q., chapter P-13);

– Act respecting the Société de l'assurance automobile du Québec (R.S.Q., chapter R-4);

– Act respecting the Société de promotion économique du Québec métropolitain (R.S.Q., chapter S-11.04);

– Act respecting the Société des établissements de plein air du Québec (R.S.Q., chapter S-13.01);

– Act respecting the Société immobilière du Québec (R.S.Q., chapter S-17.1);

– Transport Act (R.S.Q., chapter T-12);

– Cree Villages and the Naskapi Village Act (R.S.Q., chapter V-5.1);

– Act respecting Northern villages and the Kativik Regional Government (R.S.Q., chapter V-6.1);

– Act respecting the Société de transport de la rive sud de Montréal (1985, chapter 32);

– Act respecting the Conseil métropolitain de transport en commun and amending various legislation (1990, chapter 41);

– Act respecting the Société du parc industriel et portuaire de Bécancour (1990, chapter 42);

– Act to amend various legislation respecting the Outaouais intermunicipal bodies (1990, chapter 85);

– Act respecting assistance for the development of cooperatives (1991, chapter 1);

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

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

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THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING MUNICIPAL TAXATION

1. The heading of Chapter I of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) is amended by inserting the words "AND APPLICATION".

2. Section 1 of the said Act, amended by section 111 of chapter 85 of the statutes of 1990, is again amended

(1) by striking out the definitions of the words "county corporation" and "municipal corporation";

(2) by replacing the words "municipal corporation or municipality" in the second line of the definition of the word "clerk" by the words "local municipality or a municipal body responsible for assessment";

(3) by striking out the definition of the word "municipality";

(4) by replacing the definition of the word "occupant" by the following definition:

""**occupant**" means a person who occupies an immovable otherwise than as owner or, in the case of a place of business, the person who carries on therein an activity giving rise to the imposition of the business tax or the payment of a sum in lieu thereof;"

and by inserting, after the definition of the word "Minister", the following definition:

""**municipal body responsible for assessment**" means a community, a regional county municipality or a local municipality where no community or regional county municipality has jurisdiction in matters of assessment;";

(5) by replacing the words "municipal corporation" in the second line of the definition of the words "public body" by the words "community, a fabrique";

(6) by replacing the definition of the word "roll" by the following definition:

""**roll**" means the real estate assessment roll or the roll of rental values;";

(7) by replacing the words "or a municipal corporation" in the fourth line of the definition of the words "municipal service" by the words ", a community or an intermunicipal board";

(8) by replacing the definition of the words "real estate tax" by the following definition:

""**real estate tax**" means a tax or surtax that a local municipality or a school board imposes on an immovable or in respect of the immovable if the tax or surtax is imposed regardless of use;".

3. The said Act is amended by inserting, after section 1, the following section:

"**1.1** This Act applies in the territory of every local municipality in Québec, with the exception of Northern, Cree or Naskapi village municipalities.

However, the exception provided in the first paragraph applies subject to section 60 of the Cree Villages and the Naskapi Village Act (R.S.Q., chapter V-5.1) and section 237 of the Act respecting Northern villages and the Kativik Regional Government (R.S.Q., chapter V-6.1)."

4. Section 2 of the said Act is amended

(1) by replacing the words "moveable property or" in the second and third lines by the words "a movable property, a place of business or a";

(2) by inserting the words ", place of business" after the words "moveable property" in the fourth line.

5. Section 3 of the said Act is amended by replacing the words "municipal corporation" in the second line by the word "community".

6. Section 4 of the said Act is replaced by the following section:

"**4.** A community has jurisdiction in matters of assessment in a local municipality whose territory is included in its own."

7. Section 4.1 of the said Act, enacted by section 112 of chapter 85 of the statutes of 1990, is amended

(1) by replacing the words "municipal corporation" in the first line of the first paragraph by the words "local municipality";

(2) by replacing the words "municipal corporation" in the first line of the second paragraph by the word "municipality";

(3) by replacing the word "corporation" in the fourth line of the second paragraph by the word "municipality";

(4) by replacing the words "municipal corporation" in the second and third lines of the third paragraph by the word "municipality";

(5) by replacing the words "municipal corporation" in the first and second lines and in the eighth and ninth lines of the fourth paragraph by the word "municipality";

(6) by replacing the words "municipal corporation" in the first and second lines of the fifth paragraph by the word "municipality";

(7) by replacing the word "corporation" in the ninth line of the sixth paragraph by the word "municipality".

8. Sections 5 to 13 of the said Act are replaced by the following sections:

"**5.** A regional county municipality has jurisdiction in matters of assessment in a local municipality whose territory is included in its own, except in the case of a municipality governed by the Cities and Towns Act (R.S.Q., chapter C-19).

However, it has jurisdiction in a municipality governed by the Cities and Towns Act whose territory is included in its own, provided such municipality was subject to the jurisdiction in matters of assessment of a county corporation immediately before the latter

ceased to exist. It also has jurisdiction in a city or town whose territory is included in its own under articles 678.0.1 to 678.0.4 of the Municipal Code of Québec (R.S.Q., chapter C-27.1).

"**6.** A local municipality which is not subject to the jurisdiction of a community or a regional county municipality in matters of assessment has such competence in its own regard.

A regional county municipality acting as a local municipality with respect to the unorganized territory included in its own, in accordance with the Act respecting municipal territorial organization (R.S.Q., chapter O-9), is subject to this section and not to section 5.

"**7.** Where, following an amalgamation or annexation, the whole territory of a local municipality ceases to be subject to the jurisdiction of a municipal body responsible for assessment and becomes subject to jurisdiction of another body, the conditions of the transfer shall be determined by mutual agreement or, failing agreement and at the request of one of the bodies, by the Commission.

"**8.** The expenditures incurred under section 4 or 5 by a community or regional county municipality with regard to several local municipalities shall be apportioned among them in the manner provided in the Act governing them in such matter, according to the criterion it determines by by-law, which may vary according to the nature of the expenditures.

Failing such a by-law, the expenditures shall be apportioned among the local municipalities in relation to their respective standardized real estate values, within the meaning of section 261.1, or their respective fiscal potentials, within the meaning of section 261.5, depending on whether the expenditures are those of a regional county municipality or of a community."

9. Section 14 of the said Act is replaced by the following sections:

"**14.** Every municipal body responsible for assessment shall cause its real estate assessment roll or, as the case may be, that of each local municipality in which it has jurisdiction to be drawn up by its assessor every three years and for three consecutive municipal fiscal years.

"**14.1** Where a local municipality decides to establish a roll of rental values, it, or, as the case may be, the municipal body responsible for assessment having jurisdiction in its regard shall cause the roll to be drawn up by its assessor for the same fiscal years for which the real estate assessment roll of the municipality applies.

If the municipality does not have jurisdiction in matters of assessment, the municipal body responsible for assessment is not required to cause the roll of rental values drawn up unless it received, before 1 April of the fiscal year preceding the first fiscal year for which the roll is to apply, an authenticated copy of the resolution by which the municipality decides to establish such a roll. The body may cause the roll to be drawn up even if the copy is received after the expiry of the time limit.

A resolution adopted by a municipality in respect of a roll retains its effects in respect of subsequent rolls until it is repealed.

"CHAPTER III.1

"POWERS OF THE ASSESSOR".

10. Section 15 of the said Act is amended

(1) by inserting the words ", in the performance of his duties," after the word "may" in the first line of the first paragraph;

(2) by replacing the words "municipal corporation" in the second line of the first paragraph by the words "local municipality";

(3) by replacing the word "municipality" in the second line of the second paragraph by the words "municipal body responsible for assessment".

11. Section 16 of the said Act, amended by section 424 of chapter 4 of the statutes of 1990, is again amended by replacing the words "of the immoveable subsequently entered on the roll on the deposit of such roll" in the sixth, seventh and eighth lines by the words ", as it appears on the real estate assessment roll at the time the judgment is pronounced, of the unit of assessment in which the property is situated at the time the offence is committed".

12. Section 17 of the said Act is repealed.

13. Section 18 of the said Act, amended by section 425 of chapter 4 of the statutes of 1990, is again amended by replacing the second paragraph by the following paragraph:

"If the owner or occupant or his mandatary refuses, without valid reason, to produce or make available the information mentioned in the first paragraph in compliance with the request of the assessor or his representative, or produces or makes available false information, he is guilty of an offence and liable to the fine prescribed in section 16."

14. Section 19 of the said Act is amended by replacing the word "municipality" in the first line by the words "municipal body responsible for assessment".

15. Section 20 of the said Act is amended by replacing the word "municipality" in the second line by the word "body".

16. Section 21 of the said Act is amended by replacing the word "municipality" in the first line by the word "body".

17. Section 22 of the said Act is amended by replacing the word "municipality" in the first line by the word "body".

18. Section 27 of the said Act is amended by replacing the words "of the municipality is a municipal officer" in the first line of the first paragraph by the words "is an officer of the municipal body responsible for assessment".

19. Section 28 of the said Act is amended

(1) by replacing the words "of the municipality is not an officer" in the first line of the first paragraph by the words "is not an officer of the body";

(2) by replacing the word "municipality" in the fourth line of the first paragraph by the word "body";

(3) by replacing the word "municipality" in the second line of the second paragraph by the word "body".

20. Section 29 of the said Act is amended

(1) by replacing the word "municipality" in the first line by the word "body";

(2) by replacing the word "municipality" in the fifth line by the word "body".

21. Section 30 of the said Act is amended

(1) by replacing the word "municipality" in the first line of the first paragraph by the word "body";

(2) by replacing the word "municipality" in the third line of the first paragraph by the word "body";

(3) by striking out the words "of a municipality" in the first line of the second paragraph.

22. The heading of Chapter V of the said Act is amended by inserting the words "REAL ESTATE ASSESSMENT" before the word "ROLL".

23. Section 31 of the said Act is replaced by the following section:

"**31.** Subject to Division IV, the immovables situated in the territory of a local municipality shall be entered on the real estate assessment roll.

For the purposes of this chapter, the word "roll" means the real estate assessment roll."

24. Section 37 of the said Act is amended

(1) by replacing the words "municipal corporation" in the third line of the first paragraph by the words "local municipality";

(2) by replacing the words "municipal corporation" in the fourth and fifth lines of the first paragraph by the words "local municipality";

(3) by replacing the second and third paragraphs by the following paragraph:

"If the municipality does not have jurisdiction in matters of assessment, its clerk shall transmit the application to the clerk of the municipal body responsible for assessment."

25. Section 46 of the said Act is amended by striking out the words "the fiscal year for which the roll is made or, in the case of a three-year roll, preceding" in the fourth and fifth lines of the first paragraph.

26. Section 46.1 of the said Act is amended by replacing the first and second paragraphs by the following paragraphs:

"**46.1** The assessor shall, in drawing up a roll, equilibrate the values entered on the roll.

However, in the case of a local municipality having a population of less than 5 000 inhabitants, the assessor is dispensed from such obligation if the roll in force is the result of an equilibration."

27. Section 55 of the said Act is amended by striking out the second sentence of the second paragraph.

28. Section 57 of the said Act is amended

(1) by replacing the last two lines of the first paragraph by the words "local municipality adopts a resolution to that effect";

(2) by replacing the second, third and fourth paragraphs by the following paragraphs:

"For the purposes of the first paragraph, any non-taxable unit in respect of which a surtax must be paid in accordance with the first paragraph of section 208 or in respect of which a sum must be paid in lieu of the surtax, either by the Government in accordance with the second paragraph of section 210 or the first paragraph of sections 254 and 255, or by the Crown in right of Canada or one of its mandataries, shall be deemed to be a unit of assessment that may be subject to the surtax referred to in the said paragraph.

If the municipality does not have jurisdiction in matters of assessment, the municipal body responsible for assessment is not required to cause the entries referred to in the first paragraph to be made unless it received an authenticated copy of the resolution provided for in the said paragraph before 1 April of the fiscal year preceding the first fiscal year for which the roll is to apply. The body may cause the entries to be made even if the copy is received after the expiry of the time limit.";

(3) by replacing the sixth paragraph by the following paragraph:

"A resolution adopted by a municipality in respect of a roll retains its effects in respect of subsequent rolls until it is repealed."

29. The said Act is amended by inserting, after section 57, the following section:

"**57.1** The roll of a local municipality which adopts a resolution to that effect shall identify each unit of assessment that may be subject to the surtax on non-residential immovables provided for in section 244.11 and shall indicate, from among the categories established by regulation of the Minister under paragraph 10 of section 263, that to which the unit belongs, if any.

For the purposes of the first paragraph, any non-taxable unit in respect of which a surtax must be paid in accordance with the first paragraph of section 208 or in respect of which a sum must be paid in lieu of the surtax, either by the Government in accordance with the second paragraph of section 210 or the first paragraph of sections 254 and 255, or by the Crown in right of Canada or one of its mandataries, shall be deemed to be a unit of assessment that may be subject to the surtax referred to in the said paragraph.

Notwithstanding section 2, the first and second paragraphs apply only to whole units of assessment.

If the municipality does not have jurisdiction in matters of assessment, the municipal body responsible for assessment is not required to cause the entries referred to in the first paragraph to be made unless it received an authenticated copy of the resolution provided for in the said paragraph before 1 April of the fiscal year preceding the first fiscal year for which the roll is to apply. The body may cause the entries to be made even if the copy is received after the expiry of the time limit.

A resolution adopted by the municipality in respect of a roll retains its effects in respect of subsequent rolls until it is repealed.

The roll of every local municipality whose territory is included in that of a community must contain the entries described in the first paragraph.

The same applies to the roll of every other local municipality situated within the territory of a public transit authority within the meaning of section 244.24 and which is required to pay a share of the expenditures of the public transit authority based on its fiscal potential, within the meaning of section 261.6 or 261.7, or on another basis of apportionment which includes the fiscal potential or which is otherwise established from the entries described in the first paragraph. For the purposes of this paragraph, the rules for apportioning the expenditures of the public transit authority for the fiscal year preceding the first fiscal year for which the roll is made shall be taken into consideration, subject to either of the following cases. Even if the expenditures for that preceding fiscal year are apportioned on the basis of the fiscal potential or on the other basis of apportionment provided for in this paragraph, the roll need not contain the entries referred to in the first paragraph if the public transit authority adopts a resolution stating that such entries will not be required for the purpose of apportioning its expenditures for the fiscal years for which the roll is made, and an authenticated copy of the resolution is transmitted to the municipal body responsible for assessment before the deposit of the roll. Even if the expenditures of the public transit authority for the fiscal year preceding the first fiscal year for which the roll is made are not apportioned on the basis of the fiscal potential or on the other basis of apportionment provided for in this paragraph, the roll must contain the entries referred to in the first paragraph if the public transit authority adopts a resolution to that effect and sends an authenticated copy thereof to the municipal

body responsible for assessment before 1 April of such preceding fiscal year; the latter may cause the entries to be made even if the copy is received after the expiry of the time limit."

30. Section 61 of the said Act is amended by adding the following paragraph:

"However, in the case of a unit of assessment referred to in the fifth paragraph of section 244.11, the roll shall make no distinction between, on the one hand, the non-residential or residential immovables referred to in the first paragraph of the said section and, on the other hand, residential immovables not subject to the said paragraph or farm immovables which are included in the unit of assessment."

31. Section 63 of the said Act is amended

(1) by replacing the words "a territory contemplated in section 8" in the second line of subparagraph 2 of the first paragraph by the words "an unorganized territory";

(2) by replacing the words "municipal corporation" in the third line of the third paragraph by the words "local municipality".

32. Section 65 of the said Act is amended

(1) by inserting the words ", other than those of an oil refinery, which are" after the word "accessories" in the first line of paragraph 1;

(2) by inserting, after paragraph 1, the following paragraph:

"(1.1) immovables situated within the battery limits of an oil refinery, with the exception of the land, land development works structures intended to lodge persons, shelter animals or store things and sites in or on which property is or will be located;".

33. The said Act is amended by inserting, after section 68.1, the following division:

"DIVISION V

"SCHEDULE TO THE ROLL

"**69.** The roll of a local municipality referred to in the first paragraph of section 57.1 shall contain a schedule setting out, for each unit of assessment identified on the roll in accordance with the said paragraph, the percentage representing the taxable value of separate

premises included in the unit in relation to the total taxable value of all such premises.

For the purposes of the first paragraph, the word "premises" means any part of a unit of assessment laid out so as to be the subject of a separate lease and which is a non-residential immovable other than a farm immovable or a residential immovable referred to in the first paragraph of section 244.11. The value of separate premises which constitute a non-taxable immovable in respect of which the surtax provided for in the said section must be paid in accordance with the first paragraph of section 208, or in respect of which a sum in lieu of the surtax must be paid either by the Government in accordance with the second paragraph of section 210 or the first paragraph of sections 254 and 255, or by the Crown in right of Canada or one of its mandataries, shall be deemed to be a taxable value.

The roll of a local municipality referred to in the sixth or seventh paragraph of section 57.1 shall contain the schedule provided for in the first paragraph of this section if it adopts a resolution to that effect.

A local municipality may provide that the schedule contains the information referred to in the first paragraph of this section only for the units of assessment identified on the roll in accordance with the first paragraph of section 57.1 in which at least one occupant of separate premises is a person, within the meaning of section 204.1, who is referred to in a paragraph of section 204 other than paragraphs 1, 1.1 and 2.1 or in section 210.

The fourth and fifth paragraphs of section 57.1 apply, adapted as required, to the resolution provided for in the third paragraph of this section or to the resolution by which a municipality avails itself of the fourth paragraph of this section.

"CHAPTER V.1

"CONTENTS OF THE ROLL OF RENTAL VALUES

"DIVISION I

"PLACES OF BUSINESS

"**69.1** Every place of business situated in the territory of a local municipality shall be entered on the roll of rental values of the municipality.

"**69.2** Every unit of assessment which must be entered on the real estate assessment roll in which a person carries on an activity

mentioned in section 232 and by reason of which the person may be required to pay the business tax referred to in the said section, or by reason of which a sum in lieu of such tax must be paid either by the Government in accordance with the second paragraph of section 210 or section 254, or by the Crown in right of Canada or one of its mandataries, is a place of business.

However, where such an activity is carried on in a part of the unit forming the object of a lease, or in several parts forming the objects of separate leases, each part constitutes a place of business distinct from the remainder of the unit.

"**69.3** Each place of business shall be entered in the name of the person who carries on the activity referred to in section 69.2.

"**69.4** The assessor must, at least once every three years, verify the accuracy of the information in his possession concerning each place of business.

However, in the case of a local municipality having a population of less than 5 000 inhabitants, he shall do so at least once every six years.

"DIVISION II

"RENTAL VALUE OF PLACES OF BUSINESS

"**69.5** The roll shall indicate the rental value of each place of business.

The rental value shall be established on the basis of the gross annual rent that would most likely be obtained under a lease renewable from year to year, according to market conditions, including real estate taxes or sums in lieu thereof and the operating expenses of the place of business and excluding the price or value of services other than those relating to the immovable.

"**69.6** Sections 42 to 46.1 apply to the roll of rental values, subject to the following adaptations:

(1) "roll" means the roll of rental values;

(2) "value" means the rental value;

(3) "unit of assessment" means the place of business;

(4) "exchange value" means the rental value defined in the second paragraph of section 69.5;

(5) "price" and "sale price" mean the annual rent;

(6) "sale" and "transfer of ownership" mean a lease renewable from year to year;

(7) "vendor" means the lessor;

(8) "purchaser" means the lessee;

(9) "sell" means to lease;

(10) "purchase" means to rent.

"DIVISION III

"OTHER PARTICULARS

"**69.7** The roll of rental values shall identify each place of business in respect of which a sum in lieu of the business tax must be paid, either by the Government under the second paragraph of section 210 or section 254, or by the Crown in right of Canada or one of its mandataries.

For the purposes of any provision of an Act or a statutory instrument, such a place of business and its rental value shall be considered as being non-taxable, subject to the second paragraph of section 253.34.

"**69.8** The roll of rental values shall contain any other particular required by a regulation made under paragraph 1 of section 263."

34. Section 70 of the said Act is amended by replacing the first paragraph by the following paragraph:

"**70.** The assessor shall sign the roll and, on or after 15 August preceding the first fiscal year for which the roll is made but not later than the following 15 September, he shall deposit it at the office of the clerk of the local municipality."

35. Section 71 of the said Act is amended by replacing the words "municipality that the roll cannot be deposited before 16 September preceding its coming into force" in the first, second and third lines by the words ", municipal body responsible for assessment, that the roll cannot be deposited before 16 September preceding the first fiscal year for which it is made".

36. Sections 72 and 72.1 of the said Act are replaced by the following sections:

"**72.** If the roll is not deposited in accordance with section 70 or 71, the roll in force on 31 December preceding the first fiscal year for which the new roll should have been made shall become the roll of the local municipality for that fiscal year.

In such a case, the assessor is required to draw up a new roll for the next two fiscal years and deposit it in accordance with section 70 or 71.

If the roll referred to in the second paragraph is not so deposited, the first paragraph again applies and the assessor is required to draw up a new roll for the last fiscal year in the three-year cycle and deposit it in accordance with section 70 or 71.

If the roll referred to in the third paragraph is not thus deposited, the roll in force on 31 December preceding the fiscal year for which the new roll should have been made shall become the roll of the municipality for that fiscal year.

"**72.1** The following fiscal years shall be deemed to be the third year of application of a roll:

(1) every fiscal year for which a roll applies which is in addition to those for which it was made in accordance with section 14, 14.1 or 183;

(2) the second fiscal year for which a roll made under the second paragraph of section 72 applies;

(3) the fiscal year for which a roll made under the third paragraph of section 72 applies."

37. Section 74.1 of the said Act is amended

(1) by replacing the words "three-year roll applies, the clerk of the municipal corporation" in the second and third lines by the words "roll applies, the clerk of the local municipality";

(2) by inserting the word and figure "or 174.2" after the figure "174" in the fifth line;

(3) by adding the following paragraph:

"Notwithstanding paragraph 3 of section 72.1, the first paragraph of this section does not apply in cases where the roll applies to only one fiscal year."

38. Section 76 of the said Act is amended by replacing the first paragraph by the following paragraph:

"**76.** The roll comes into force at the beginning of the first fiscal year for which it is made or, in the case of a roll deposited under the third paragraph of section 72, at the beginning of the fiscal year for which it is made."

39. Section 77 of the said Act is amended by inserting the words and figures "or 174.2, in addition to the case provided for in section 174.1" after the figure "174" in the second line of the second paragraph.

40. Section 78 of the said Act is amended

(1) by replacing the words "municipal corporation" in the first line of the first paragraph by the words "local municipality";

(2) by replacing the word "municipality" in the fourth line of the second paragraph by the words "municipal body responsible for assessment";

(3) by replacing the words "municipal corporation" in the fourth line of the third paragraph by the word "body".

41. Section 79 of the said Act is amended

(1) by replacing the word "occupant" in the second line of the second paragraph by the words "the occupant or respecting the place of business of which he is the occupant";

(2) by inserting the words "or place of business" after the word "immoveable" in the fourth line of the second paragraph;

(3) by inserting the words "or place of business" after the word "immoveable" in the fifth line of the second paragraph;

(4) by replacing the words "municipal corporation and the municipality" in the first line of the third paragraph by the words "local municipality and the municipal body responsible for assessment".

42. Section 80.1 of the said Act is amended by replacing the words "the owner or occupant of an immovable or a" in the first line of the second paragraph by the words "an owner, occupant or".

43. The said Act is amended by inserting, after section 80.1, the following section:

"**80.2** The assessor must, within 30 days after the deposit of the roll, send to the Minister, free of charge, any extract from the roll containing an entry used for calculating a sum payable by the Government under any of sections 210, 254, 257 and 259.

Such an extract may be sent in the form of an authenticated copy or any other document, depending on what is more convenient for the Minister and the assessor."

44. Section 81 of the said Act is amended by replacing the first and second paragraphs by the following paragraphs:

"**81.** The clerk of the local municipality shall, before 1 March each year, mail a notice of assessment to every person in whose name a unit of assessment or a place of business, as the case may be, is entered on the roll.

He shall, before the same date, mail an account to every person referred to in the first paragraph if the unit of assessment or place of business entered in his name is subject to a municipal real estate tax or a business tax, as the case may be, which has been imposed and which is to be collected during the fiscal year concerned. The account may include other municipal taxes or compensations payable by the addressee. It shall constitute the municipal tax account for the purposes of this Act.

Where a unit of assessment or place of business is entered in the name of more than one person, the clerk may mail the notice or account to only one of them, indicating therein that it is intended for the addressee and for the other persons, who may be designated collectively.

The notice and the account must comply with the regulation made under paragraph 2 of section 263."

45. Section 82 of the said Act is replaced by the following section:

"**82.** Where the community has jurisdiction over the billing and sending of the tax accounts of the local municipality, the secretary or the treasurer of the community shall carry out the functions assigned to the clerk of the local municipality under section 81.

Where an agreement has been entered into under section 196, those functions shall be carried out by the clerk of the local municipality or the municipal body responsible for assessment to which the exercise of the jurisdiction has been delegated."

46. Section 83 of the said Act is amended

(1) by striking out the words "real estate" in the second line of the first paragraph;

(2) by replacing the words "municipal corporation" in the first line of the second paragraph by the words "local municipality".

47. Section 88 of the said Act is amended by replacing the words "municipal corporation or municipality" in the second line by the words "local municipality or a municipal body responsible for assessment".

48. Section 100 of the said Act is amended

(1) by replacing the words ", a place of business or premises" in the second and third lines of the second paragraph by the words "or a place of business";

(2) by replacing the words "to act as an assessor for a municipality pursuant to section 22" in the sixth and seventh lines of the second paragraph by the words ", pursuant to section 22, to act as an assessor for a municipal body responsible for assessment".

49. Section 108 of the said Act is amended

(1) by replacing the words ", a place of business or premises" in the first and second lines of the first paragraph by the words "or place of business";

(2) by replacing the words "territory of the municipality" in the fourth and fifth lines of the first paragraph by the words "local municipal territory";

(3) by replacing the words "municipal corporations" in the first and second lines of the second paragraph by the words "local municipal territories";

(4) by replacing, in the French text, the word "celle" in the third line of the second paragraph by the word "celui".

50. Section 110 of the said Act is amended by replacing the words ", a place of business or premises" in the first and second lines of the first paragraph by the words "or a place of business".

51. Section 114 of the said Act is amended by replacing the words ", a place of business or premises" in the first and second lines of the first paragraph by the words "or place of business".

52. Section 118 of the said Act is amended by replacing the words ", a place of business or premises" in the first and second lines by the words "or place of business".

53. Section 120 of the said Act is amended by replacing the words ", a place of business or premises" in the first and second lines of the first paragraph by the words "or place of business".

54. Section 124 of the said Act is amended

(1) by replacing the words "municipal corporation" in the first and second lines of the third paragraph by the words "local municipality";

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

"However, no complaint may be submitted with regard to the schedule to the roll provided for in section 69."

55. Section 125 of the said Act is amended by replacing the words "municipal corporation, municipality" in the first line by the words "local municipality, municipal body responsible for assessment".

56. Sections 126 and 127 of the said Act are replaced by the following section:

"**126.** The Minister may submit a complaint with regard to an entry used for calculating a sum payable by the Government under any of sections 210, 254, 257 and 259."

57. Section 131 of the said Act is amended by replacing the words "that sending" in the fourth line by the words "the receipt of the notice by the addressee".

58. Section 131.1 of the said Act is replaced by the following section:

"**131.1** If, after the last day of February of the fiscal year during which the roll comes into force, the Minister receives a demand for payment of a sum payable by the Government for that fiscal year under any of sections 210, 254, 257 and 259, he may, if he has not received the extract from the roll containing the entry used for calculating the sum before 1 March of the fiscal year in accordance with section 80.2, file a complaint under section 126 with regard to the entry within 60 days of the receipt of the demand."

59. Section 131.2 of the said Act is amended by inserting the word and figure "or 174.2" after the figure "174" in the third line.

60. Section 132 of the said Act is replaced by the following section:

"**132.** Every complaint concerning an alteration to the roll made under section 174 or 174.2 must be filed before 1 May following the coming into force of the roll, or before the sixty-first day after the receipt of the notice provided for in section 180 by the person in whose name the property affected by the alteration is or was entered on the roll, whichever comes later, or, in the case of a complaint under section 126, before the sixty-first day after the receipt by the Minsiter of a copy of the notice."

61. Section 133 of the said Act is amended by replacing the words "sending of the assessment notice, in accordance with subparagraph 3 of the third paragraph of section 183" in the third, fourth and fifth lines by the words "receipt by the addressee of the notice of assessment sent in accordance with subparagraph 3 of the second paragraph of section 183 or, in the case of a complaint under section 126, within sixty days from the receipt by the Minister of the extract from the roll sent in accordance with the said paragraph."

62. Section 134 of the said Act is amended by replacing the words ", the board may accept a complaint after the time" in the third and fourth lines by the words "for the fiscal year during which the roll comes into force, the board may accept a complaint after the expiry of the time prescribed in section 130".

63. Section 135 of the said Act is amended by replacing the third paragraph by the following paragraph:

"If a complaint concerns several units of assessment or places of business, a complaint is deemed to be filed for each unit or place."

64. Section 136 of the said Act is amended by replacing the third line by the words "local municipality and to the municipal body responsible for assessment".

65. Section 137 of the said Act is replaced by the following section:

"**137.** If the complainant is not the person in whose name the unit of assessment or place of business concerned in the complaint is entered on the roll, the secretary of the section shall send a copy of the complaint to that person as soon as possible.

That person may intervene in the dispute. In such case, he shall be regarded as a party thereto."

66. Section 138 of the said Act is amended by replacing the words "municipal corporation and, as the case may be, the municipality" in the first and second lines by the words "local municipality and the municipal body responsible for assessment".

67. Section 138.1 of the said Act is amended

(1) by replacing the figure "254" in the fourth line of the first paragraph by the figures "210, 254, 257";

(2) by inserting the words "In such case, he shall be regarded as a party thereto." at the end of the second paragraph.

68. Section 139 of the said Act is replaced by the following section:

"**139.** The board must render its decision on a complaint within two years from its filing."

69. Section 140 of the said Act is amended

(1) by replacing the words ", to the parties, and in the case provided for in section 137, to the owner of the property regarding which the complaint is made," in the second, third and fourth lines of the first paragraph by the words "and to the parties";

(2) by replacing the words ", the other parties, and in the case provided for in section 137, to the owner of the property regarding which the complaint is made" in the third, fourth and fifth lines of the second paragraph by the words "and to the other parties".

70. Section 141 of the said Act is amended

(1) by striking out the words "and, in the case provided for in section 137, to the owner of the property regarding which the complaint is made" in the fourth, fifth and sixth lines of the first paragraph;

(2) by striking out the words "and, in the case provided for in section 137, to the owner of the property regarding which the complaint is made" in the third and fourth lines of the second paragraph;

(3) by replacing the words "defendant parties" in the fifth line of the second paragraph by the words "parties other than the complainant";

(4) by replacing the words "the sending of a notice by the secretary to the parties" in the seventh and eighth lines of the second paragraph by the words "the receipt of a notice from the secretary".

71. Section 142 of the said Act is amended by replacing the words "mailing of the copy of the decision provided for in" in the second and third lines of the second paragraph by the words "receipt by the complainant of the copy of the decision under".

72. Section 145 of the said Act is amended by inserting the words "or place of business" after the word "assessment" in the second line.

73. Section 147 of the said Act is amended

(1) by inserting the words "or place of business" after the word "assessment" in the second line of the first paragraph;

(2) by inserting the words "or place of business" after the word "assessment" in the fourth line of the first paragraph;

(3) by inserting the words and figures "or 69.5 and 69.6" after the figure "46" in the fifth line of the first paragraph;

(4) by inserting the words "for the first fiscal year for which the roll applies" after the figure "264" in the sixth line of the first paragraph;

(5) by striking out the second sentence of the first paragraph.

74. Section 148 of the said Act is amended by replacing the word "clerical" in the second line of the first paragraph by the word "similar".

75. Section 149 of the said Act is amended by striking out the words "by registered or certified mail" in the third line.

76. Section 150 of the said Act is amended by striking out the words "by registered or certified mail" in the fourth line.

77. Section 151 of the said Act is amended by inserting the following paragraph:

"However, no such request may be submitted with regard to the schedule to the roll provided for in section 69."

78. Section 153 of the said Act is amended

(1) by replacing the words ", by registered or certified mail, to the owner of the property regarding which the request is made" in the second, third and fourth lines of the first paragraph by the words "to the person in whose name the unit of assessment or place of business is entered on the roll";

(2) by replacing the words "and the manner and time in which that right may be exercised" in the fifth and sixth lines of the first paragraph by the words "the manner in which that right may be exercised and the manner of establishing the time limit therefor";

(3) by replacing the words "municipal corporation and, where applicable, of the municipality" in the first and second lines of the second paragraph by the words "local municipality and the municipal body responsible for assessment";

(4) by replacing the words "immoveable contemplated in section 255" in the second line of the third paragraph by the words "entry used to compute a sum payable by the Government under any of sections 210, 254, 257 and 259".

79. Section 154 of the said Act is amended

(1) by replacing the figure "127" in the first line by the figure "126";

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

"(2) the expiry of sixty days after the receipt of the notice provided for in section 153 by the addressee or, in the case of a complaint under section 126, the expiry of sixty days after the receipt by the Minister of a copy of the notice."

80. Section 156 of the said Act is amended

(1) by replacing the words "municipal corporation" in the first line of the first paragraph by the words "local municipality";

(2) by replacing the words "municipal corporation and, where applicable, to the clerk of the municipality" in the second and third lines of the second paragraph by the words "local municipality and the clerk of the municipal body responsible for assessment".

81. Section 157.1 of the said Act is amended by replacing the words "paragraph of section 174 other than paragraph 1" in the third line by the words "provision of Chapter XV other than paragraph 1 of section 174".

82. Section 160 of the said Act is amended by replacing the words "the sending of" in the second and third lines of the first paragraph by the words "his receiving".

83. Section 171 of the said Act is amended

(1) by replacing the words "municipal corporation" in the third line of the first paragraph by the words "local municipality";

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

"On pain of dismissal, a motion to quash must be brought,

(1) where it concerns the whole roll, before 1 May following the deposit of the roll;

(2) where it concerns an entry which has not been altered, before 1 May following the deposit of the roll, or before the sixty-first day after the receipt by the addressee of the notice of assessment containing such entry sent for the fiscal year during which the roll comes into force, whichever comes later;

(3) where it concerns an entry which has been altered in accordance with section 174 or 174.2, before 1 May following the deposit of the roll, or before the sixty-first day after the receipt by the addressee of the notice setting forth the alteration, whichever comes later."

84. The said Act is amended by inserting, after section 172, the following section:

"**172.1** Notwithstanding sections 171 and 172, none of the recourses provided for therein may be exercised in respect of the schedule to the roll provided for in section 69 or in respect of any of the entries made therein."

85. Section 174 of the said Act is amended

(1) by inserting the words "real estate assessment" before the word "roll" in the first line;

(2) by inserting, after paragraph 13, the following paragraphs:

"(13.1) to take account of the fact that a unit of assessment becomes or ceases to be subject to section 57.1, that a unit subject to section 57.1 changes category under that section, or with respect to that section, to insert an indication unduly omitted or strike out an indication unduly entered;

"(13.2) to update the information that must be entered on the schedule under section 69 where, as a result of an alteration made under another paragraph of this section or under section 182, of a change in the dimensions, layout or destination of all or part of an immovable or as a result of a change of occupant in the case provided for in the fourth paragraph of section 69, a unit of assessment or separate premises must be added to or withdrawn from the schedule, or the description of separate premises or the valuation made under the schedule must be altered;";

(3) by replacing the word "material" in the second line of paragraph 16 by the word "similar".

86. The said Act is amended by inserting, after section 174, the following sections:

"**174.1** The assessor may, before the roll comes into force, make alterations to the schedule provided for in section 69 even if not as part of an updating under paragraph 13.2 of section 174.

Such an alteration shall come into force at the same time as the roll.

"**174.2** The assessor shall alter the roll of rental values

(1) to make it consistent with his request for a correction *ex officio*, in the case provided for in 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 enter thereon a place of business unduly omitted or strike out a property unduly entered thereon;

(4) to take account of the fact that a property entered on the roll has ceased to be a place of business that is to be entered thereon or that a property not entered on the roll has become such a place of business;

(5) to take account of the fact that a place of business has come or ceased to be subject to section 69.7 or to insert an indication unduly

omitted or strike out an indication unduly entered with respect to the said section;

(6) to indicate a decrease or increase in the rental value of a place of business resulting from an event referred to in paragraph 6, 7 or 18 of section 174;

(7) to give effect to a change of occupant of a place of business;

(8) to correct a clerical error, a miscalculation or any other similar error."

87. Section 175 of the said Act is amended

(1) by inserting the words and figures "or paragraph 2, 3, 4 or 6 of section 174.2" after the figure "174" in the second line of the first paragraph;

(2) by inserting the words "or place of business" after the word "assessment" in the third line of the first paragraph;

(3) by replacing the words "that section" in the fourth line of the first paragraph by the words "either of the said sections";

(4) by inserting "or V.1" after "V" in the first line of the second paragraph;

(5) by inserting the word and figure "or 174.2" after the figure "174" in the second line of the third paragraph.

88. Section 176 of the said Act is amended by inserting the word and figures ", 174.1 or 174.2" after the figure "174" in the second line of the first paragraph.

89. Section 177 of the said Act is amended

(1) by inserting the word and figure "or 174.2" after the figure "174" in the first line;

(2) by replacing the words "that section" in the first line of paragraph 1 by the words "those sections";

(3) by replacing the words "that section" in the first line of paragraph 3 by the word and figure "section 174";

(4) by replacing the words "that section" in the first line of paragraph 4 by the words and figures "section 174 and paragraph 3 of section 174.2";

(5) by replacing the words "that section" in the first and second lines of paragraph 5 by the words and figures "section 174 and in paragraphs 4 to 8 of section 174.2";

(6) by replacing the words "that section" in the first line of paragraph 6 by the word and figure "section 174";

(7) by replacing the words "that section" in the first line of paragraph 7 by the word and figure "section 174".

90. Section 178 of the said Act is amended by inserting the word and figure "or 174.2" after the figure "174" in the first line.

91. Section 180 of the said Act is amended

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

"**180.** Within 30 days after receiving the certificate, the clerk of the local municipality shall give notice of the alteration to the person in whose name the property concerned is entered on the roll, or was entered thereon immediately before the alteration.";

(2) by inserting the words "and establish the" before the word "time" in the second line of the second paragraph;

(3) by replacing the third and fourth paragraphs by the following paragraphs:

"The clerk shall send a copy of the notice to the school board concerned and, where applicable, to the municipal body responsible for assessment.

Within 30 days after receiving the certificate, he shall send to the Minister a copy of the notice of every alteration concerning an entry used to compute a sum payable by the Government under any of sections 210, 254, 257 and 259."

92. Section 181 of the said Act is replaced by the following section:

"**181.** A complaint may be filed or an action to quash or set aside may be brought with regard to an alteration made under section 174 or paragraph 1 of section 174.2, within the time limit provided for in section 132, or paragraph 3 of the second paragraph of section 171, as the case may be.

However, no complaint may be filed with regard to an alteration made under paragraph 1 of section 174 or 174.2."

93. Section 182 of the said Act is amended

(1) by replacing the words "clerk of the municipal corporation" in the first line of the first paragraph by the word "assessor";

(2) by inserting the words "receipt, by the municipal body responsible for assessment, of a copy of the" at the end of the first line of the second paragraph;

(3) by replacing the fourth paragraph by the following paragraph:

"Sections 176 and 179 and the first, third and fourth paragraphs of section 180 apply to an alteration under this section."

94. Section 183 of the said Act is amended

(1) by replacing the word "municipality" in the first line of the first paragraph by the words "municipal body responsible for assessment";

(2) by striking out the second paragraph;

(3) by striking out the words "under section 174" in the third line of subparagraph 1 of the third paragraph;

(4) by inserting the words and figure "80.2 and in the first paragraph of section" before the figure "81" in the first line of subparagraph 3 of the third paragraph;

(5) by replacing the words "sending provided for in subparagraph 3" in the second line of subparagraph 4 of the third paragraph by the words "receipt of the document sent in accordance with subparagraph 3, by the person in whose name the unit of assessment or place of business is entered on the roll or, in the case of a complaint under section 126, by the Minister";

(6) by replacing the words "one year, respectively, after the sending provided for in subparagraph 3" in the second and third lines of subparagraph 5 of the third paragraph by the words "twelve months, respectively, after the beginning of the period for filing a complaint established pursuant to subparagraph 4";

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

"The court may order the performance of any act which may be required to offset the financial effects of the quashing or setting aside

of the roll and its retroactive replacement by the new roll, and take into account, as far as possible, the situation that would have existed if the new roll had applied instead of the replaced roll."

95. Section 184 of the said Act is amended by inserting the figure ", 174.2" after the figure "174" in the first line.

96. Chapter XVI of the said Act is repealed.

97. Sections 195 and 196 of the said Act are replaced by the following sections:

"**195.** Two or more municipal bodies responsible for assessment may enter into an agreement under which one delegates to the other the exercise of its jurisdiction in such matters.

"**196.** Two or more local municipalities or municipal bodies responsible for assessment may enter into an agreement under which one party delegates to the other the exercise of its jurisdiction in matters concerning the sending of notices of assessment and tax accounts or concerning the collection of taxes."

98. Section 198 of the said Act is amended by striking out the words "municipal corporation or municipality that is a" in the third line.

99. Section 198.1 of the said Act is amended

(1) by replacing the words "municipality or municipal corporation" in the second and third lines of the first paragraph by the words "local municipality or any other municipal body responsible for assessment";

(2) by replacing the words "municipal corporation" in the first line of the third paragraph by the word "body";

(3) by replacing the words "municipal corporation" in the first line of the fourth paragraph by the word "body";

(4) by replacing, in the French text, the word "Elle" in the second line of the fourth paragraph by the word "Il".

100. Section 199 of the said Act is amended by replacing the words "municipal corporation or municipality" in the first and second lines by the words "local municipality or municipal body responsible for assessment".

101. Section 200 of the said Act is amended

(1) by replacing the words "municipal corporation or a municipality" in the first line of the first paragraph by the words "local municipality or a municipal body responsible for assessment";

(2) by replacing the words "municipal corporation or the municipality" in the second line of the fourth paragraph by the words "municipality or the body";

(3) by replacing the words "municipal corporation or the municipality" in the seventh and eighth lines of the fourth paragraph by the words "municipality or the body".

102. Section 201 of the said Act is amended

(1) by replacing the second, third, fourth, fifth and sixth lines of the first paragraph by the following words "who is employed by a party to an agreement entered into under section 195 or 196 becomes an employee of another party pursuant to such agreement, his accumulated social benefits may be transferred at his request, on";

(2) by replacing, in the French text, the word "bénéfices" in the first line of the second paragraph by the word "avantages".

103. Section 203 of the said Act is amended by inserting the words "real estate assessment" before the word "roll" in the first line.

104. Section 204 of the said Act is amended

(1) by replacing the words "municipal corporation" in the first line of paragraph 3 by the words "local municipality";

(2) by replacing the words "municipal corporation" in the first line of paragraph 4 by the words "local municipality";

(3) by replacing the words "county corporation or to a mandatary of a community, county corporation or municipal corporation" in the first, second and third lines of paragraph 5 by the words "regional county municipality or to a mandatary of a community, regional county municipality or local municipality";

(4) by replacing the words and figure "a territory contemplated in section 8" in the second line of subparagraph *b* of paragraph 6 by the words "an unorganized territory";

(5) by replacing paragraph 10 by the following paragraphs:

"(10) an immovable not exempt under another paragraph and recognized by the Commission, after consulting the local municipality, as fulfilling the conditions set out in subparagraph *a* or in subparagraph *b*:

(*a*) used mainly by the public, without pecuniary gain, for cultural, scientific, recreational, charitable, social or ecological purposes, or purposes of animal protection;

(*b*) used mainly for the purposes of an administrative activity connected with

i. the pursuit of an activity carried on, without pecuniary gain, for cultural, scientific, recreational, charitable or ecological purposes or purposes of animal protection, in an immovable fulfilling the conditions set out in subparagraph *a*;

ii. or the pursuit of an activity carried on, without pecuniary gain, mainly for the purpose of defending the interests or rights of a group of persons formed, by reason of their language, ethnic or national origin, age or handicap with a view to fighting a form of illegal discrimination or providing assistance to socially or economically disavantaged persons or persons who are victims of oppression;

"(10.1) an immovable belonging to a registered charitable organization for the purposes of the Taxation Act (R.S.Q., chapter I-3);".

105. Section 205 of the said Act is amended

(1) by replacing the words "municipal corporation" in the first line of the first paragraph by the words "local municipality";

(2) by inserting the figure ", 10.1" after the figure "10" in the second line of the first paragraph;

(3) by inserting, at the end of the second paragraph, the following sentence: "The limit of $0.50 does not apply to an immovable exempt under paragraph 10 of section 204 if its owner is not the person who carries on therein the activity rendering the immovable eligible for recognition by the Commission under the said paragraph.";

(4) by replacing the words "municipal corporation" in the third line of the fourth paragraph by the word "municipality";

(5) by inserting, at the end of the fourth paragraph, the following sentence: "However, it shall not be in lieu of the tax on owners of non-residential parking lots provided for in section 244.23.";

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

"The preceding four paragraphs do not apply to an immovable which becomes taxable under the second paragraph of section 208."

106. Section 206 of the said Act is amended

(1) by replacing the words "municipal corporation" in the first line by the words "local municipality";

(2) by striking out the words and figures "contemplated in paragraph 4, 5, 10, 11 or 12 of section 204 and" in the second line;

(3) by replacing the words "municipal corporation" in the fifth line by the word "municipality".

107. Section 208.1 of the said Act is replaced by the following section:

"**208.1** Notwithstanding section 208, a person, within the meaning of the said section, shall not be required to pay real estate taxes in respect of an immovable of which he is the lessee or occupant in either of the following cases:

(1) if the immovable is exempt under paragraph 10 of section 204, where the lessee or occupant is the person carrying on therein the activity having justified its being recognized by the Commission under the said paragraph;

(2) if the immovable is not exempt under the said paragraph, where the Commission recognizes, following an application by the lessee or occupant and after consultation of the local municipality, that it fulfils the conditions set out in subparagraph *a* or *b* of the said paragraph by reason of the use made of the immovable by the applicant.

Where the first paragraph applies, the immovable is deemed not to be subject to section 208."

108. Section 209 of the said Act is amended

(1) by replacing the words "municipal corporation" in the first and second lines of the first paragraph by the words "local municipality";

(2) by replacing the words "municipal corporation" in the first line of the second paragraph by the word "municipality";

(3) by striking out the third paragraph.

109. The said Act is amended by inserting, after section 209.1, the following section:

"**209.2** Before rendering a decision as to the granting or revocation of the recognition of an immovable, the Commission may, on its own initiative or at the request of the local municipality, require the production of the financial statements of the users of the immovable."

110. Section 210 of the said Act is amended

(1) by replacing the words "municipal corporation" in the second line of the second paragraph by the words "local municipality";

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

"The amount referred to in the second paragraph shall be paid only upon the production by the municipality or school board of a demand for payment on the form supplied by the person required to make payment of that amount, within the time limit prescribed by regulation under subparagraph *g* of paragraph 2 of section 262."

111. Section 211 of the said Act is amended

(1) by replacing the words "value of" in the fourth line of the second paragraph by the words "unit rate for";

(2) by replacing the words "value of" in the fifth line of the second paragraph by the words "unit rate for";

(3) by inserting, at the end of the second paragraph, the following sentence: "The average unit rate is the quotient obtained by dividing the total value of the land by its total area.";

(4) by replacing the words "municipal corporation" in the first line of the third paragraph by the words "local municipality".

112. Section 223 of the said Act is amended

(1) by replacing the words "municipal corporation" in the third line of the fourth paragraph by the words "local municipality";

(2) by replacing the words "municipal corporation" in the fifth line of the fourth paragraph by the word "municipality";

(3) by replacing the words "municipal corporation" in the sixth line of the fourth paragraph by the word "municipality".

113. Section 230 of the said Act is amended

(1) by replacing the words "municipal corporations" in the second line of the first paragraph by the words "local municipalities";

(2) by striking out the second paragraph;

(3) by striking out the words "amounts necessary for the application of the second paragraph and" in the second and third lines of the third paragraph.

114. Section 231 of the said Act is amended

(1) by replacing the words "municipal corporation" in the first line of the first paragraph by the words "local municipality";

(2) by replacing the words "municipal corporation" in the first line of the second paragraph by the word "municipality";

(3) by replacing the words "municipal corporation" in the fourth line of the third paragraph by the word "municipality";

(4) by replacing the words "municipal corporation" in the second line of the fourth paragraph by the word "municipality".

115. Section 231.1 of the said Act is amended by striking out the words "where the roll is a three-year roll" in the seventh line of the first paragraph.

116. The said Act is amended by inserting, after section 231.2, the following heading and section:

"§ 7.—*Oil refineries*

"**231.3** The taxable value of an oil refinery is the difference obtained by subtracting from the value of the refinery established in accordance with sections 42 to 46.1 one-half of the value of the refinery's tanks, other than those intended for the storage of petroleum products, that are entered on the roll.

For the purposes of the first paragraph, any conduit attached to an oil tank, except a pipeline, shall be deemed to form a part of the tank."

117. Section 232 of the said Act is amended

(1) by replacing the first three lines of the first paragraph by the following:

"**232.** Every local municipality may, by by-law, impose a business tax on any person entered on its roll of rental values carrying on, for pecuniary gain or not, an economic or";

(2) by striking out the words "whether or not the activity is carried on for lucrative purposes," in the sixth and seventh lines of the first paragraph;

(3) by replacing the second, third and fourth paragraphs by the following paragraph:

"The tax shall be imposed, according to the roll, on the occupant of each place of business on the basis of its rental value, at the rate fixed in the by-law."

118. Section 233 of the said Act is replaced by the following sections:

"**233.** The revenues of a local municipality for a fiscal year from the business tax or, as the case may be, from both the business tax and the surtax on non-residential immovables provided for in section 244.11, shall not exceed the greater of the following amounts:

(1) the amount obtained by multiplying the taxable non-residential real estate assessment of the municipality by the municipality's standardized aggregate taxation rate and by a coefficient of 0.96;

(2) the amount obtained by multiplying the taxable rental assessment of the municipality by the municipality's standardized aggregate taxation rate and by a coefficient of 5.5.

Where the territory of a municipality is situated within that of a public transit authority within the meaning of section 244.24, or coincides therewith, the coefficients mentioned in subparagraphs 1 and 2 of the first paragraph shall be replaced by the two coefficients mentioned in one or the other of the following subparagraphs, respectively, depending on the body the territory of which includes or coincides with the territory of the municipality:

(1) in the case of the Société de transport de la Communauté urbaine de Montréal: 1.24 and 7.3;

(2) in the case of the Société de transport de la Ville de Laval: 1.18 and 7.5;

(3) in the case of the Société de transport de la rive sud de Montréal: 1.42 and 10.0;

(4) in the case of the Société de transport de l'Outaouais: 1.05 and 6.9;

(5) in the case of the Commission de transport de la Communauté urbaine de Québec: 1.13 and 6.7;

(6) in the case of the Corporation métropolitaine de transport de Sherbrooke: 1.22 and 7.1;

(7) in the case of the Corporation intermunicipale de transport des Forges: 0.97 and 5.6;

(8) in the case of the Corporation intermunicipale de transport de la rive sud de Québec: 1.05 and 6.2;

(9) in the case of the Corporation intermunicipale de transport du Saguenay: 0.99 and 5.8.

However, in the case of a municipality situated within the territory of the Société de transport de l'Outaouais, the second paragraph does not apply unless that municipality is served by the public transit network of the Corporation, within the meaning of section 193.0.1 of the Act respecting the Communauté urbaine de l'Outaouais (R.S.Q., chapter C-37.1) or any regulation under that section.

The taxable non-residential real estate assessment and the taxable rental assessment considered shall be those of the fiscal year for which the revenues are anticipated.

"**233.1** For the purposes of section 233, neither the amount of the surtax payable on a non-taxable unit of assessment under the first paragraph of section 208 nor a sum payable in lieu of the surtax or business tax shall be taken into account."

119. Section 234 of the said Act is amended

(1) by replacing the words "aggregate taxation rate of a municipal corporation" in the first and second lines by the words "standardized aggregate taxation rate of a local municipality for a fiscal year";

(2) by replacing the word "a" in the first line of paragraph 1 by the word "the";

(3) by replacing the words "municipal corporation" in the third line of paragraph 1 by the word "municipality";

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

"(2) the standardized taxable real estate assessment of the municipality for the fiscal year."

120. Section 235 of the said Act is amended

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

"**235.** For the purposes of section 234, the standardized taxable real estate assessment of a local municipality is the product obtained by multiplying the aggregate of the taxable values entered on its real estate assessment roll by the factor established under section 264 for the first fiscal year for which the roll applies.";

(2) by replacing the words "corporation whose roll is a three-year roll" in the first line of the second paragraph by the word "municipality";

(3) by replacing the words "corporation whose roll is a three-year roll" in the first line of the third paragraph by the word "municipality";

(4) by replacing the words "the taxable" in the second line of the fourth paragraph by the words "their taxable";

(5) by replacing subparagraphs 1 and 2 of the fourth paragraph and the two lines preceding them by the following: "as the case may be, if any reference in sections 253.28 to 253.30, 253.33 and 253.34 to the coming into force of the roll concerned meant the date of its deposit.";

(6) by replacing the words "the sum of the adjusted values for that fiscal year established" in the fifth and sixth lines of the fifth paragraph by the words "that established for such fiscal year";

(7) by inserting the word "taxable" before the word "values" in the third line of the fifth paragraph;

(8) by replacing the sixth and seventh paragraphs by the following paragraphs:

"The standardized aggregate taxation rate of a municipality referred to in the third paragraph shall be established, for the third fiscal year for which the roll applies, as if the municipality were referred to in the second paragraph.

The standardization referred to in the third and fifth paragraphs shall be obtained by means of the factor referred to in the first paragraph.

In cases where the sole fiscal year, the second fiscal year or the fiscal year subsequent to the third fiscal year for which a roll applies is deemed to be the third fiscal year under section 72.1, the obligation under the second paragraph of this section to take into account the values entered on the roll on the date of the second anniversary of its deposit is

(1) in the first case, inoperative;

(2) in the second case, adapted as if the anniversary concerned were the first;

(3) in the third case, adapted as if the anniversary concerned were that preceding the beginning of the supplementary fiscal year for which the roll applies."

121. The said Act is amended by inserting, after section 235, the following section:

"**235.1** For the purposes of section 233, the taxable non-residential real estate assessment of a local municipality is the aggregate of the taxable values, entered on its real estate assessment roll, of the units of assessment identified in accordance with the first paragraph of section 57.1, regardless of the presumption made under the second paragraph of the said section. However, in the case of a unit identified as belonging to a category established by regulation of the Minister made under paragraph 10 of section 263, that part of its taxable value which corresponds to the percentage prescribed by regulation for the category to which the unit belongs shall be taken into account, instead of its taxable value.

For the purposes of section 233, the taxable rental assessment of a local municipality is the aggregate of the values of places of business entered on its roll of rental values, other than those identified as non-taxable in accordance with section 69.7.

Section 235, except the first and seventh paragraphs, adapted as required and taking into account the non-standardization of the values, applies to the determination of the taxable non-residential real estate assessment or the taxable rental assessment for each fiscal year for which a roll applies."

122. Section 236 of the said Act, amended by section 113 of chapter 85 of the statutes of 1990, is again amended

(1) by replacing the words "with respect to" in the first line by the words "by reason of";

(2) by replacing the fifth, sixth, seventh and eighth lines of paragraph 1 by the words "the Société de la Place des Arts de Montréal, the Institut de police du Québec, a local municipality, a community, a regional county municipality, a mandatary of a local municipality, community or regional county municipality, a transit commission or corporation whose budget is, by law, submitted to an elected";

(3) by striking out the words "a foster family within the meaning of the said Act," in the fourteenth line of paragraph 1;

(4) by replacing the words and figure "a territory contemplated in section 8" in the fourth and fifth lines of paragraph 2 by the words "an unorganized territory";

(5) by inserting, after paragraph 11, the following paragraphs:

"(12) an activity by reason of which a forest producer's certificate is issued under sections 120 to 124 of the Forest Act (R.S.Q., chapter F-4.1);

"(13) an activity consisting in furnishing to others a residential immovable other than an immovable for which the operator is required to hold a permit issued under the Tourist Establishments Act (1987, chapter 12), or in furnishing to the persons residing in the immovable or their guests such accessory property or services as are reserved to them."

123. Section 236.1 of the said Act is amended

(1) by striking out the words "carried on in a place of business" in the first and second lines of the first paragraph;

(2) by replacing the words "municipal corporation," in the third line of the first paragraph by the words "local municipality, in order for the person carrying it on";

(3) by replacing the word and figures ", 209 and 209.1" in the first line of the second paragraph by the words and figures "and 209 to 209.2".

124. Section 236.2 of the said Act is amended

(1) by inserting the word and figures ", 6 or 7" after the figure "5" in the first line;

(2) by replacing the words "place of business" in the third line by the word "immovable";

(3) by replacing the last line by the words "that immovable.".

125. Section 237 of the said Act is amended

(1) by replacing the words "municipal corporation" in the second line of the first paragraph by the words "local municipality";

(2) by replacing, in the French text, the words "une place" in the third line of the first paragraph by the words "un lieu";

(3) by replacing, in the French text, the words "de la place" in the first line of subparagraph 1 of the second paragraph by the words "du lieu";

(4) by replacing the words "municipal corporation" in the first and second lines of subparagraph *b* of subparagraph 2 of the second paragraph by the word "municipality";

(5) by replacing, in the French text, the words "de la place" in the second and third lines of subparagraph *b* of subparagraph 2 of the second paragraph by the words "du lieu".

126. The French text of section 239 of the said Act is amended

(1) by replacing the words "une place d'affaires est successivement occupée" in the first line by the words "un lieu d'affaires est successivement occupé";

(2) by replacing the words "cette place" in the fifth line by the words "ce lieu".

127. Section 240 of the said Act is amended

(1) by replacing, in the French text, the words "une place" in the second line of the first paragraph by the words "un lieu";

(2) by replacing, in the French text, the word "une" in the third line of the first paragraph by the word "un";

(3) by replacing the words "municipal corporation" in the fourth line of the first paragraph by the words "local municipality";

(4) by replacing, in the French text, the words "la nouvelle place" in the fifth and sixth lines of the first paragraph by the words "le nouveau lieu";

(5) by replacing, in the French text, the words "de la nouvelle place" in the first and second lines of the second paragraph by the words "du nouveau lieu";

(6) by replacing, in the French text, the words "de la première" in the second line of the second paragraph by the words "du premier";

(7) by replacing the words "municipal corporation" in the fourth line of the second paragraph by the word "municipality";

(8) by replacing, in the French text, the words "de la nouvelle place" in the seventh line of the second paragraph by the words "du nouveau lieu".

128. The French text of section 241 of the said Act is amended

(1) by replacing the words "une place" in the second line by the words "un lieu";

(2) by replacing the word "une" in the third line by the word "un";

(3) by replacing the words "de la place" in the sixth line by the words "du lieu".

129. The French text of section 242 of the said Act is amended

(1) by replacing the words "une place" in the second line by the words "un lieu";

(2) by replacing the words "cette place" in the fourth line by the words "ce lieu".

130. Section 243 of the said Act is replaced by the following section:

"**243.** Where occupancy of a place of business for a purpose set out in section 232 begins or ceases, or where a change of occupant occurs, the owner of the place must give written notice thereof to the local municipality within 30 days.

Where applicable, the notice given under section 244.17 shall stand in lieu of the notice required under the first paragraph."

131. Section 244 of the said Act is repealed.

132. The French text of section 244.2 of the said Act is amended by replacing the word "places" in the third line of the first paragraph by the word "lieux".

133. The French text of section 244.3 of the said Act is amended by replacing the words "son dépendant" in the first and second lines of the second paragraph by the words "une personne à sa charge".

134. The said Act is amended by inserting, after section 244.10, the following division:

"DIVISION III.2

"SURTAX ON NON-RESIDENTIAL IMMOVABLES

"**244.11** Every local municipality may, by by-law, impose a surtax on units of assessment, entered on its real estate assessment roll, which are constituted of non-residential immovables or of residential immovables for which the operator is required to hold a permit issued under the Tourist Establishments Act (1987, chapter 12).

However, a unit of assessment is not subject to the surtax if it is a farm for which a certificate was issued under section 220.2, or if it is vacant land or a body of water.

A unit of assessment is not subject to the surtax if it is a dependency of a residential unit not referred to in the first paragraph or of a unit that is referred to in the second paragraph.

Notwithstanding section 2, the second and third paragraphs apply only to whole units of assessment.

A unit of assessment is subject to the surtax if it includes both non-residential or residential immovables referred to in the first paragraph and residential immovables not referred to therein or farm immovables.

"**244.12** Subject to Division IV.3, the surtax shall be based on the taxable value of each unit of assessment.

"**244.13** The rate of the surtax shall be fixed in the by-law adopted under section 244.11.

However, in the case of a unit of assessment referred to in the fifth paragraph of the said section, the amount of the surtax shall be computed by applying that part of the rate which corresponds to the percentage prescribed for the units in its category by regulation of the Minister made under paragraph 10 of section 263.

"**244.14** The revenues of a local municipality for a fiscal year from the surtax, or from both the surtax and the business tax, as the

case may be, shall not exceed the maximum amount of revenues established in accordance with sections 233 to 235.1.

"**244.15** The municipality may, in the by-law adopted under section 244.11, provide that the debtor of the surtax is entitled to an abatement when the unit of assessment or separate premises therein are vacant.

For the purposes of this section and sections 244.16 to 244.18, the word "premises" means premises entered as separate premises on the schedule to the real estate assessment roll provided in section 69.

Separate premises which are unoccupied and on the market for immediate rental shall be regarded as vacant; however, separate premises which cease to be occupied shall not be regarded as vacant until the lapse of 60 days of inoccupancy. The same applies to a unit of assessment.

Notwithstanding section 2, the first three paragraphs apply only to whole units of assessment and whole separate premises.

"**244.16** The amount of the abatement shall be equal to that part of the amount of the surtax otherwise payable which corresponds to the percentage entered on the schedule to the roll in respect of the separate vacant premises, for that part of the fiscal year during which the separate premises are vacant.

In the case of a vacant unit of assessment, the amount of the abatement shall be equal to the amount of the surtax which would otherwise be payable for the portion of the fiscal year during which it is vacant.

"**244.17** In the case provided for in the first paragraph of section 244.15, the debtor of the surtax must, where occupancy of a unit of assessment or separate premises thereof begins or ceases, or where a change of occupant occurs, give written notice thereof to the local municipality within 30 days.

Every person who, knowing that occupancy of the unit of assessment or separate premises thereof for which he owes the surtax has begun or ceased or that a change of occupant has occurred, fails to give written notice thereof to the local municipality within the time prescribed in the first paragraph or, if he learned the fact too late to act within the prescribed time, as soon as possible thereafter, is guilty of an offence and liable to a fine of $500.

Every person convicted of an offence under the second paragraph shall lose the right to obtain an abatement under section 244.15 for one year, from the day on which the judgment becomes *res judicata.*

"**244.18** Where an abatement must be granted or must cease to be granted or where the amount thereof must be increased or reduced owing to the fact that vacancy of a unit of assessment or separate premises has begun or ceased, the local municipality shall send to the debtor of the surtax a credit or debit note with an explanation thereof. The amount of the first instalment of the surtax following the receipt of the note shall be adjusted accordingly, without interest.

The first paragraph does not apply where all the instalments of the surtax for the fiscal year have been paid. In such a case, a demand for payment of a surtax supplement must be sent to the debtor, or any overpayment refunded thereto, as the case may be, by the local municipality; section 246 or 247, as the case may be, applies to the supplement or refund, adapted as required; however, the interest provided for in the second paragraph of section 247 shall not be paid, and the time allowed for payment of the refund shall be 60 days after the receipt by the municipality of the notice required under section 244.17.

The first paragraph applies subject to section 245.

"**244.19** No debtor may cause any part of the surtax to be borne, directly or indirectly, by the occupant of part of a unit of assessment which does not constitute separate premises entered on the schedule to the real estate assessment roll provided for in section 69 or separate premises which would have been entered if the municipality had not availed itself of the fourth paragraph of that section.

"**244.20** Any person, within the meaning of section 204.1, who is referred to in a paragraph of section 204 other than paragraphs 1, 1.1 and 2.1 or referred to in section 210 and who is the occupant of a unit of assessment subject to the surtax or of separate premises included in such a unit and entered on the schedule to the real estate assessment roll provided for in section 69, is entitled to receive from the local municipality, on written application, a subsidy equal to the amount of the surtax paid by the debtor or, as the case may be, such part of the amount as may be attributed to the separate premises.

In the case of the occupant of separate premises, the amount of the subsidy shall be equal to that part of the amount of the surtax paid

which corresponds to the percentage entered on the schedule to the roll with regard to such premises on the day of the receipt by the municipality of the application for a subsidy. However, where the same separate premises are occupied on a shared-time basis by several occupants under separate leases, the owner must provide each of them with a statement of the proportion represented by his share of occupancy; each occupant is entitled to receive, provided he presents the statement with his application, the proportion of the amount of the subsidy payable with regard to the separate premises which corresponds to the proportion indicated on the statement.

"**244.21** The municipality may, in the by-law adopted under section 244.11, prescribe the form or minimum content of the application or statement provided for in section 244.20 or any other terms and conditions relating to the payment of the subsidy under the said section.

"**244.22** For the purposes of this division, except section 244.14, the word "taxable" means "non-taxable" in the case of a non-taxable immovable in respect of which the surtax must be paid in accordance with the first paragraph of section 208.

For the same purposes, in the case of a non-taxable immovable in respect of which a sum in lieu of the surtax must be paid by the Government in accordance with the second paragraph of section 210 or the first paragraph of sections 254 and 255 or by the Crown in right of Canada or one of its mandataries, the word "surtax" means the sum in lieu thereof and the word "taxable" means "non-taxable".

"DIVISION III.3

"TAX ON OWNERS OF NON-RESIDENTIAL PARKING AREAS

"**244.23** Every local municipality whose territory is situated within or coincides with that of a public transit authority may, by by-law, impose a tax on owners of a non-residential parking area which constitutes a unit of assessment or part thereof and is a parking area within the meaning of section 244.27. However, a municipality situated in the territory of the Société de transport de l'Outaouais does not have the power to impose such tax unless it is served by the public transit network of that Corporation, within the meaning of section 193.0.1 of the Act respecting the Communauté urbaine de l'Outaouais (R.S.Q., chapter C-37.1) or a regulation provided for in the said section.

Where a parking area is operated for profit by a person other than the owner, the tax is payable by the operator.

"**244.24** For the purposes of section 244.23, the expression "public transit authority" means the Société de transport de la Communauté urbaine de Montréal, the Société de transport de la Ville de Laval, the Société de transport de la rive sud de Montréal, the Société de transport de l'Outaouais, the Commission de transport de la Communauté urbaine de Québec and every corporation established under the Act respecting municipal and intermunicipal transit corporations (R.S.Q., chapter C-70).

"**244.25** Every unit of assessment consisting essentially of an area habitually used as temporary parking space for unoccupied road vehicles intended for the personal use of natural persons is a non-residential parking area, unless it is a unit constituting the dependency of a residential unit not subject to the first paragraph of section 244.11 or a unit referred to in the second paragraph of the said section. Notwithstanding section 2, this paragraph applies only to whole units of assessment.

Every area included in a unit of assessment without constituting the essential part thereof is also a non-residential parking area, where it is habitually used as temporary parking space for unoccupied road vehicles intended for the personal use of natural persons who are the owners or occupants of an immovable referred to in the first paragraph of section 244.11 but not in the second or third paragraph of the said section, or who work in or are visitors of the immovable or customers of an establishment situated therein.

However, an area habitually used as parking space for road vehicles for purpose of sale, lease, rental or repair is not a non-residential parking area. A parking space for which a price is charged is a non-residential parking area even if it is used only occasionally for the purposes set out in the first or second paragraph.

"**244.26** The area of a non-residential parking area includes, in addition to the parking spaces composing it, the lanes or ramps allowing access to such spaces.

For the purposes of this division, the area of a lane or ramp shall be divided among the spaces to which it allows access in proportion to the area of each such space, and the area of a space shall be deemed to be increased by the part of the area of the lane or ramp which is thus allocated to the place.

"**244.27** The owner or operator, as the case may be, of a non-residential parking area shall not be subject to the tax unless the dimensions of the parking area exceeds 500 square metres.

However, in the case of a non-residential parking area where a price is charged, an area exceeding 75 square metres is sufficient.

Where a non-residential parking area includes spaces for which a price is charged and spaces for which no price is charged, it shall be considered as two separate parking areas if the area covered by spaces for which a price is charged exceeds 75 square metres.

Where a unit of assessment includes several non-contiguous non-residential parking areas whose combined area exceeds the applicable number of square metres pursuant to the first three paragraphs, the owner or the operator, as the case may be, of each parking area is subject to the tax regardless of the dimensions of the parking area. The same applies where the contiguous non-residential parking areas of several units of assessment have a combined area which exceeds the applicable number of square metres pursuant to the first three paragraphs.

Where a parking area includes non-taxable spaces within the meaning of section 244.28, such spaces shall not be taken into consideration in establishing the dimensions of the parking area.

"**244.28** The owner or operator, as the case may be, of a non-residential parking area which is an immovable exempt under paragraph 3, 8 or 12 of section 204 shall not be subject to the tax, unless it is taxable under the second paragraph of section 208.

The Minister of Transport may, after consulting the local municipality, recognize a non-residential parking area as constituting an incentive to use public transit. The owner or operator, as the case may be, of a parking area recognized as such shall not be subject to the tax. Sections 204.2, 209 and 209.1, adapted as required, apply to the recognition provided for in this paragraph.

For the purposes of this division, the parking spaces composing a parking area recognized under this section shall be considered non-taxable.

"**244.29** The municipality may, in the by-law adopted under section 244.23, delineate sectors of its territory or define categories of non-residential parking areas according to their dimensions or number of parking spaces, whether they are "parking lots" or "multi-story parking garages", whether a price is charged or not, or whether or not they may be subject to the surtax on vacant land under section 486 of the Cities and Towns Act (R.S.Q., chapter C-19) or article 990 of the Municipal Code of Québec (R.S.Q., chapter C-27.1). It may also, in the by-law, establish combinations of categories or combinations involving a category and a sector.

Where a parking area includes non-taxable parking spaces, such spaces shall not be taken into account in determining the category to which the parking area belongs.

"**244.30** The municipality may, in the by-law adopted under section 244.23, provide that the tax is imposed only in respect of non-residential parking areas situated in one or several sectors or belonging to one or several categories or combinations.

"**244.31** The municipality must, in the by-law adopted under section 244.23, provide that the tax is based either on the number of parking spaces included in the non-residential parking area, its dimensions or its value.

The value of a parking area is the product obtained by multiplying its area by the average unit rate for the land of the unit of assessment that includes the parking area; such rate is the quotient obtained by dividing the value of the land by its area.

Where a parking area includes non-taxable parking spaces, such spaces shall not be taken into consideration in establishing the number of spaces included in the parking area, its dimensions or its value.

For the purpose of computing the amount payable, the number of spaces included in the parking area shall be reduced by 17, or its dimensions by 500 square metres, according to whether the tax is based on the number of spaces included in the parking area, its dimensions, or its value. In the case of a combination of parking areas within the meaning of the fourth paragraph of section 244.27, the reduction shall be apportioned among the parking areas in proportion to the respective dimensions thereof which were taken into consideration to establish that the total area of the combination exceeds 500 square metres. The reduction provided for in this paragraph does not apply to a parking area where the spaces for which a price is charged combined wherever applicable with those of other parking areas in accordance with the fourth paragraph of section 244.27, have a total area exceeding 75 square metres.

"**244.32** The rate of the tax shall be fixed in the by-law adopted pursuant to section 244.23.

The municipality may fix different rates for the sectors, categories or combinations referred to in section 244.29.

"**244.33** The municipality may, in the by-law adopted pursuant to section 244.23, specify the meaning of any word used in this division to take account of any case to which a provision thereof applies.

It may also prescribe any rule applicable in the case of a change occurring, during the course of a fiscal year, in the particulars relating to any debtor of the tax or any parking area in respect of which the tax is imposed.

It may also prescribe the terms and conditions for the collection of the tax, including the payment of a supplement, the refund of any overpayment or the addition of interest to any sum payable."

135. Sections 245 and 245.1 of the said Act are replaced by the following section:

"**245.** Where the effect of an alteration to the real estate assessment roll is to add, strike off or alter a unit of assessment, to add or strike off an entry indicating that a unit of assessment is subject to a municipal or school real estate tax imposed for the municipal or school fiscal year during which the alteration takes effect, or to add, strike off or alter an entry used as the basis for imposing such a tax or otherwise used for calculating the amount thereof, the person in whose name the unit of assessment is entered must pay a supplement to the municipality or school board or, as the case may be, the municipality or board must pay the overpayment to that person or, where the alteration consists in striking off the unit of assessment, to the person in whose name the unit was entered immediately before the alteration was made.

The amount of the supplement or overpayment shall be established by computing the amount of tax payable under the altered roll, in proportion to the portion of the municipal or school fiscal year remaining unexpired at the time the alteration takes effect, and comparing it to the amount of tax already paid for such fiscal year. The provisions of sections 244.15 to 244.18 or of Division IV.3 shall also be taken into account, where applicable.

Where an alteration is made to the roll of rental values, the first two paragraphs, adapted as required, apply in respect of the business tax. Where an alteration is made to an entry on the real estate assessment roll, the said paragraphs, adapted as required, also apply in respect of any tax other than the real estate tax or municipal compensation the collection or computation of which is based on that entry.

The first two paragraphs do not apply in respect of a tax or municipal compensation where a non-retroactive alteration takes effect on 1 January. Nor do they apply in respect of the school tax imposed for a school fiscal year where an alteration made to the real estate assessment roll takes effect during such fiscal year."

136. Section 246 of the said Act is amended

(1) by inserting the word and figure "or 174.2" after the figure "174" in the second line of the first paragraph;

(2) by replacing the words "municipal corporation or a municipality" in the sixth and seventh lines of the first paragraph by the words "local municipality or a municipal body responsible for assessment".

137. Section 248 of the said Act is amended

(1) by striking out the words and figure "or from the deposit of a new roll provided for in section 183" in the second and third lines of the first paragraph;

(2) by striking out the words "or deposit" in the sixth line of the first paragraph;

(3) by replacing the words "municipal corporation or a municipality" in the ninth line of the first paragraph by the words "local municipality or municipal body responsible for assessment".

138. Section 249 of the said Act is amended by striking out the words "or the deposit of the new roll, as the case may be" in the fourth and fifth lines of the first paragraph.

139. Section 250 of the said Act is amended

(1) by replacing the words "municipal corporation" in the first line of subparagraph 1 of the first paragraph by the words "local municipality";

(2) by replacing the words "municipal corporation or a municipality" in the third and fourth lines of subparagraph 2 of the first paragraph by the words "local municipality or a municipal body responsible for assessment";

(3) by replacing the word "sending" in the second line of subparagraph 3 of the first paragraph by the words "receipt by the debtor".

140. Section 250.1 of the said Act is amended

(1) by replacing the words "municipal corporation" in the first line of the first paragraph by the words "local municipality";

(2) by inserting, at the end of the second paragraph, the following sentence: "For the purposes of this paragraph, the date of expiry is the day on which the tax becomes payable or on which the penalty is imposed, whichever comes later."

141. Section 252 of the said Act is amended

(1) by replacing the words "municipal corporation or municipality" in the sixth line of the first paragraph by the words "local municipality or municipal body responsible for assessment";

(2) by replacing the words "sending of the account" in the third line of the second paragraph by the words "receipt of the account by the debtor";

(3) by replacing the words "municipal corporation or municipality" in the ninth and tenth lines of the second paragraph by the words "local municipality or municipal body responsible for assessment";

(4) by replacing the words "municipal corporation" in the third line of the third paragraph by the words "local municipality";

(5) by replacing the words "municipal corporation or municipality" in the first line of the fourth paragraph by the words "local municipality or municipal body responsible for assessment";

(6) by replacing the words "which it collects" in the fourth line of the fourth paragraph by the words "collected by the municipality or body".

142. Divisions IV.1 and IV.2 of Chapter XVIII of the said Act are repealed.

143. The heading of Division IV.3 of Chapter XVIII of the said Act is amended by striking out the word "THREE-YEAR".

144. Section 253.27 of the said Act is amended

(1) by replacing the words "municipal corporation whose roll is a three-year roll" in the first and second lines of the first paragraph by the words "local municipality";

(2) by replacing the word "the" in the fourth line of the first paragraph by the word "its";

(3) by replacing the words "corporation and to taxes" in the fifth line of the second paragraph by the words "municipality and to taxes, other than those provided in section 244.23,";

(4) by striking out the fourth paragraph.

145. Section 253.28 of the said Act is amended

(1) by inserting the words "or place of business" after the word "assessment" in the first line of the first paragraph;

(2) by replacing the words and figures "or 7 of section 174" in the second and third lines of the second paragraph by the words and figures ", 7 or 18 of section 174 or paragraph 6 of section 174.2";

(3) by inserting the words "or place" after the word "unit" in the first line of the third paragraph;

(4) by inserting the words "or places" after the word "units" in the second line of the third paragraph;

(5) by inserting the words "or place" after the word "unit" in the third line of the third paragraph;

(6) by inserting the words "or place" after the word "unit" in the fourth line of the third paragraph;

(7) by striking out the fourth paragraph.

146. Section 253.29 of the said Act is amended

(1) by inserting the words "or place of business" after the word "assessment" in the first line;

(2) by inserting the words "or place" after the words "a unit" in the third line.

147. Section 253.30 of the said Act is amended

(1) by inserting the words "or place of business" after the word "assessment" in the second line of the first paragraph;

(2) by inserting the words "or place" after the word "unit" in the first line of subparagraph 1 of the second paragraph;

(3) by replacing the word and figure "section 72.1" in the second line of the third paragraph by the words and figure "the second paragraph of section 72".

148. Section 253.31 of the said Act is amended

(1) by replacing the second sentence of the first paragraph by the following sentence: "However, an alteration made to the roll concerned under paragraph 6, 7 or 18 of section 174 or paragraph 6 of section 174.2 which has retroactive effect to the date of coming into force of the roll shall be regarded as an alteration subject to the second paragraph of this section, if no corresponding alteration was made to the preceding roll.";

(2) by replacing subparagraphs 1 and 2 of the second paragraph by the following subparagraphs:

"(1) by a new adjusted value for the fiscal year concerned corresponding to the sum of the adjusted value of such fiscal year as established prior to the alteration and the increase in taxable value resulting from the alteration;

"(2) where the alteration results in a loss of taxable value, by the taxable value entered on the roll after the alteration, if such value is less than the adjusted value for the fiscal year concerned as established before the alteration.";

(3) by replacing the fourth paragraph by the following paragraph:

"The averaging of a variation in the taxable value of a unit of assessment or place of business shall cease at the date on which an alteration referred to in the second paragraph which strikes off the unit or place, divides it, or combines it with another takes effect.";

(4) by striking out the words "or of premises" in the second and third lines of the fifth paragraph;

(5) by striking out the words "or premises" in the fourth line of the fifth paragraph.

149. Section 253.32 of the said Act is repealed.

150. Section 253.33 of the said Act is amended by replacing the figure "253.32" in the first line of the first paragraph by the figure "253.31".

151. Section 253.34 of the said Act is amended

(1) by replacing the figure "253.32" in the first line of the first paragraph by the figure "253.31";

(2) by inserting the words "or place of business" after the word "assessment" in the second line of the first paragraph;

(3) by replacing the words and figure "253.32 to such a unit" in the first line of the second paragraph by the words and figure "253.31 to such a unit or place";

(4) by striking out the words "real estate" in the third line of the second paragraph;

(5) by replacing the words and figure "253.32 do not apply to any other unit of assessment" in the first and second lines of the third paragraph by the words and figure "253.31 do not apply to any other unit of assessment or place";

(6) by inserting the words "or place" after the word "unit" in the second line of the fourth paragraph.

152. Section 253.35 of the said Act is amended by replacing the words "municipal corporation or municipality" in the first and second lines of the second paragraph by the words "local municipality or municipal body responsible for assessment".

153. Section 254 of the said Act is amended

(1) by replacing the words "municipal corporation" in the first line of the first paragraph by the words "local municipality";

(2) by replacing the words "municipal corporation" in the first line of the second paragraph by the words "local municipality";

(3) by replacing, in the French text, the words "place d'affaires située" in the second line of the second paragraph by the words "lieu d'affaires situé";

(4) by replacing, in the French text, the word "visée" in the third line of the second paragraph by the word "visé".

154. Section 255 of the said Act is amended

(1) by replacing, in the French text, the words "d'une place" in the second line of the first paragraph by the words "d'un lieu";

(2) by replacing the words "of the place of business were not" in the eighth line of the first paragraph by the words "carried on in the place of business were not activities for which a person is";

(3) by replacing the words "municipal corporation" in the seventh line of the second paragraph by the words "local municipality";

(4) by replacing the fourteenth line of the third paragraph by the words "local municipality";

(5) by replacing the words and figure "40% of the aggregate taxation rate of the municipal corporation" in the thirteenth and fourteenth lines of the fourth paragraph by the words and figure "25% of the aggregate taxation rate of the local municipality".

155. Section 256 of the said Act is amended

(1) by replacing, in the French text, the word "places" in the first line of the first paragraph by the word "lieux";

(2) by replacing the words "municipal corporation" in the first and second lines of the third paragraph by the words "local municipality".

156. Section 257 of the said Act is amended

(1) by replacing, in the French text, the words "une place d'affaires visée" in the third and fourth lines of the first paragraph by the words "un lieu d'affaires visé";

(2) by replacing the last four lines of the first paragraph by the following words "lieu of the business tax. The Government shall also pay to the local municipality, in the place of the owner of an immovable referred to in the first paragraph of section 255, taxes other than real estate taxes, compensations and tariffs imposed by the municipality on any person as the owner of an immovable; section 254.1 applies with regard to the sum thus payable.";

(3) by replacing the words "municipal corporation" in the fourth line of the second paragraph by the words "local municipality";

(4) by inserting, at the end of the second paragraph, the following sentence: "However, the sum shall not be in lieu of the tax on owners of non-residential parking areas provided for in section 244.23.";

(5) by striking out the third paragraph.

157. Section 259 of the said Act is amended

(1) by replacing the words "municipal corporations" in the second and third lines of the first paragraph by the words "local municipalities";

(2) by replacing the words "municipal corporation" in the third line of the second paragraph by the word "municipality";

(3) by replacing the words "municipal corporation" in the first line of the third paragraph by the word "municipality";

(4) by replacing the word "corporation" in the fourth line of the third paragraph by the word "municipality";

(5) by inserting, at the end, the following paragraph:

"The sum referred to in this section shall be paid only upon the production by the municipality of a demand for payment on the form supplied by the person required to make payment of that sum, within the time limit prescribed by regulation under paragraph 5 of section 262."

158. Section 261 of the said Act is replaced by the following section:

"**261.** The Government must establish, by the adoption of the regulation provided for in paragraph 7 of section 262, an equalization scheme the object of which is the payment, to every local municipality whose standardized real estate value per inhabitant is, in all or some respects, lower than the median standardized real estate value for the local municipalities in its category, of a sum calculated, in particular, according to the difference and according to certain revenues from taxes, compensations or tariffs imposed by the municipality."

159. The said Act is amended by inserting, after section 261, the following chapter:

"CHAPTER XVIII.1

"STANDARDIZED REAL ESTATE VALUE AND FISCAL POTENTIAL

"DIVISION I

"STANDARDIZED REAL ESTATE VALUE

"**261.1** The standardized real estate value of a local municipality is the sum of the following values:

(1) the standardized taxable values;

(2) the standardized non-taxable values of the immovables referred to in the first paragraph of section 208;

(3) the standardized non-taxable values of the immovables referred to in section 210 in respect of which a sum in lieu of municipal real estate taxes must be paid;

(4) the standardized non-taxable values of the immovables referred to in the first paragraph of section 255;

(5) that part, computed in accordance with section 261.3, of the standardized non-taxable values of the immovables referred to in paragraph 1.1 of section 204 in respect of which a sum in lieu of municipal real estate taxes must be paid;

(6) the standardized non-taxable values of immovables which are classified cultural property referred to in section 33 of the Cultural Property Act (R.S.Q., chapter B-4);

(7) in the case of immovables referred to in the second, third or fourth paragraph of section 255, that part of their standardized non-taxable values which corresponds to the percentage mentioned in the applicable paragraph;

(8) the standardized non-taxable value of farm land;

(9) the value resulting from the capitalization, on the basis of the standardized aggregate taxation rate for the fiscal year prior to that for which the standardized real estate value is computed, of the revenues of the municipality under section 222 for such prior fiscal year.

"**261.2** For the purposes of this chapter, the standardized taxable or non-taxable value of an immovable is obtained by multiplying its taxable or non-taxable value entered on the real estate assessment roll of the local municipality by the factor established for such roll in accordance with section 264.

This section applies subject to sections 220 and 306.2 of the Act respecting the Communauté urbaine de Montréal (R.S.Q., chapter C-37.2).

"**261.3** For the purposes of paragraph 5 of section 261.1, the percentage used is that part of the standardized non-taxable value of an immovable referred to in the said paragraph which corresponds to the percentage represented by the sum paid in respect thereof in lieu of municipal real estate taxes for the last fiscal year for which full payment has been made, in relation to the total amount of real estate taxes which would have been payable for that fiscal year in respect of the immovable if it had been taxable.

"**261.4** For the purposes of paragraph 9 of section 261.1, the standardized aggregate taxation rate is the rate established, in accordance with the regulation made pursuant to paragraph 7 of section 262, on the basis of the data contained in the budget of the local municipality for the fiscal year prior to the fiscal year for which the standardized real estate value is calculated.

"DIVISION II

"FISCAL POTENTIAL

"**261.5** For the purposes of apportioning the expenditures of a community, the fiscal potential of a local municipality is the sum of the following values:

(1) the values constituting its standardized real estate value;

(2) the values obtained by multiplying by 0.96 the aggregate of the values, within the meaning of paragraphs 1 to 6 of section 261.1, of the units of assessment which may be subject to the surtax on non-residential immovables provided for in section 244.11, or in respect of which a sum in lieu of such surtax may be paid.

However, for the application of subparagraph 2 of the first paragraph to a unit included in a category defined by regulation of the Minister made under paragraph 10 of section 263, the value of the unit as set out in the applicable paragraph of section 261.1 is replaced by that part of such value which corresponds to the percentage prescribed by regulation for the category to which the unit belongs.

This section applies subject to section 220 of the Act respecting the Communauté urbaine de Montréal.

"**261.6** For the purpose of apportioning the expenditures of a public transit authority within the meaning of section 244.24, other than the Société de transport de la Communauté urbaine de Montréal, the Commission de transport de la Communauté urbaine de Québec or the Société de transport de l'Outaouais, the fiscal potential of a local municipality is the sum of the following values:

(1) the values constituting its standardized real estate value;

(2) the values obtained by multiplying the aggregate referred to in subparagraph 2 of the first paragraph of section 261.5, subject to the application of the second paragraph thereof, by the applicable coefficient from among those set out below, according to the public transit authority whose territory includes the territory of the municipality:

(*a*) in the case of the Société de transport de la rive sud de Montréal: 0.46;

(*b*) in the case of the Corporation métropolitaine de transport de Sherbrooke: 0.26;

(*c*) in the case of the Corporation intermunicipale de transport des Forges: 0.01;

(*d*) in the case of the Corporation intermunicipale de transport de la rive sud de Québec: 0.09;

(*e*) in the case of the Corporation intermunicipale de transport du Saguenay: 0.03.

"**261.7** For the purpose of apportioning the expenditures of the Société de transport de la Communauté urbaine de Montréal, the Commission de transport de la Communauté urbaine de Québec and the Société de transport de l'Outaouais, the fiscal potential of a local municipality is the sum of the following values:

(1) the values constituting its standardized real estate value;

(2) the values established in accordance with subparagraph 2 of the first paragraph of section 261.5;

(3) the values obtained by multiplying the aggregate referred to in subparagraph 2 of the first paragraph of section 261.5, subject to the application of the second paragraph thereof, by the applicable coefficient from among those set out below, according to the public transit authority whose territory includes the territory of the municipality:

(*a*) in the case of the Société de transport de la Communauté urbaine de Montréal: 0.28;

(*b*) in the case of the Commission de transport de la Communauté urbaine de Québec: 0.17;

(*c*) in the case of the Société de transport de l'Outaouais: 0.09.

This section applies subject to section 306.2 of the Act respecting the Communauté urbaine de Montréal."

160. Section 262 of the said Act is amended

(1) by replacing, in the French text, the word "places" in the first line of subparagraph *b* of paragraph 2 by the word "lieux";

(2) by replacing the words "municipal corporation" in the second line of subparagraph *c* of paragraph 2 by the words "local municipality";

(3) by replacing the figure "254" in the second line of subparagraph *d* of paragraph 2 by the word and figures "210, 254 or 257";

(4) by replacing, in the French text, the word "places" in the fourth line of subparagraph *d* of paragraph 2 by the word "lieux";

(5) by replacing the words and figure "254 in cases of changes made to the roll or when a new roll is prepared to replace a roll that has been quashed or declared null" in the second, third and fourth lines of subparagraph *e* of paragraph 2 by the words and figures "210, 254 or 257 in the case of changes made to the roll";

(6) by replacing the figure "254" in the second line of subparagraph *f* of paragraph 2 by the word and figures "210, 254 or 257";

(7) by replacing the figure "254.1" in the second line of subparagraph *g* of paragraph 2 by the word and figures "210, 254.1 or 257";

(8) by replacing the words "municipal corporations" in the second line of paragraph 4 by the words "local municipalities";

(9) by replacing the words "municipal corporations" in the first line of paragraph 5 by the words "local municipalities";

(10) by inserting the words ", prescribe the time limit within which the demand for payment under section 259 must be made" after the word "sum" in the tenth line of paragraph 5;

(11) by striking out the words "or when a new roll is prepared to replace a roll that has been quashed or declared null" in the third and fourth lines of paragraph 5.1;

(12) by replacing the second, third, fourth, fifth and sixth lines of paragraph 7 by the following: "section 261; define the standardized real estate value per inhabitant of a local municipality; prescribe the method for determining the minimum number of local municipalities from which the data must be considered in establishing a median standardized real estate value per inhabitant of a group of local municipalities; specify the nature of the taxes, compensations and modes";

(13) by replacing the words "municipal corporations" in the seventh and eighth lines of paragraph 7 by the words "local municipalities";

(14) by replacing the words ", place of business or premises" in the second and third lines of paragraph 8.3 by the words "or place of business";

(15) by replacing the words "municipal corporation under section" in the first and second lines of paragraph 8.4 by the words and figure "local municipality under section 210,";

(16) by replacing the words and figure "72.1 in respect of the roll of the corporation" in the fourth line of paragraph 8.4 by the words and figure "the second paragraph of section 72 in respect of the real estate assessment roll of the municipality";

(17) by replacing the words "municipal corporation" in the second and the fourth lines of paragraph 9 by the words "local municipality" and by replacing the words "an incorporation" in the fourth and fifth lines of paragraph 9 by the words "the establishment of a local municipality".

161. Section 263 of the said Act is amended

(1) by replacing the words "municipal corporation" in the third line of paragraph 3 by the words "local municipality";

(2) by striking out the words "or premises" in the third line of paragraph 5;

(3) by replacing the fifth line of paragraph 5 by the words "a local municipality, define categories of municipalities";

(4) by striking out paragraph 7;

(5) by replacing the words "municipal corporation" in the third line of paragraph 8 by the words "local municipality";

(6) by replacing the words "municipal corporation" in the fifth line of paragraph 8 by the word "municipality";

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

"(10) define, for the purpose of computing the surtax on non-residential immovables or the sum in lieu thereof, the categories of units of assessment which include both non-residential or residential immovables referred to in the first paragraph of section

244.11, and residential immovables not referred to in this paragraph or farm immovables; prescribe for each category the percentage which is applied to the rate of the surtax in computing the amount of the surtax or the sum standing in lieu thereof."

162. Section 263.1 of the said Act is replaced by the following section:

"**263.1** Every regulation made under section 262 or 263 may prescribe rules which vary according to the fiscal year concerned from among those for which a roll applies, and according to whether or not the local municipality provides for the averaging of the variation in taxable values resulting from the coming into force of the roll."

163. Section 264 of the said Act is amended

(1) by striking out the words "or premises" in the fourth line of the first paragraph;

(2) by striking out the words "of the municipal corporation" in the fifth line of the first paragraph;

(3) by replacing the words "municipal corporation or municipality" in the second and third lines of the seventh paragraph by the words "local municipality and the municipal body responsible for assessment";

(4) by replacing the eighth paragraph by the following paragraph:

"The median proportion and the factor established for the first fiscal year for which the roll applies shall be entered on the notice of assessment sent for each fiscal year for which the roll applies.";

(5) by replacing the first sentence of the ninth paragraph by the following sentence: "Where a provision of an Act or a statutory instrument thereof makes reference to the median proportion or factor of the roll without specifying that such proportion or factor is for the first fiscal year for which a roll applies, the reference is to the median proportion or factor established for any fiscal year concerned at the time of the application of the provision containing the reference."

164. The said Act is amended by inserting, after section 495.1, the following section:

"**495.2** Where this Act or a regulation thereunder provides for the sending of a document by or to the Minister, the sender and

addressee may agree that the document be sent by means of a track, a tape, a disk, a cassette or other data carrier."

165. Section 578 of the said Act, amended by section 114 of chapter 85 of the statutes of 1990, is repealed.

166. Section 584 of the said Act is amended

(1) by replacing the words "municipal corporation" in the first line of the first paragraph by the words "local municipality";

(2) by replacing the words "such date as the Minister may determine by regulation" in the fourth line of the first paragraph by the words and figures "1 January 1993";

(3) by replacing the words "corporation imposes a business tax" in the fifth and sixth lines of the first paragraph by the words "municipality imposes the business tax or the surtax on non-residential immovables".

167. The words "corporation", "municipal corporation" and "municipal corporations" are replaced by the words "municipality", "local municipality" and "local municipalities", respectively, wherever they appear in the following sections of the said Act:

(1) section 42;

(2) section 48;

(3) section 73;

(4) section 75;

(5) section 80;

(6) section 179;

(7) section 204.2;

(8) section 212;

(9) section 213;

(10) section 215;

(11) section 217;

(12) section 219;

(13) section 220.4;

(14) section 222;

(15) section 226;

(16) section 244.1;

(17) section 244.4;

(18) section 244.9;

(19) section 244.10;

(20) section 254.1.

ACT RESPECTING LAND USE PLANNING AND DEVELOPMENT

168. Section 205 of the Act respecting land use planning and development (R.S.Q., chapter A-19.1) is amended by replacing the words "assessment of the taxable immovables" in the fifth and sixth lines of the first paragraph by the words "real estate value, within the meaning of section 261.1 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1),".

169. Section 205.1 of the said Act is replaced by the following section:

"**205.1** Every regional county municipality may, by a by-law of its council, prescribe the terms and conditions for determining the aliquot shares of its expenses and payment thereof by the local municipalities.

The by-law may, in particular, prescribe, for every possible situation with respect to the coming into force, in whole or in part, of the budget of the regional county municipality,

(1) the date on which the data used to establish provisionally or finally the basis of apportionment of the expenses of the regional county municipality are to be considered;

(2) the time limit for determining each aliquot share and for informing each local municipality of it;

(3) the obligation of the local municipality to pay its aliquot share in a single payment or its right to pay it in a certain number of instalments;

(4) the time limit within which each instalment must be paid;

(5) the rate of interest payable on an outstanding instalment;

(6) the adjustments that may result from the deferred coming into force of all or part of the budget of the regional county municipality or from the successive use of provisional and final data in determining the basis of apportionment of the expenses of the regional county municipality.

Instead of fixing the rate of interest payable on an instalment which is outstanding, the by-law may provide that such rate shall be fixed by a resolution of the council of the regional county municipality when its budget is adopted."

CITIES AND TOWNS ACT

170. Section 504 of the Cities and Towns Act (R.S.Q., chapter C-19) is amended by adding, at the end, the following paragraph:

"This section applies subject to section 81 of the Act respecting municipal taxation."

171. Section 547 of the said Act is amended by inserting the words "or the surtax on non-residential immovables" after the word "tax" in the fourth line of the fourth paragraph.

HIGHWAY SAFETY CODE

172. Section 21 of the Highway Safety Code (R.S.Q., chapter C-24.2), amended by section 9 of chapter 83 of the statutes of 1990, is again amended by replacing subparagraph 3 of the first paragraph by the following subparagraph:

"(3) pay the duties and fees fixed by regulation, the insurance contribution fixed pursuant to sections 151.1 and 151.2 of the Automobile Insurance Act (R.S.Q., chapter A-25) and, where applicable, the contribution of motorists to public transit fixed pursuant to section 88.3 of the Transport Act (R.S.Q., chapter T-12);".

173. Section 31.1 of the said Code, enacted by section 14 of chapter 83 of the statutes of 1990, is amended by replacing the words "and the insurance contribution fixed pursuant to section 151.1 of the Automobile Insurance Act" in the fourth, fifth and sixth lines of the first paragraph by the words ", the insurance contribution fixed pursuant to section 151.1 of the Automobile Insurance Act (R.S.Q., chapter A-25) and, where applicable, the contribution of motorists to public transit fixed pursuant to section 88.3 of the Transport Act (R.S.Q., chapter T-12)".

174. Section 618 of the said Code, amended by section 226 of chapter 83 of the statutes of 1990, is again amended

(1) by replacing the words "and the insurance contribution" in the second line of paragraph 8.8 by the words ", the insurance contribution and, where applicable, the contribution of motorists to public transit";

(2) by inserting, after paragraph 11, the following paragraph:

"(11.0.1) prescribe the cases and conditions establishing a right to a reimbursement of a part of the contribution of motorists to public transit exigible under section 21 or section 31.1, and establish the calculation method or fix the exact amount of the contribution to be reimbursed;";

(3) by replacing the words "and insurance contribution" in the third and fourth lines of paragraph 11.2 by the words ", insurance contribution and, where applicable, the contribution of motorists to public transit".

175. The said Code is amended by inserting, after section 648, the following section:

"**648.1** The contributions of motorists to public transit, exigible under sections 21 and 31.1 and collected by the Société de l'assurance automobile du Québec, shall be remitted, after making the deduction required under the second paragraph of section 88.4 of the Transport Act (R.S.Q., chapter T-12), to the Minister of Transport, who shall pay them into the fund for the contributions of motorists to public transit established by section 12.22 of the Act respecting the Ministère des Transports (R.S.Q., chapter M-28)."

MUNICIPAL CODE OF QUÉBEC

176. Article 678.1 of the Municipal Code of Québec (R.S.Q., chapter C-27.1) is amended by replacing the words "assessment of the taxable immovable, within the meaning of the second paragraph of subarticle 6 of article 681" in the second, third and fourth lines of the fourth paragraph by the words "real estate value, within the meaning of section 261.1 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1)".

177. Article 681 of the said Code is amended

(1) by replacing the words "total standardized assessment of taxable immovable property" in the seventh and eighth lines of

subarticle 5 by the words "standardized real estate value, within the meaning of section 261.1 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1),";

(2) by striking out subarticle 6.

178. Article 973 of the said Code is amended

(1) by replacing the words "assessment of their taxable immovable property liable for the payment of such tax" in the fourth and fifth lines of the first paragraph by the words "real estate value of each, within the meaning of section 261.1 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1)";

(2) by striking out the second paragraph.

179. Article 974 of the said Code is amended by adding, at the end, the following paragraph:

"The first paragraph applies subject to any by-law adopted under section 205.1 of the Act respecting land use planning and development (R.S.Q., chapter A-19.1)."

180. Article 976 of the said Code is amended by adding, at the end, the following paragraph:

"This article applies subject to any by-law adopted under section 205.1 of the Act respecting land use planning and development (R.S.Q., chapter A-19.1)."

181. Article 1002 of the said Code is amended by replacing the word "annual" in the second line of paragraph 4 by the word "rental".

182. Article 1012 of the said Code is amended by replacing the third paragraph by the following paragraph:

"This article applies subject to section 81 of the Act respecting municipal taxation."

ACT RESPECTING THE COMMUNAUTÉ URBAINE DE L'OUTAOUAIS

183. The Act respecting the Communauté urbaine de l'Outaouais (R.S.Q., chapter C-37.1) is amended by inserting, after section 143, the following sections:

"**143.1** The expenses of the Community, except those relating to a service governed by a special tariff and those the apportionment

of which is otherwise provided for by law, shall be apportioned among the municipalities listed in Schedule A according to their respective fiscal potentials, within the meaning of section 261.5 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1).

However, expenses relating to water purification, to drinking water supply or to waste disposal, recovery or recycling and which must be apportioned according to the fiscal potential shall only be apportioned among those municipalities whose territories are served by the Community.

"**143.2** The Council shall prescribe, by by-law, the terms and conditions for determining the aliquot shares of the expenses of the Community and payment thereof by the municipalities.

The by-law may, in particular, prescribe, for every situation provided for in section 135 or 137,

(1) the date on which the data used to establish provisionally or finally the basis of apportionment of the expenses of the Community are to be considered;

(2) the time limit for determining each aliquot share and for informing each municipality of it;

(3) the obligation of the municipality to pay its aliquot share in a single payment or its right to pay it in a certain number of instalments;

(4) the time limit within which each instalment must be paid;

(5) the rate of interest payable on an outstanding instalment;

(6) the adjustments that may result from the deferred coming into force of all or part of the budget of the Community or from the successive use of provisional and final data in determining the basis of apportionment of the expenses of the Community.

Instead of fixing the rate of interest payable on an instalment which is outstanding, the by-law may provide that such rate shall be fixed by a resolution of the Council when the budget of the Community is adopted."

184. Section 192 of the said Act, amended by section 81 of chapter 85 of the statutes of 1990, is repealed.

185. Section 193 of the said Act, amended by section 82 of chapter 85 of the statutes of 1990, is again amended

(1) by striking out the words "with the approval of the Government" in the eighth line of the first paragraph;

(2) by replacing, in the French text, the word "répartie" in the ninth line of the first paragraph by the word "réparti";

(3) by replacing the words "during the preceding fiscal period, the sum of" in the eleventh line of the first paragraph by a comma;

(4) by striking out the words "during the preceding fiscal period" in the thirteenth and fourteenth lines of the first paragraph;

(5) by inserting the words "within the meaning of section 261.7 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1)" after the word "each" in the fifteenth line of the first paragraph;

(6) by striking out the words "and approved by the Government" in the sixteenth line of the first paragraph;

(7) by striking out the second and third paragraphs.

186. The said Act is amended by inserting, after section 193, the following section:

"**193.0.1** The board of directors shall prescribe, by by-law, the basis of apportionment, in accordance with section 193, of the amount contemplated therein, the terms and conditions for determining the aliquot shares of such amount and the terms and conditions of payment of the aliquot shares by the municipalities.

The by-law may prescribe conditions subject to which the territory of a municipality is considered to be served by the public transit network of the Corporation other than the circulation of the vehicles of the Corporation, or may prescribe any criterion of apportionment other than those specified in section 193. In either case, the by-law must be approved by the Minister of Transport.

The by-law may also, in particular, determine the period for which the number of kilometres travelled and the number of hours spent by the vehicles of the Corporation in the territory of each municipality are to be considered and prescribe, for every situation provided for in sections 188.2 to 188.5,

(1) the date on which the data used to establish provisionally or finally the prescribed basis of apportionment are to be considered;

(2) the time limit for determining each aliquot share and for informing each municipality of it;

(3) the obligation of a municipality to pay its aliquot share in a single payment or its right to pay it in a certain number of instalments;

(4) the time limit within which each instalment must be paid;

(5) the rate of interest payable on an outstanding instalment;

(6) the adjustments that may result from the deferred coming into force of all or part of the budget of the Corporation or from the successive use of provisional and final data in determining the prescribed basis of apportionment.

Instead of fixing the rate of interest payable on an instalment which is outstanding, the by-law may provide that such rate shall be fixed by a resolution of the board of directors when the budget of the Corporation is adopted."

187. Section 223.1 of the said Act, amended by section 94 of chapter 85 of the statutes of 1990, is again amended by replacing the word and figure "section 268" in the second line of the second paragraph by the words and figures "sections 143.1 and 143.2".

188. Section 251.1 of the said Act is amended

(1) by replacing the word and figures "192 or 268" in the third line of the first paragraph by the word and figures "143.2 or 193.0.1";

(2) by replacing the word and figures "192 or 268" in the third line of the second paragraph by the word and figures "143.2 or 193.0.1".

189. Section 251.3 of the said Act is amended by replacing the word and figures "192 or 268" in the third line of the first paragraph by the word and figures "143.2 or 193.0.1".

190. Section 268 of the said Act is repealed.

ACT RESPECTING THE COMMUNAUTÉ URBAINE DE MONTRÉAL

191. The French text of section 121.1 of the Act respecting the Communauté urbaine de Montréal (R.S.Q., chapter C-37.2) is amended by replacing the word "places" in the first line of paragraph 2 by the word "lieux".

192. Section 143 of the said Act is amended by inserting the words "and the by-law adopted under section 220.1" after the figure "220" in the fifth line of the second paragraph.

193. Section 212.1 of the said Act is amended by striking out the second and third paragraphs.

194. Section 220 of the said Act is amended

(1) by replacing the words "established in accordance with the rules set out in the third, fourth and fifth" in the fourth and fifth lines of the second paragraph by the words "within the meaning of section 261.5 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1), taking into account the third and fourth";

(2) by striking out the third paragraph;

(3) by replacing the words "to certain units of assessment or places of business for the purposes of the imposition of real estate or business taxes" in the sixth, seventh and eighth lines of the fourth paragraph by the words "to taxable immovables and to those set out in paragraphs 2 to 4 and 7 of section 261.1 of the Act respecting municipal taxation, for the purposes of the imposition of municipal real estate taxes";

(4) by replacing the words "the Act respecting municipal taxation" in the tenth line of the fourth paragraph by the words "the said Act";

(5) by replacing subparagraphs 1 to 3 of the fourth paragraph by the following subparagraphs:

"(1) any reference in the said sections to the coming into force of the roll concerned shall be interpreted as the date fixed by the Council under section 220.1 of this Act for considering the data used to determine the fiscal potential for the first fiscal year;

"(2) any reference in section 253.28 of the Act respecting municipal taxation to the value entered on the roll concerned or on the preceding roll is a reference to the product obtained by multiplying that value by the factor established in accordance with section 264 of the said Act for the first fiscal year for which the roll concerned applies or for which the preceding roll applies, as the case may be.";

(6) by replacing the fifth paragraph by the following paragraph:

"For the purpose of computing the adjusted potential applicable for the second fiscal year, the standardized net increase or decrease in the values of the immovables concerned resulting from alterations made to the roll before the date fixed by the Council under section 220.1 shall be added to or subtracted from the sum of the adjusted values for that fiscal year established under the third paragraph for

considering the data used to establish the fiscal potential for the second fiscal year. The standardization referred to in this paragraph shall be obtained by multiplying the net increase or decrease by the factor established in accordance with section 264 of the Act respecting municipal taxation for the first fiscal year for which the roll applies.";

(7) by striking out the fourteen final paragraphs.

195. The said Act is amended by inserting, after section 220, the following sections:

"**220.1** The Council shall prescribe, by by-law, the terms and conditions for determining the aliquot shares of the expenses of the Community and payment thereof by the municipalities.

The by-law may, in particular, prescribe, for each situation set out in section 210 or 212,

(1) the date on which the data used to establish provisionally or finally the basis of apportionment of the expenses of the Community are to be considered;

(2) the time limit for determining each aliquot share and for informing each municipality of it;

(3) the obligation of a municipality to pay its aliquot share in a single payment or its right to pay it in a certain number of instalments;

(4) the time limit within which each instalment must be paid;

(5) the rate of interest payable on an oustanding instalment;

(6) the adjustments that may result from the deferred coming into force of all or part of the budget of the Community or from the successive use of provisional and final data in determining the basis of apportionment of the expenses of the Community.

Instead of fixing the rate of interest payable on an instalment which is oustanding, the by-law may provide that such rate shall be fixed by a resolution of the Council when the budget of the Community is adopted.

"**220.2** The Council may, in the by-law provided for in section 220.1, prescribe that the rate of interest that it fixes in the by-law or in the resolution provided for in the third paragraph of the said section apply to every amount payable to the Community which is or becomes exigible.

"**220.3** The Community may cause a formal notice to be sent to a municipality in default of paying it an amount.

If there is no payment within 90 days from receipt of the formal notice, the Commission municipale du Québec may, at the request of the Community, file a petition to have the said municipality declared in default in accordance with Division VI of the Act respecting the Commission municipale (R.S.Q., chapter C-35).

The Community shall act through its executive committee."

196. Section 304 of the said Act is amended by replacing the word and figures ", 212 and 212.1" by the word and figure "and 212".

197. Section 306.1 of the said Act is amended

(1) by replacing the second sentence of the second paragraph by the following sentence: "It shall be apportioned among the municipalities situated within the territory of the corporation in accordance with section 220 and with the by-law adopted under section 220.1; such by-law may contain particular provisions as to the apportionment of the expenditure referred to in this section.";

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

"The Community shall pay the city of Montréal the amount of the expenditure provided for in this section. The by-law adopted under section 220.1 may prescribe the terms and conditions of payment as though it were an aliquot share."

198. Sections 306.2 to 306.8 of the said Act are replaced by the following sections:

"**306.2** The deficit referred to in section 306 shall be apportioned among the municipalities situated within the territory of the corporation according to their respective fiscal potentials, the number of kilometres travelled in the territory of each municipality by the vehicles of the corporation, the number of hours during which each vehicle of the corporation travelled in the territory of each municipality, their respective populations, any other criterion determined by the corporation and approved by the Council or any combination of these criteria.

For the purposes of the first paragraph, the fiscal potential of a municipality shall be that which is determined in accordance with section 261.7 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) taking into account the third and fourth paragraphs of

section 220; for the purposes of these paragraphs, any mention of a date fixed by the Council under section 220.1 shall be interpreted as the corresponding date fixed by the corporation under section 306.3.

The number of kilometres travelled and the number of hours spent by the vehicles of the corporation in the territory of each municipality may be established by a sampling.

The basis of apportionment may differ according to the various means of public transit or according to the various lines of a same means.

"**306.3** The corporation shall prescribe, by a by-law approved by the Council, the basis of apportionment of its deficit in accordance with section 306.2, the terms and conditions for determining the aliquot shares of the deficit and the terms and conditions of payment of the aliquot shares by the municipalities situated within the territory of the corporation.

The by-law may prescribe any criterion of apportionment other than those specified in section 306.2. In this case, it must be approved by the Minister of Transport.

The by-law may also, in particular, determine the period for which the number of kilometres travelled and the number of hours spent by the vehicles of the corporation in the territory of each municipality are to be considered and prescribe, for every situation provided for in section 210 or 212,

(1) the date on which the data used to establish provisionally or finally the prescribed basis of apportionment are to be considered;

(2) the time limit for determining each aliquot share and for informing each municipality of it;

(3) the obligation of a municipality to pay the aliquot share in a single payment or its right to pay it in a certain number of instalments;

(4) the time limit within which each instalment must be paid;

(5) the rate of interest payable on an outstanding instalment;

(6) the adjustments that may result from the deferred coming into force of all or part of the budget of the corporation or from the successive use of provisional and final data in determining the basis of apportionment.

Instead of fixing the rate of interest payable on an instalment which is outstanding, the by-law may provide that such rate shall be

fixed by a resolution of the corporation when its budget is transmitted to the Community.

The by-law may prescribe the terms and conditions of the repayment by the Community to the corporation of the amount payable by the municipalities as though it were an aliquot share and take into account the repayment provided for in section 306.1. However, the corporation may in no case be forced to return to the Community or to the municipalities an overpayment noticed following an adjustment provided for in subparagraph 6 of the third paragraph of this section. Moreover, where such an adjustment reveals that the Community must pay a supplement to the corporation, the Community may use any surplus referred to in section 217 to make this payment in addition to or instead of adjusting the aliquot shares of the municipalities."

199. Section 306.9 of the said Act is amended by replacing the word and figures "306.4 to 306.6" in the second line of the first paragraph by the word and figures "306.1 to 306.3".

200. Section 306.10 of the said Act is repealed.

201. Sections 306.59 and 306.60 of the said Act are repealed.

202. Section 306.61 of the said Act is amended by striking out the second paragraph.

203. Section 306.64 of the said Act is amended by striking out the words "paragraph 5 of section 204 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1)" in the sixth and seventh lines.

204. Schedule B to the said Act is amended by striking out the words "city of Longueuil;" in the third and fourth lines.

ACT RESPECTING THE COMMUNAUTÉ URBAINE DE QUÉBEC

205. Section 129 of the Act respecting the Communauté urbaine de Québec (R.S.Q., chapter C-37.3) is amended

(1) by inserting the words ", within the meaning of section 261.5 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1)" after the word "each" in the third line of the second paragraph;

(2) by striking out the third and fourth paragraphs.

206. The said Act is amended by inserting, after section 157, the following sections:

"**157.1** The expenses of the Community, except those relating to a service governed by a special tariff and those the apportionment of which is otherwise provided for by law, shall be apportioned among the municipalities listed in Schedule A according to their respective fiscal potentials, within the meaning of section 261.5 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1).

"**157.2** The Council shall prescribe, by by-law, the terms and conditions for determining the aliquot shares of the expenses of the Community and payment thereof by the municipalities.

The by-law may, in particular, prescribe, for every situation provided for in section 149 or 151,

(1) the date on which the data used to establish provisionally or finally the basis of apportionment of the expenses of the Community are to be considered;

(2) the time limit for determining each aliquot share and for informing each municipality of it;

(3) the obligation of a municipality to pay its aliquot share in a single payment or its right to pay it in a certain number of instalments;

(4) the time limit within which each instalment must be paid;

(5) the rate of interest payable on an oustanding instalment;

(6) the adjustments that may result from the deferred coming into force of all or part of the budget of the Community or from the successive use of provisional and final data in determining the basis of apportionment of the expenses of the Community.

Instead of fixing the rate of interest payable on an instalment which is outstanding, the by-law may provide that such rate shall be fixed by a resolution of the Council when the budget of the Community is adopted."

207. Sections 211 to 213 of the said Act are replaced by the following sections:

"**211.** The operating deficit of the Transit Commission, including the part resulting from the payment of interest on its loans and from the amortization thereof, shall be apportioned among the municipalities situated within the territory of the Commission according to their respective fiscal potentials within the meaning of section 261.7 of the Act respecting municipal taxation (R.S.Q.,

chapter F-2.1), the number of kilometres travelled in the territory of each municipality by the vehicles of the Commission, the number of hours during which each vehicle of the Commission travelled in the territory of each municipality, their respective populations, any other criterion determined by the Commission and approved by the Council or any combination of these criteria.

The number of kilometres travelled and the number of hours spent by the vehicles of the Commission in the territory of each municipality may be established by a sampling.

The basis of apportionment may differ according to the various means of public transit or according to the various lines of a same means.

"**212.** The Transit Commission shall prescribe, by a by-law approved by the Council, the basis of apportionment of its deficit in accordance with section 211, the terms and conditions for determining the aliquot shares of the deficit and the terms and conditions of payment of the aliquot shares by the municipalities situated within its territory.

The by-law may prescribe any criterion of apportionment other than those specified in section 211. In this case, it must be approved by the Minister of Transport.

The by-law may also, in particular, determine the period for which the number of kilometres travelled and the number of hours spent by the vehicles of the Commission in the territory of each municipality are to be considered and prescribe, for every situation provided for in section 149 or 151,

(1) the date on which the data used to establish provisionally or finally the prescribed basis of apportionment are to be considered;

(2) the time limit for determining each aliquot share and for informing each municipality of it;

(3) the obligation of the municipality to pay the aliquot share in a single payment or its right to pay it in a certain number of instalments;

(4) the time limit within which each instalment must be paid;

(5) the rate of interest payable on an outstanding instalment;

(6) the adjustments that may result from the deferred coming into force of all or part of the budget of the Commission or from the

successive use of provisional and final data in determining the basis of apportionment.

Instead of fixing the rate of interest payable on an instalment which is outstanding, the by-law may provide that such rate shall be fixed by a resolution of the Commission when its budget is transmitted to the Community."

208. Section 248 of the said Act is amended

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

"**248.** For the purpose of paying any aliquot share provided for by this Act, a municipality may, in addition to its power to use a mode of tariffing under section 244.1 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1), impose a special real estate tax based on the value of the taxable immovables situated in its territory.";

(2) by inserting the words "in default" after the word "municipality" in the first line of the sixth paragraph.

209. Section 249 of the said Act is amended by replacing the word and figures "251 or 212" in the third line of the first paragraph by the word and figures "157.2 or 212".

210. Section 251 of the said Act is repealed.

211. Section 252 of the said Act is amended

(1) by replacing the words "in proportion to their respective fiscal potentials" in the third and fourth lines of the second paragraph by the words "as the expenses of the Community relating to water purification";

(2) by striking out the third, fourth, fifth, sixth and seventh paragraphs.

ACT RESPECTING MUNICIPAL AND INTERMUNICIPAL TRANSIT CORPORATIONS

212. Section 85 of the Act respecting municipal and intermunicipal transit corporations (R.S.Q., chapter C-70) is amended

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

"Such deficits shall be apportioned among these municipalities according to the number of kilometres travelled in the territory of each by the vehicles of the corporation, or to the number of hours during which each vehicle of the corporation travelled in the territory of each, or to their respective populations, or to their respective fiscal potentials within the meaning of section 261.6 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1), or on the basis of any other criterion determined by the corporation or a combination of such criteria.";

(2) by striking out the fourth paragraph.

213. The said Act is amended by inserting, after section 85, the following section:

"**85.1** The intermunicipal transit corporation shall prescribe, by a by-law approved by two-thirds of the municipalities whose territories are within its jurisdiction, the basis of apportionment of its deficit in accordance with section 85, the terms and conditions for determining the aliquot shares of the deficit and the terms and conditions of payment of the aliquot shares by the said municipalities.

The by-law may prescribe any criterion of apportionment other than those specified in section 85. In this case, it must be approved by the Minister of Transport.

The by-law may also, in particular, determine the period for which the number of kilometres travelled and the number of hours spent by the vehicles of the corporation in the territory of each municipality are to be considered and prescribe, for every situation provided for in sections 87 to 89,

(1) the date on which the data used to establish provisionally or finally the prescribed basis of apportionment are to be considered;

(2) the time limit for determining each aliquot share and for informing each municipality of it;

(3) the obligation of a municipality to pay the aliquot share in a single payment or the right to pay it in a certain number of instalments;

(4) the time limit within which each instalment must be paid;

(5) the rate of interest payable on an outstanding instalment;

(6) the adjustments that may result from the deferred coming into force of all or part of the budget of the corporation or from the

successive use of provisional and final data in determining the basis of apportionment.

Instead of fixing the rate of interest payable on an instalment which is outstanding, the by-law may provide that such rate shall be fixed by a resolution of the corporation when its budget is adopted."

214. Section 92 of the said Act is amended

(1) by inserting the words "municipal transit" before the word "corporation" in the first line of the first paragraph;

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

"Each municipality must pay its aliquot share of the deficit of the intermunicipal transit corporation in the period prescribed by the by-law adopted under section 85.1."

AMUSEMENT TAX ACT

215. The Amusement Tax Act (R.S.Q., chapter D-14) is amended by inserting, after section 1, the following section:

"**1.1** Sections 2 to 16 apply in the territory of every local municipality which, by by-law, declares them applicable there.

For the purposes of these sections, the word "municipality" refers to any local municipality where a by-law adopted under the first paragraph is in force."

216. Section 2 of the said Act is amended by adding the following paragraphs:

"The Government may, by by-law, prescribe every category of places of amusement or designate by name such places where attendance at or participation in an amusement does not require the payment of a duty.

Notwithstanding the first paragraph, no duty is exigible where a place contemplated in the said paragraph is included in a category established by the by-law made under the second paragraph or is designated by name therein."

217. Section 17 of the said Act is amended by adding the following paragraph:

"The first paragraph does not apply with regard to an unorganized territory where a by-law adopted under section 1.1 by a regional county municipality acting in the capacity of a local municipality in accordance with section 8 of the Act respecting municipal territorial organization (R.S.Q., chapter O-9) is in force."

ACT RESPECTING ELECTIONS AND REFERENDUMS IN MUNICIPALITIES

218. The French text of section 47 of the Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2), amended by section 169 of chapter 54 of the statutes of 1989, is again amended by replacing the words "une place d'affaires située" in the first line of paragraph 3 by the words "un lieu d'affaires situé".

219. The French text of section 54 of the said Act is amended

(1) by replacing the words "une place d'affaires occupée" in the second line of the second paragraph by the words "un lieu d'affaires occupé";

(2) by replacing the words "de la place" in the fifth line of the second paragraph by the words "du lieu".

220. The French text of section 58 of the said Act is amended

(1) by replacing the words "une place" in subparagraph 3 of the first paragraph by the words "un lieu";

(2) by replacing the words "une place" in subparagraph 5 of the first paragraph by the words "un lieu";

(3) by replacing the words "places d'affaires sont visées" in the third line of the second paragraph by the words "lieux d'affaires sont visés";

(4) by replacing the word "celle" in the fourth line of the second paragraph by the word "celui".

221. The French text of section 103 of the said Act is amended by replacing the words "de la place" in the third line of the second paragraph by the words "du lieu".

222. The French text of section 112 of the said Act is amended by replacing the word "place" in the first line of subparagraph 1 of the first paragraph by the word "lieu".

223. The French text of section 116 of the said Act is amended by replacing the words "une place" in the fifth line of the second paragraph by the words "un lieu".

224. The French text of section 118 of the said Act is amended by replacing the words "une place" in the second line of the second paragraph by the words "un lieu".

225. The French text of section 277 of the said Act is amended by replacing the word "place" in the third line of the fifth paragraph by the word "lieu".

226. The French text of section 343 of the said Act is amended by replacing the word "place" in the fifth line of the second paragraph by the word "lieu".

227. The French text of section 518 of the said Act, amended by section 171 of chapter 54 of the statutes of 1989, is again amended by replacing the words "une place d'affaires située" in the first line of subparagraph 3 of the first paragraph by the words "un lieu d'affaires situé".

228. The French text of section 525 of the said Act is amended

(1) by replacing the words "une place d'affaires occupée" in the second line of the second paragraph by the words "un lieu d'affaires occupé";

(2) by replacing the words "de la place" in the fifth line of the second paragraph by the words "du lieu".

229. The French text of section 531 of the said Act is amended

(1) by replacing the words "une place" in subparagraph 3 of the first paragraph by the words "un lieu";

(2) by replacing the words "une place" in subparagraph 5 of the first paragraph by the words "un lieu";

(3) by replacing the words "places d'affaires sont visées" in the third line of the second paragraph by the words "lieux d'affaires sont visés";

(4) by replacing the word "celle" in the fourth line of the second paragraph by the word "celui".

230. Section 533 of the said Act, amended by section 174 of chapter 54 of the statutes of 1989, is again amended

(1) by replacing the words "interdicted, nor under close treatment pursuant to the Mental Patients Protection Act, nor under the protection of the Public Curator," in the third, fourth and fifth lines of the third paragraph by the words "under curatorship";

(2) by replacing, in the French text, the words "de la place" in the fourth line of the fourth paragraph by the words "du lieu".

231. The French text of section 553 of the said Act is amended by replacing the word "places" in the sixth line of the third paragraph by the word "lieux".

232. The French text of section 560 of the said Act is amended by replacing the word "place" in the eleventh line of the second paragraph by the word "lieu".

ACT RESPECTING THE INSTITUT DE TOURISME ET D'HÔTELLERIE DU QUÉBEC

233. Section 22 of the Act respecting the Institut de tourisme et d'hôtellerie du Québec (R.S.Q., chapter I-13.02) is amended by replacing the words "Act to authorize municipalities to collect duties on transfers of immoveables" in the second and third lines by the words "Act respecting duties on transfers of immovables".

ACT RESPECTING THE MINISTÈRE DES TRANSPORTS

234. The Act respecting the Ministère des Transports (R.S.Q., chapter M-28) is amended by inserting, after section 12.21 enacted by section 2 of chapter 38 of the statutes of 1990, the following sections:

"**12.22** The "fund for the contributions of motorists to public transit" is hereby established.

"**12.23** The fund shall serve to finance the public transit services of the public bodies referred to in section 88.1 of the Transport Act (R.S.Q., chapter T-12).

"**12.24** The fund is constituted of the contributions of motorists to public transit collected by the Société de l'assurance automobile du Québec under subparagraph 3 of the first paragraph of section 21 or section 31.1 of the Highway Safety Code (R.S.Q., chapter C-24.2), after deducting the amount referred to in the second paragraph of section 88.4 of the Transport Act (R.S.Q., chapter T-12).

Interests produced on the sums paid into the fund shall not be part of the fund.

"**12.25** The management of the sums constituting the fund shall be entrusted to the Minister of Finance. Such sums shall be paid to his order and deposited with the financial institutions he determines.

Notwithstanding section 13 of the Financial Administration Act (R.S.Q., chapter A-6), the Minister of Transport shall keep the books of account of the fund. He shall also certify that the payments do not exceed the available balances.

"**12.26** The sums constituting the fund shall be paid by the Minister of Transport to the public bodies referred to in section 88.1 of the Transport Act (R.S.Q., chapter T-12) in accordance with the conditions established pursuant to section 88.5 of the said Act.

"**12.27** Sections 22, 23, 25 to 27, 33, 35, 45, 51, 57 and 70 to 72 of the Financial Administration Act (R.S.Q., chapter A-6) apply to the fund, adapted as required.

"**12.28** The fiscal year of the fund ends on 31 March each year.

"**12.29** Notwithstanding any provision to the contrary, the Minister of Finance shall, in the event of a deficiency in the consolidated revenue fund, pay out of the fund established by section 12.22 the sums required for the execution of a judgment against the Crown that has become *res judicata.*"

ACT TO AUTHORIZE MUNICIPALITIES TO COLLECT DUTIES ON TRANSFERS OF IMMOVEABLES

235. The title of the Act to authorize municipalities to collect duties on transfers of immoveables (R.S.Q., chapter M-39) is replaced by the following title:

"AN ACT RESPECTING DUTIES ON TRANSFERS OF IMMOVABLES".

236. Section 1 of the said Act is amended

(1) by replacing the words "levied by virtue of" in the definition of the words "transfer duties" by the words "provided for in";

(2) by replacing paragraph *b* of the definition of the words "public body" by the following paragraph:

"(*b*) a local municipality or a regional county municipality;".

237. The said Act is amended by inserting, after section 1, the following section:

"**1.1** For the purposes of this Act, where an immovable constitutes, at the time of its transfer, a unit of assessment entered on the real estate assessment roll of a municipality or part of such a unit the value of which is separately entered on the roll, its market value shall be the product obtained by multiplying the value entered on the roll for the unit or part corresponding to the transferred immovable, as the case may be, by the factor of the roll established in accordance with section 264 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1)."

238. Sections 2 and 3 of the said Act are replaced by the following sections:

"**2.** Every municipality must collect duties on the transfer of any immovable situated within its territory, computed in relation to the consideration of the transfer, according to the following rates:

(1) on that part of the consideration which does not exceed $50 000: 0.5%;

(2) on that part of the consideration which is in excess of $50 000 but does not exceed $250 000: 1%;

(3) on that part of the consideration which exceeds $250 000: 1.5%.

"**3.** The clerk or the secretary-treasurer of the municipality must forward a notice indicating the title of the officer in charge of tax collection for the municipality to the registrar of any registration division which comprises all or part of the territory of the municipality."

239. Section 7 of the said Act is amended by striking out the second paragraph.

240. Section 9 of the said Act is amended

(1) by replacing that part which precedes subparagraph *a* of the first paragraph by the following:

"**9.** The deed of transfer must contain the following particulars:";

(2) by replacing the word "establishing" in the second line of subparagraph *e* of the first paragraph by the word "assessing."

241. Section 10 of the said Act is amended by striking out the words "and where the by-law contemplated in section 2 is in force" in the third and fourth lines of the first paragraph.

242. Section 11 of the said Act is amended

(1) by replacing the words "an account therefor is sent" in the second line of the first paragraph by the words "of receipt by the debtor of an account sent";

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

"The account must inform the debtor of the rules prescribed in the first paragraph."

243. Section 16 of the said Act is amended

(1) by replacing the figure "$400" in the fourth line of the third paragraph by the words "the maximum amount of a claim which may be recovered before the courts in accordance with Book VIII of the Code of Civil Procedure (R.S.Q., chapter C-25)";

(2) by replacing the words "Book Eight of the Code of Civil Procedure (R.S.Q., chapter C-25)" in the seventh line of the third paragraph by the words "the said Book".

244. Section 26 of the said Act is repealed.

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

"**27.** For the purposes of article 678.0.1 of the Municipal Code of Québec (R.S.Q., chapter C-27.1) and section 196 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1), the transfer duties shall be regarded as a municipal tax."

ACT RESPECTING POLICE ORGANIZATION

246. Section 21 of the Act respecting police organization (R.S.Q., chapter O-8.1) is amended by replacing the words "Act to authorize municipalities to collect duties on transfers of immoveables" in the second and third lines by the words "Act respecting duties on transfers of immovables".

247. The French text of section 35 of the Act respecting municipal territorial organization (R.S.Q., chapter O-9) is amended

(1) by replacing the words "une place" in the second line of the first paragraph by the words "un lieu";

(2) by replacing the words "de la place" in the fourth line of the first paragraph by the words "du lieu".

248. The French text of section 39 of the said Act is amended by replacing the words "de la place" in the fourth line of the second paragraph by the words "du lieu".

249. The French text of section 78 of the said Act is amended by replacing the words "une place" in the sixth line of the second paragraph by the words "un lieu".

250. Section 119 of the said Act, amended by section 5 of chapter 47 of the statutes of 1990, is again amended

(1) by replacing the words "three-year rolls" in the fourth line of the second paragraph by the words "rolls coming into force on the same date";

(2) by inserting, at the end of the second paragraph, the following sentence: "Where such is not the case, the median proportions used are those established for the fiscal year in which the order comes into force.";

(3) by striking out the fourth paragraph;

(4) by inserting, at the end, the following paragraph:

"Where the rolls of the applicant municipalities did not come into force on the same date, the first roll of the municipality resulting from the amalgamation must be made for the same fiscal years as those for which the next roll of the applicant municipality having the largest population would have been made, if the order had not come into force. Where the municipality resulting from the amalgamation has a population of less than 5 000 inhabitants and the equilibrations of the rolls provided for in sections 46.1 and 69.6 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) are not made with the same frequency by all the applicant municipalities, the frequency applicable to the applicant municipality having the largest population applies to the municipality resulting from the amalgamation."

251. The French text of section 123 of the said Act is amended by replacing the words "une place" in the sixth line of the second paragraph by the words "un lieu".

252. The French text of section 135 of the said Act is amended by replacing the words "de la place" in the fourth line of the second paragraph by the words "du lieu".

253. Section 171 of the said Act, amended by section 13 of chapter 47 of the statutes of 1990, is again amended

(1) by replacing the words "three-year rolls" in the third and fourth lines of the second paragraph by the words "rolls coming into force on the same date";

(2) by inserting, at the end of the second paragraph, the following sentence: "Where such is not the case, the median proportions used are those established for the fiscal year in which the schedule comes into force.";

(3) by replacing, in the French text, the word "places" in the fourth line of the third paragraph by the word "lieux";

(4) by striking out the fourth paragraph;

(5) by inserting, at the end, the following paragraph:

"An annexation does not alter the frequency which applies to any municipality whose territory is affected by the annexation with regard to the deposit and equilibration of its rolls."

254. The French text of section 271 of the said Act is amended by replacing the words "une place" in the sixth line by the words "un lieu".

POLICE ACT

255. Section 6.1 of the Police Act (R.S.Q., chapter P-13) is amended by adding, after paragraph 9, the following paragraph:

"(10) prescribe the calculation method, including special methods for a municipality resulting from an amalgamation which comes into force after 31 December 1990, for the amount that a local municipality must pay the Government where its territory is not under the jurisdiction of a municipal police force in accordance with section 64 or where the Minister of Public Security requires the Police Force to act therein in accordance with section 64.4, determine the person in charge of collecting such amount, prescribe the terms and conditions

of the collection and provide that failing payment, an interest be added to the sum or the municipality shall lose its right to receive, up to the amount owed to it, all or part of a sum otherwise payable to it by the Government or one of its Ministers or bodies."

256. Section 64 of the said Act, amended by section 224 of chapter 75 of the statutes of 1988, is replaced by the following sections:

"**64.** Every local municipality must ensure that its territory is under the jurisdiction of a municipal police force. For this purpose, it may establish its own police force by a by-law of its council approved by the Minister of Public Security or enter into an agreement in accordance with section 73.

The first paragraph does not apply to a municipality situated within the territory of the Communauté urbaine de Montréal, or to a regional county municipality, or to the Kativik Regional Government acting in the capacity of a local municipality with respect to an unorganized territory in accordance with section 8 of the Act respecting municipal territorial organization (R.S.Q., chapter O-9), where applicable, or to section 244 of the Act respecting Northern villages and the Kativik Regional Government (R.S.Q., chapter V-6.1). If, in accordance with section 369 of the said Act, the Regional Government establishes and maintains a regional police force, the first paragraph does not apply to a municipality within the territory of the Regional Government.

For the purposes of this Act, the expression "municipality contemplated in section 64" means a municipality to which the obligation provided for in the first paragraph applies.

"**64.0.1** Every municipality which has established its own police force may, with the approval of the Minister of Public Security, abolish its police force or reduce its size.

Before deciding to give or to withhold his approval, the Minister shall consult the representative municipal organizations and the associations devoted to the protection of policemen's interests. He may consider, in particular, the crime rate in the territory of the municipality, the implication of his decision on the members of the force and the possibilities of reaching an agreement under section 73 or 73.1."

257. Section 64.1 of the said Act, amended by section 225 of chapter 75 of the statutes of 1988, is again amended by replacing the first sentence of the first paragraph by the following sentence: "The approval of the abolition of the police force or the reduction of its size

takes effect after a reclassification committee, established by the Minister of Public Security, has examined the situation and made its recommendations."

258. Section 64.3 of the said Act, amended by section 227 of chapter 75 of the statutes of 1988, is replaced by the following sections:

"**64.3** Where the territory of a municipality to which the obligation provided in section 64 applies is not under the jurisdiction of a municipal police force, the Sûreté du Québec shall be entrusted with maintaining peace, order and public safety, preventing crime and offences under the laws of Québec and seeking out offenders.

The municipality must, in this case, pay to the Government, in accordance with the regulation made under paragraph 10 of section 6.1, the amount established pursuant to the said regulation.

"**64.4** Where an inquiry made under the Act respecting police organization (R.S.Q., chapter O-8.1) finds that a local municipality does not maintain adequate police services, the Minister of Public Security may confer on the Sûreté du Québec responsibility for maintaining peace, order and public safety in the territory of the municipality, preventing crime and offences under the laws of Québec and seeking out offenders.

In determining whether a local municipality maintains adequate police services, the Minister may consider the basic services that, in his opinion, must be offered by a municipality and the special services that it may obtain.

A municipality referred to in the first paragraph must, if the Minister directs the Police Force to act in its territory, pay to the Government, in accordance with the regulation made under paragraph 10 of section 6.1, the sum established according to that regulation."

259. Section 73 of the said Act, amended by section 230 of chapter 75 of the statutes of 1988, is again amended

(1) by striking out the third sentence of the first paragraph;

(2) by replacing the words "bound to establish and maintain a police force" in the third and fourth lines of the third paragraph by the words "to which the obligation imposed in section 64 applies";

(3) by replacing the words "establish or maintain a police force" in the eighth line of the third paragraph by the words "complying with the obligation imposed by section 64".

260. Section 73.1 of the said Act is replaced by the following section:

"**73.1** The Minister of Public Security may make an agreement with a municipality in order that the police services be provided on a regular basis by the Sûreté du Québec in the territory of the municipalities.

He may also enter into an agreement with a municipality in order that the Sûreté du Québec be made responsible for preventing violations of the by-laws of the municipality and seeking out offenders."

ACT RESPECTING THE SOCIÉTÉ DE L'ASSURANCE AUTOMOBILE DU QUÉBEC

261. Section 2 of the Act respecting the Société de l'assurance automobile du Québec (R.S.Q., chapter R-4), amended by section 3 of chapter 19 of the statutes of 1990 and by section 253 of chapter 83 of the statutes of 1990, is again amended by replacing subparagraph *g* of paragraph 2 by the following subparagraphs:

"(*g*) collect the duties, fees, insurance contributions and the contributions of motorists to public transit with respect to the registration of a vehicle;

"(*h*) collect the duties, fees, and insurance contributions with respect to the issue of a permit."

ACT RESPECTING THE SOCIÉTÉ DE PROMOTION ÉCONOMIQUE DU QUÉBEC MÉTROPOLITAIN

262. Section 28 of the Act respecting the Société de promotion économique du Québec métropolitain (R.S.Q., chapter S-11.04) is amended

(1) by replacing the words "the standardized assessment of the taxable immovables of its territory, within the meaning of paragraph 2 of section 205.1 of the Act respecting land use planning and development (chapter A-19.1)" in the fourth, fifth, sixth and seventh lines by the words "its standardized real estate value";

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

"For the purposes of the first paragraph, the standardized real estate value of an urban community or of a regional county municipality shall be the aggregate of the standardized real estate value, within the meaning of section 261.1 of the Act respecting

municipal taxation (R.S.Q., chapter F-2.1), of local municipalities situated within the territory of an urban community or a regional county municipality, as the case may be."

ACT RESPECTING THE SOCIÉTÉ DES ÉTABLISSEMENTS DE PLEIN AIR DU QUÉBEC

263. Section 47 of the Act respecting the Société des établissements de plein air du Québec (R.S.Q., chapter S-13.01) is amended by replacing the words "Act to authorize municipalities to collect duties on transfers of immoveables" in the first and second lines by the words "Act respecting duties on transfers of immovables".

ACT RESPECTING THE SOCIÉTÉ IMMOBILIÈRE DU QUÉBEC

264. Section 35 of the Act respecting the Société immobilière du Québec (R.S.Q., chapter S-17.1) is amended

(1) by replacing subparagraphs 2 and 3 of the first paragraph by the following subparagraphs:

"(2) the business taxes in respect of a place of business in which the corporation carries on its activities in an immovable owned by the corporation;

"(3) taxes other than real estate taxes, compensations and tariffs imposed by a municipality on the corporation as the owner of an immovable.";

(2) by replacing, in the French text, the word "places" in the fourth line of the third paragraph by the word "lieux".

265. Section 55 of the said Act is amended by replacing the words "Act to authorize municipalities to collect duties on transfers of immoveables" in the first and second lines by the words "Act respecting duties on transfers of immovables".

266. Section 95 of the said Act is repealed.

TRANSPORT ACT

267. The Transport Act (R.S.Q., chapter T-12) is amended by inserting, after section 88, the following sections:

"DIVISION IX.1

"FINANCING OF CERTAIN PUBLIC TRANSIT SERVICES

"**88.1** For the purposes of this division,

"**motorist**" means the person in whose name the registration of a passenger vehicle, within the meaning of the regulation respecting the registration of road vehicles made under section 618 of the Highway Safety Code (R.S.Q., chapter C-24.2), is effected by the Société de l'assurance automobile du Québec;

"**public transit authorities**" means the Société de transport de la Communauté urbaine de Montréal, the Commission de transport de la Communauté urbaine de Québec, the Société de transport de la Ville de Laval, the Société de transport de la rive sud de Montréal, the Société de transport de l'Outaouais and the corporations constituted under the Act respecting municipal and intermunicipal transit corporations (R.S.Q., chapter C-70).

"**88.2** A contribution of motorists to public transit is hereby established.

Every motorist whose address as entered in the registers of the Société de l'assurance automobile du Québec corresponds to a place situated in the territory of any of the municipalities and Indian reserves listed in Schedule A is bound to pay a contribution. For the purposes of this division and of Schedule A, an Indian settlement is considered a reserve.

The motorist shall pay the contribution upon making payment of the sums exigible for obtaining the registration or of the amounts exigible under section 31.1 of the Highway Safety Code (R.S.Q., chapter C-24.2).

A motorist may request the reimbursement of a part of his contribution in the circumstances and on the conditions prescribed by a regulation made pursuant to paragraph 11.0.1 of section 618 of the Highway Safety Code. However, no reimbursement is exigible with respect to a change of address.

"**88.3** The Government may, by regulation, fix the amount of the contribution.

"**88.4** The Société shall collect the contributions of the motorists and, after making the deduction provided for in the second paragraph, remit them monthly to the Minister who shall pay them to the fund for the contributions of motorists to public transit established by section 12.22 of the Act respecting the Ministère des Transports (R.S.Q., chapter M-28).

The Société may deduct an amount representing 2% of the contributions collected, to cover administrative expenses.

"**88.5** After consultation with the public transit authorities, the Minister shall establish the conditions of payment to these authorities of the amounts which make up the fund for the contribution of motorists to public transit.

"**88.6** The sums which the Minister must pay shall be apportioned in proportion to the contributions collected, since the preceding payment, in each region described in Schedule A.

Every public transit authority whose territory is situated within a region other than that of Montréal and Québec shall receive the whole part attributable to its region.

The transit authorities whose territories are situated within the Montréal or Québec region shall share that part which is attributable to their region.

The Government shall prescribe, by regulation, the criterion of apportionment, among the transit authorities referred to in the third paragraph, of the part attributable to their region. Before submitting a draft regulation to the Government, the Minister shall consult the interested municipalities and transit authorities.

The conditions of payment established under section 88.5 may allow the successive use of provisional and final data for the purposes of the apportionment based on the criterion prescribed by the regulation and allow for any adjustments resulting from the difference between provisional data and final data."

268. The said Act is amended by adding, at the end, the following Schedule:

"SCHEDULE A

"MUNICIPALITIES AND INDIAN RESERVES ON WHOSE TERRITORY A CONTRIBUTION OF MOTORISTS TO PUBLIC TRANSIT IS ESTABLISHED

(*ss. 88.2 and 88.6*)

"1. Region of Montréal:

town of Anjou

town of Baie-d'Urfé

town of Beaconsfield

town of Beauharnois

town of Beloeil

town of Blainville

town of Bois-des-Filion

town of Boisbriand

town of Boucherville

town of Brossard

town of Candiac

town of Carignan

town of Chambly

town of Charlemagne

town of Châteauguay

city of Côte-Saint-Luc

town of Delson

town of Deux-Montagnes

town of Dollard-des-Ormeaux

town of Dorion

city of Dorval

town of Greenfield Park

town of Hampstead

town of Hudson

Indian reserve of Kahnawake

Indian settlement of Kanesatake

town of Kirkland

town of L'Île-Cadieux

town of L'Île-Dorval

town of L'Île-Perrot

parish of La Plaine

town of La Prairie

town of Lachenaie

town of Lachine

town of LaSalle

town of Laval

town of Le Gardeur

town of LeMoyne

town of Léry

town of Longueuil

town of Lorraine

town of Maple Grove

town of Mascouche

village of McMasterville

village of Melocheville

town of Mercier

town of Mirabel

town of Mont-Royal

town of Mont-Saint-Hilaire

town of Montréal

town of Montréal-Est

town of Montréal-Nord

town of Montréal-Ouest

municipality of Notre-Dame-de-Bon-Secours

parish of Notre-Dame-de-l'Île-Perrot

parish of Oka

municipality of Oka

town of Otterburn Park

town of Outremont

town of Pierrefonds

town of Pincourt

village of Pointe-Calumet

town of Pointe-Claire

village of Pointe-des-Cascades

town of Repentigny

town of Richelieu

town of Rosemère

town of Roxboro

municipality of Saint-Amable

town of Saint-Basile-le-Grand

town of Saint-Bruno-de-Montarville

town of Saint-Constant

town of Saint-Eustache

town of Saint-Hubert

parish of Saint-Isidore

parish of Saint-Joseph-du-Lac

town of Saint-Lambert

town of Saint-Laurent

parish of Saint-Lazare

town of Saint-Léonard

town of Saint-Mathias-sur-Richelieu

municipality of Saint-Mathieu

parish of Saint-Mathieu-de-Beloeil

parish of Saint-Philippe

town of Saint-Pierre

parish of Saint-Placide

village of Saint-Placide

parish of Saint-Raphaël-de-l'Île-Bizard

parish of Saint-Sulpice

town of Sainte-Anne-de-Bellevue

town of Sainte-Anne-des-Plaines

town of Sainte-Catherine

town of Sainte-Geneviève

town of Sainte-Julie

town of Sainte-Marthe-sur-le-Lac

town of Sainte-Thérèse

village of Senneville

municipality of Terrasse-Vaudreuil

town of Terrebonne

town of Varennes

town of Vaudreuil

village of Vaudreuil-sur-le-Lac

town of Verdun

town of Westmount

"2. Region of Québec:

town of Beauport

municipality of Bernières

town of Cap-Rouge

town of Charlesbourg

town of Charny

town of Château-Richer

town of Fossambault-sur-le-Lac

town of L'Ancienne-Lorette

parish of L'Ange-Gardien

municipality of Lac-Beauport

town of Lac-Delage

municipality of Lac-Saint-Charles

town of Lac-Saint-Joseph

town of Lévis

town of Loretteville

parish of Notre-Dame-des-Anges

municipality of Pintendre

town of Québec

parish of Saint-Augustin-de-Desmaures

municipality of Saint-Emile

parish of Saint-Etienne-de-Beaumont

municipality of Saint-Etienne-de-Lauzon

parish of Saint-François

municipality of Saint-Gabriel-de-Valcartier

parish of Saint-Jean

town of Saint-Jean-Chrysostome

village of Saint-Jean-de-Boischatel

parish of Saint-Joseph-de-la-Pointe-de-Lévy

parish of Saint-Lambert-de-Lauzon

parish of Saint-Laurent

town of Saint-Nicolas

parish of Saint-Pierre

town of Saint-Rédempteur

town of Saint-Romuald

municipality of Sainte-Brigitte-de-Laval

municipality of Sainte-Catherine-de-la-Jacques-Cartier

parish of Sainte-Famille

town of Sainte-Foy

parish of Sainte-Hélène-de-Breakeyville

village of Sainte-Pétronille

municipality of Shannon

town of Sillery

united townships of Stoneham-et-Tewkesbury

town of Val-Bélair

town of Vanier

Indian reserve of Wendake

"3. Region of Outaouais:

town of Aylmer

town of Buckingham

municipality of Cantley

municipality of Chelsea

town of Gatineau

town of Hull

municipality of La Pêche

town of Masson

municipality of Pontiac

municipality of Val-des-Monts

"4. Region of Trois-Rivières:

town of Bécancourt

town of Cap-de-la-Madeleine

municipality of Champlain

municipality of Pointe-du-Lac

parish of Saint-Louis-de-France

parish of Saint-Maurice

municipality of Sainte-Marthe-du-Cap-de-la-Madeleine

town of Trois-Rivières

town of Trois-Rivières-Ouest

Indian reserve of Wolinak

"5. Region of Saguenay:

town of Chicoutimi

town of Jonquière

town of La Baie

municipality of Lac-Kénogami

parish of Larouche

town of Laterrière

municipality of Saint-Fulgence

municipality of Saint-Honoré

municipality of Shipshaw

township of Tremblay

"6. Region of Sherbrooke:

municipality of Ascot

municipality of Ascot Corner

township of Brompton

town of Bromptonville

village of Deauville

municipality of Fleurimont

township of Hatley

town of Lennoxville

village of North Hatley

town of Rock Forest

parish of Saint-Denis-de-Brompton

parish of Saint-Elie-d'Orford

town of Sherbrooke

Canton de Stoke.".

THE CREE VILLAGES AND THE NASKAPI VILLAGE ACT

269. Section 60 of the Cree Villages and the Naskapi Village Act (R.S.Q., chapter V-5.1) is amended by striking out the second and third paragraphs.

ACT RESPECTING NORTHERN VILLAGES AND THE KATIVIK REGIONAL GOVERNMENT

270. Section 237 of the Act respecting Northern villages and the Kativik Regional Government (R.S.Q., chapter V-6.1) is amended by striking out the second paragraph.

ACT RESPECTING THE SOCIÉTÉ DE TRANSPORT DE LA RIVE SUD DE MONTRÉAL

271. Section 99 of the Act respecting the Société de transport de la rive sud de Montréal (1985, chapter 32) is amended

(1) by replacing subparagraph 4 of the first paragraph by the following subparagraph:

"(4) the fiscal potential, within the meaning of section 261.6 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) of each municipality;";

(2) by striking out the words ", and approved by the Minister of Transport" in the fourth line of subparagraph 5 of the first paragraph.

272. Section 100 of the said Act, amended by section 1 of chapter 40 of the statutes of 1986, is repealed.

273. The said Act is amended by inserting, after section 100, the following section:

"**100.1** The corporation shall prescribe, by by-law, the basis of apportionment of its deficit in accordance with section 99, the terms and conditions for determining the aliquot shares of the deficit and the terms and conditions of payment of these shares by the municipalities situated within its territory.

The by-law may prescribe any criterion of apportionment other than those specified in section 99. In this case, it must be approved by the Minister of Transport.

The by-law may also, in particular, determine the period for which the number of kilometres travelled and the number of hours spent by the vehicles of the corporation in the territory of each municipality are to be considered and prescribe, for every situation contemplated in sections 108 to 113,

(1) the date on which the data used to establish provisionally or finally the basis of apportionment prescribed are to be considered;

(2) the time limits for determining each aliquot share and for informing each municipality of it;

(3) the obligation of a municipality to pay its aliquot share in a single payment or its right to pay it in a certain number of instalments;

(4) the time limit within which each instalment must be paid;

(5) the rate of interest payable on an outstanding instalment;

(6) the adjustments that may result from the deferred coming into force of all or part of the budget of the corporation or from the successive use of provisional and final data in determining the basis of apportionment.

Instead of fixing the rate of interest payable on an instalment which is outstanding, the by-law may provide that such rate be fixed by a resolution of the corporation when its budget is adopted."

274. Section 103 of the said Act, amended by section 102 of chapter 41 of the statutes of 1990, is again amended by striking out the second paragraph.

275. Section 118 of the said Act is amended by striking out the first three paragraphs.

276. Section 161 of the said Act is amended by striking out the words ", paragraph 5 of section 204 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1)" in the fifth, sixth and seventh lines.

ACT RESPECTING THE CONSEIL MÉTROPOLITAIN DE TRANSPORT EN COMMUN AND AMENDING VARIOUS LEGISLATION

277. Section 28 of the Act respecting the Conseil métropolitain de transport en commun and amending various legislation (1990, chapter 41) is amended

(1) by replacing the words "the third paragraph of section 220 of the Act respecting the Communauté urbaine de Montréal" in the fourth and fifth lines of the first paragraph by the words "section 261.7 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1)";

(2) by replacing the second sentence of the first paragraph by the following: "For the purposes of this paragraph, the coefficients to be used in the multiplication provided in subparagraph 3 of the first paragraph of the said section 261.7 are 0.22 for the city of Laval and 0.46 for every municipality situated within the territory of the Société de transport de la rive sud de Montréal.";

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

"If the apportionment is made according to the fiscal potential or on another basis which includes this potential or of which the determination shall otherwise require consideration of the values referred to in subparagraph 2 of the first paragraph of section 261.5 of the Act respecting municipal taxation, the Council, for the purposes of the seventh paragraph of section 57.1 of the said Act, shall be deemed to be a public transit authority."

ACT RESPECTING THE SOCIÉTÉ DU PARC INDUSTRIEL ET PORTUAIRE DE BÉCANCOUR

278. Section 48 of the Act respecting the Société du parc industriel et portuaire de Bécancour (1990, chapter 42) is amended by replacing the words "Act to authorize municipalities to collect duties on transfers of immoveables" in the first and second lines by the words "Act respecting duties on transfers of immovables".

ACT TO AMEND VARIOUS LEGISLATION RESPECTING THE OUTAOUAIS INTERMUNICIPAL BODIES

279. Section 152 of the Act to amend various legislation respecting the Outaouais intermunicipal bodies (1990, chapter 85) is amended by replacing the word "municipality" in the sixth line of the first paragraph by the words "a municipal body responsible for assessment".

ACT RESPECTING ASSISTANCE FOR THE DEVELOPMENT OF COOPERATIVES

280. Section 18 of the Act respecting assistance for the development of cooperatives (1991, chapter 1) is amended by replacing the words "Act to authorize municipalities to collect duties on transfers of immoveables" in the first and second lines by the words "Act respecting duties on transfers of immovables".

CHARTER OF THE CITY OF QUÉBEC

281. Section 453*g* of the charter of the city of Québec (1929, chapter 95), enacted by section 4 of chapter 89 of the statutes of 1982 and amended by section 34 of chapter 61 of the statutes of 1984 and by section 21 of chapter 88 of the statutes of 1988, is again amended

(1) by inserting the words ", where applicable," before the word "entered" in the third line of subsection 4;

(2) by adding, at the end of subsection 12*a*, the following sentence: "This requirement does not apply if the city does not have a roll of rental values.";

(3) by replacing the words "benefitting from an exemption under" in subsection 29 by the words "who carry on therein an activity referred to in";

(4) by inserting the words ", if applicable," after the word "values" in the third line of subsection 44.

CHARTER OF THE CITY OF MONTRÉAL

282. Article 803 of the charter of the city of Montréal (1959-60, chapter 102), amended by section 12 of chapter 65 of the statutes of 1966-67, by section 9 of chapter 91 of the statutes of 1969, by section 118 of chapter 77 of the statutes of 1977, by section 41 of chapter 40 of the statutes of 1980, by section 12 of chapter 59 of the statutes of 1982, by section 9 of chapter 112 of the statutes of 1987 and by section

44 of chapter 87 of the statutes of 1988, is again amended by adding, at the end of paragraph *w*, the following sentence: "The said tax does not apply to a parking area where the owner or operator is subject to the tax imposed under section 244.23 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1)."

283. The said charter is amended by inserting, after article 808, the following article:

"**808.1** For the purpose of imposing a tax under article 808 in relation to the rental value, the city may, in the resolution referred to in section 14.1 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) or by way of a separate resolution, specify that its roll of rental values must contain, in addition to the particulars provided for by the said Act, any particular provided for by this charter. The second and third paragraphs of the said section 14.1 shall apply to a separate resolution or to a provision of the resolution referred to in the said section containing the provision specified in this paragraph.

Subject to articles 619 to 621, 634 and 635 of this chapter, any immovable or any part of an immovable the rental value of which is used as the basis for computing the tax referred to in article 808 of this charter and payable by each debtor shall be deemed to be a place of business for the purposes of Chapters V.1, VII to XI, XV and XIX of the Act respecting municipal taxation, except for paragraph 2 of section 262 thereof, and Division IV.3 of Chapter XVIII of the said Act.

The first two paragraphs, adapted as required, shall apply to a municipality contemplated in subarticle 4 of article 628 of this charter for the purposes of a tariff referred to in the said subarticle and based on the rental value."

MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

Interpretation

284. For the purposes of sections 285, 287 to 298, 300 and 301, the words "amended Act" mean the Act respecting municipal taxation (R.S.Q., chapter F-2.1) as it exists following the coming into force of this Act and the words "present Act" mean the same Act, as it existed before (*insert here the date of assent to this Act*).

For the purposes of sections 311, 314 to 316 and 319, the words "amended Act" mean the first Act, where applicable, mentioned in

each section as it exists following the coming into force of this Act and the words "present Act" mean the Act as it existed before (*insert here the date of assent to this Act*).

Exceptions to certain leases

285. Where, at the beginning of the first municipal fiscal year for which a local municipality imposes the surtax on non-residential immovables provided for in section 244.11 of the amended Act, a taxable immovable subject to the surtax is governed by a lease which does not permit the owner to increase the stipulated rent in order to take account of the new taxes of which he becomes debtor nor to otherwise have the payment of such tax assumed by the lessee, the owner may nevertheless increase the stipulated rent in order to take into account all or part of the surtax that he must pay.

However, the first paragraph does not apply to the stipulated rent in a lease concerning part of an immovable which does not constitute separate premises entered on the schedule to the real estate assessment roll provided for in section 69 of the amended Act, or separate premises which should have been entered thereon if the municipality had not availed itself of the fourth paragraph of the said section.

Where the lease applies to such separate premises, the rent increase takes into account the part of the surtax attributable to the taxable value of the premises.

For the purposes of this section, section 244.22 of the amended Act and section 491 of the present Act apply.

Effective date of the provisions of this Act

286. Sections 30 and 32, paragraphs 2, 3 and 5 of section 105, paragraph 2 of section 110, sections 116, 118 and 121, paragraph 3 of section 123, paragraph 1 of section 124, section 134, paragraph 5 of section 154, paragraph 2, 4 and 5 of section 156, paragraph 5 of section 157 and sections 158, 165, 168, 169, 171, 176 to 178, 215 to 217, 262 and 282 have effect for the purposes of every municipal fiscal year from the 1992 fiscal year.

With respect to a school board and the Conseil scolaire de l'Île de Montréal, paragraph 2 of section 110 has effect for the purposes of every school fiscal year from the 1992-93 school fiscal year.

The provisions amended, replaced or repealed by those enumerated in the first paragraph retain their effect as they existed

on (*insert here the date preceding the date of assent to this Act*) for the purposes of any fiscal year prior to that mentioned in the first or second paragraph, as applicable, particularly in respect of the collection, after the end of such prior fiscal year, of any amount payable for that fiscal year.

287. Section 8 of the amended Act has effect for the purposes of every municipal fiscal year from the 1992 fiscal year.

Every regulation adopted under section 10 of the present Act and in force on (*insert here the date preceding the date of assent to this Act*) is deemed to be a regulation adopted under section 8 of the amended Act. If, on that date, a local municipality is bound to assume alone the expenses incurred by the municipal body responsible for assessment with respect to the roll of rental values of the municipality in accordance with section 187 of the present Act or if, on that date, an agreement provided for by that section is in force, the rule applicable with respect to the expenses relating to the roll is considered a provision of a regulation adopted under section 8 of the amended Act.

Sections 10 to 13 of the present Act retain their effect for the purposes of every municipal fiscal year prior to the 1992 municipal fiscal year.

288. Every real estate assessment roll or roll of rental values in force on (*insert here the date preceding the date of assent to this Act*) retains its effect and shall be up to date until the end of every municipal fiscal year for which it was effected, subject to sections 72 and 183 of the amended Act.

Sections 14 and 14.1 of the amended Act have effect, with respect to a local municipality, for the purposes of the fiscal years following that for which the roll referred to in the first paragraph was effected or, if the roll is a three-year roll or a two-year roll, for the purposes of the fiscal years following the last fiscal year for which it was effected.

Every resolution adopted under section 185 of the present Act and in force on (*insert here the date preceding the date of assent to this Act*) is deemed to be a resolution adopted under section 14.1 of the amended Act. Every local municipality situated within the territory of the Communauté urbaine de Montréal which, on that date, has a roll of rental values intended for the purpose of imposing the business tax is deemed to have adopted a resolution, under section 14.1 of the amended Act, before 1 April 1991; such municipality may decide to

no longer keep such a roll, for the purposes of a three-year cycle subsequent to that of 1992-1993-1994, by adopting a resolution to that effect as though it were repealing the resolution it is deemed to have adopted.

Every resolution adopted under section 185 of the present Act, for the purpose of the reference contained in the second paragraph of section 186 of the present Act, and which was in force on (*insert here the date preceding the date of assent to this Act*) is deemed to be a separate resolution adopted under article 808.1 of the charter of the city of Montréal (1959-60, chapter 102) enacted by section 283 of this Act.

289. The first and second paragraphs of section 46.1 of the amended Act do not apply with respect to the first three-year roll of a local municipality where one of the two or five preceding annual rolls, depending on whether the population of the municipality is equal to or greater than 5 000 inhabitants or is less than 5 000, was the result of an equilibration within the meaning of the said section.

Since 1 January 1989, the second paragraph of section 46.1 of the present Act does not apply to the first three-year roll of a local municipality where one of the two preceding annual rolls was the result of an equilibration.

290. The first resolution adopted by a local municipality under the first paragraph of section 57.1 of the amended Act may prescribe that the entries referred to in this paragraph be made in its roll for the purposes of every municipal fiscal year from that which it indicates among the fiscal years which are subsequent to the 1991 fiscal year.

If the fiscal year mentioned in the resolution is the second or third fiscal year to which the roll applies, taking account of section 72.1 of the amended Act where applicable, the date of 1 April referred to in the fourth paragraph of section 57.1 of the amended Act is that which precedes the beginning of the fiscal year mentioned in the resolution and the entries referred to in the first paragraph of that section shall be made beforehand by alterations to the roll which take effect at the beginning of the fiscal year mentioned and which are deemed to be alterations made under paragraph 13.1 of section 174 of the amended Act.

In the situation provided for in the second paragraph, the schedule to the roll prescribed in section 69 of the amended Act shall be tabled beforehand at the office of the clerk, within the meaning of section 1 of the amended Act, of the local municipality and shall come

into effect at the beginning of the fiscal year mentioned in the resolution. For the purposes of section 174.1 of the amended Act, the coming into effect of the schedule is deemed to be the coming into force of the roll.

291. The sixth paragraph of section 57.1 of the amended Act has effect for the purposes of every municipal fiscal year from the 1993 municipal fiscal year.

Where the municipal fiscal year is the second or third fiscal year to which the roll of the local municipality referred to in that paragraph applies, the entries referred to in the first paragraph of the said section shall be made beforehand by alterations to the roll which come into effect on 1 January 1993 and which are deemed to be alterations made under paragraph 13.1 of section 174 of the amended Act.

292. The seventh paragraph of section 57.1 of the amended Act has effect for the purposes of every municipal fiscal year from the 1993 municipal fiscal year.

For the purposes of that paragraph, where the roll of the local municipality concerned applies to the three-year cycle for 1991-1992-1993 or for 1992-1993-1994, the 1993 fiscal year is deemed to be the first thereof for which the roll is drawn up; this presumption also applies to the 1994 fiscal year where the roll of the municipality applies to the 1992-1993-1994 cycle and the entries referred to in the first paragraph of section 57.1 of the amended Act are not required for the purposes of the 1993 fiscal year. Where applicable, a copy of the resolution, provided for in the seventh paragraph of this section, indicating that the entries will not be required for the remainder of the duration of the roll, must be transmitted before 1 April 1992.

Where the entries referred to in the first paragraph of section 57.1 of the amended Act must be made, for the first time, for the purposes of the 1993 or 1994 fiscal year, pursuant to the seventh paragraph of that section, and where that fiscal year is the second or third to which the roll of the local municipality concerned applies, the entries shall be made beforehand by alterations to the roll which come into effect on 1 January 1993 or 1994, as the case may be, and which are deemed to be alterations made under paragraph 13.1 of section 174 of the amended Act.

293. The first resolution adopted by a local municipality under the third or fourth paragraph of section 69 of the amended Act may prescribe that the schedule to the roll provided for in the said section must be drawn up for the purposes of every municipal fiscal year from

that which it indicates and which may not be prior to the fiscal year for the purposes of which the entries referred to in the first paragraph of section 57.1 of the amended Act must be made for the first time in accordance with section 291 or 292 of this Act.

If the fiscal year mentioned in the resolution is the second or the third fiscal year to which the roll applies, the date of 1 April mentioned in the fourth paragraph of section 57.1 of the amended Act to which the fifth paragraph of section 69 of the said Act refers is that which precedes the beginning of the fiscal year mentioned in the resolution and the schedule provided for in that section shall be deposited beforehand at the office of the clerk, within the meaning of section 1 of the amended Act, of the local municipality and shall come into effect at the beginning of the said fiscal year. For the purposes of section 174.1 of the amended Act, the date of coming into effect of the schedule is deemed to be the date of the coming into force of the roll.

294. Section 69.4 of the amended Act has effect, with respect to a local municipality, from the beginning of the first municipal fiscal year to which the first roll of rental values of the municipality which comes into force after (*insert here the date of assent to this Act*) applies.

295. Notwithstanding section 139 of the amended Act, in the case of a complaint with respect to an annual roll, the Bureau de révision de l'évaluation foncière du Québec must render its decision within the year such roll is deposited.

296. Paragraph 5 of section 104, section 107, paragraph 3 of section 108 and section 109 have effect for the purposes of every municipal fiscal year from the 1992 municipal fiscal year.

Every recognition granted by the Commission municipale du Québec to an institution or body with respect to an immovable or part thereof under paragraph 10 of section 204 of the present Act or of section 208.1 of the said Act, and which was in force on (*insert here the date preceding the date of assent to this Act*), is deemed to be a recognition of the immovable or of part thereof granted under paragraph 10 of section 204 of the amended Act or, where the institution or body is a lessee or occupant and where the immovable or part thereof is referred to in any paragraph of the said section other than paragraph 10, under subparagraph 2 of the first paragraph of section 208.1 of the amended Act.

The same applies, with respect to an immovable or a part thereof constituting a place of business, for any recognition granted by the

Commission for an activity carried on in such place under section 236.1 of the present Act and in force on (*insert here the date preceding the date of assent to this Act*).

297. The taxable value of every golf course to which section 211 of the present Act applies and established before (*insert here the date of assent to this Act*) in accordance with section 211 of the amended Act is valid.

298. For the purposes of paragraph 13 of section 236 and of section 244.11 of the amended Act, until the coming into force of the Tourist Establishments Act (1987, chapter 12), every reference to the said Act is deemed to be a reference to the Hotels Act (R.S.Q., chapter H-3).

299. Paragraph 4 of section 144 has effect from 1 January 1991.

300. Notwithstanding its striking out by paragraph 7 of section 145, the fourth paragraph of section 253.28 of the present Act retains its effect for the purpose of computing the variation in the value of a unit of assessment referred to in the said paragraph which results from the coming into force of a roll on 1 January 1992.

However, the said paragraph does not retain its effect for the purposes of calculations effected in accordance with section 235 or 235.1 of the amended Act or section 220 of the Act respecting the Communauté urbaine de Montréal (R.S.Q., chapter C-37.2), as it is amended by section 194 of this Act.

301. Sections 261.1 to 261.7 of the amended Act have effect for the purposes of every municipal fiscal year from the 1992 municipal fiscal year.

However, for the 1992 fiscal year,

(1) subparagraph 2 of the first paragraph and the second paragraph of section 261.5 of the amended Act are replaced by the following subparagraphs and paragraphs:

"(2) the value obtained by multiplying the total number of standardized rental values of places of business by 5.5.

However, for the purposes of subparagraph 2 of the first paragraph, in the case of a place of business in respect of which an amount in lieu of the business tax must be paid by the Crown in right of Canada or by one of its mandataries, a part of the standardized

rental value of the place is taken into account. That part shall be determined by applying section 261.3, adapted as required.

For the purposes of subparagraph 2 of the first paragraph, the standardized value of a place of business is obtained by multiplying the value entered on the roll of rental values of the local municipality by the factor established for such roll in accordance with section 264.";

(2) the coefficients listed in subparagraphs *a*, *b*, *c*, *d* and *e* of paragraph 2 of section 261.6 of the amended Act are respectively replaced by the following: 4.5, 1.6, 0.1, 0.7 and 0.3;

(3) the coefficients listed in paragraphs *a*, *b* and *c* of subparagraph 3 of the first paragraph of section 261.7 of the amended Act are respectively replaced by the following coefficients: 1.8, 1.2 and 1.4;

(4) the coefficients listed in the first paragraph of section 28 of the Act respecting the Conseil métropolitain de transport en commun and amending various legislation (1990, chapter 41), as it is amended by section 277 of this Act, are replaced by the following coefficients: 2.0 for the city of Laval and 4.5 for every local municipality situated within the territory of the Société de transport de la rive sud de Montréal;

(5) that part of the fourth paragraph of section 220 of the Act respecting the Communauté urbaine de Montréal (R.S.Q., chapter C-37.2) which is amended by paragraphs 3 and 4 of section 194 of this Act is replaced by the following:

"For the purposes of the apportionment of the expenses of the Community for the 1992 fiscal year, the fiscal potential of a municipality established and adjusted for such fiscal year is used. The adjusted potential is determined by using, instead of the values entered on the roll, the adjusted values which would apply to the taxable immovables and to those referred to in paragraphs 2 to 4 and 7 of section 261.1 of the Act respecting municipal taxation as well as to places of business other than those the occupant of which is the Crown in right of Canada or one of its mandataries for the purposes of the imposition of municipal real estate taxes for the 1992 fiscal year, the business tax and the compensations in lieu thereof, if sections 253.28 to 253.30, 253.33 and 253.34 of the said Act applied with the following adaptations:".

Any reference to section 261.5, 261.6 or 261.7 of the Act respecting municipal taxation or to section 220 of the Act respecting

the Communauté urbaine de Montréal is, if relevant for the purposes of the 1992 fiscal year, a reference to the section cited as amended by this section.

However, for the purpose of establishing the adjusted fiscal potential for the 1993 fiscal year of a municipality situated within the territory of the Communauté urbaine de Montréal and its Société de transport, the amendments made by this section are disregarded. After the entries referred to in the first paragraph of section 57.1 of the amended Act have been made, sections 261.5 and 261.7 of the amended Act and the third and fourth paragraphs of section 220 of the Act respecting the Communauté urbaine de Montréal, as amended by section 194 of this Act, for the purpose of determining the adjusted fiscal potential for the 1993 fiscal year are applied.

302. From 1 January 1992, sections 172, 173, 175, 234, 261 and 268 and sections 88.2 and 88.4 of the Transport Act (R.S.Q., chapter T-12) enacted by section 267 of this Act have effect.

303. Until the coming into force of the first regulation made under section 88.3 of the Transport Act (R.S.Q., chapter T-12) enacted by section 267 of this Act, the amount of the contribution of motorists to public transit is $30 and is deemed to have been fixed by such a regulation.

304. Sections 183 to 190 have effect for the purposes of every municipal fiscal year from the 1992 fiscal year.

Every regulation made under either of sections 192 and 268 of the Act respecting the Communauté urbaine de l'Outaouais (R.S.Q., chapter C-37.1) as they existed before being repealed by sections 184 and 190 of this Act respectively, and which was in force on (*insert here the date preceding the date of assent to this Act*) is deemed to be a regulation adopted under section 193.0.1 or 143.2 of the amended Act as the case may be.

Every decision made under section 193 of the present Act and, where applicable, approved by the Government and in force on (*insert here the date preceding the date of assent to this Act*) is deemed to be a provision of a regulation made under section 193.0.1 of the amended Act and, where applicable, approved by the Minister of Transport. Mention of the fiscal potential in such a decision means the fiscal potential within the meaning of section 261.7 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) as enacted by section 159 of this Act.

305. Sections 192 to 200 have effect for the purposes of every municipal fiscal year from the 1992 fiscal year.

For the purposes of every fiscal year prior to the first fiscal year for which the first regulation made under section 220.1 of the Act respecting the Communauté urbaine de Montréal (R.S.Q., chapter C-37.2) enacted by section 195 of this Act applies, the following provisions of the present Act retain their effect: the second and third paragraphs of section 212.1, the sixth, seventh, eighth, ninth, tenth, eleventh, twelfth and thirteenth paragraphs of section 220, the first sentence of the fourteenth paragraph of the said section, the fifteenth, sixteenth and seventeenth paragraphs of the said section and the second and third paragraphs of section 306.1. For the purposes of the provisions enacted by paragraphs 5 and 6 of section 194 of this Act, the expression "the date fixed by the Council under section 220.1" means the date applicable under subparagraph 1 of the fourth paragraph of section 220 of the present Act or under the first sentence of the fifth paragraph of the said section.

For the purposes of every fiscal year prior to the first fiscal year for which the first regulation made under section 306.3 of the amended Act applies, the criterion for the apportionment of the operating deficit of the Société de transport de la Communauté urbaine de Montréal is the fiscal potential referred to in the second paragraph of section 306.2 of the amended Act and sections 304 and 306.2 to 306.10 of the present Act retain their effect. Where one of the provisions refers to section 212.1 or 220, the section cited is applied while taking into account the second paragraph of this section, even if the first regulation made under section 220.1 of the amended Act has begun to apply.

306. Sections 205 to 207 and 209 to 211 have effect for the purposes of every municipal fiscal year from the 1992 municipal fiscal year.

Every regulation that was made under one of sections 212 and 251 of the Act respecting the Communauté urbaine de Québec (R.S.Q., chapter C-37.3), as they existed before the replacement of the first and the repeal of the second by sections 207 and 210 of this Act, respectively, and that was in force on (*insert here the date preceding the date of assent to this Act*) is deemed to be a regulation made under section 212 or 157.2 of the amended Act, as the case may be.

For the purposes of every fiscal year prior to the first fiscal year for which the first regulation made under section 212 of the amended

Act applies, the criterion for the apportionment of the operating deficit of the Commission de transport de la Communauté urbaine de Québec is the fiscal potential, within the meaning of section 261.7 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) as enacted by section 159 of this Act, of each municipality situated within the territory of the Commission.

307. Sections 212 to 214 have effect for the purposes of every municipal fiscal year from the 1992 municipal fiscal year.

Every decision made under section 85 of the Act respecting municipal and intermunicipal transit corporations (R.S.Q., chapter C-70), as it existed before being amended by section 212 of this Act, and in force on (*insert here the date preceding the date of assent to this Act*) is deemed to be a provision of a regulation made under section 85.1 of the amended Act. A reference to the aggregate assessment of taxable immovables in such a decision is a reference to the fiscal potential, within the meaning of section 261.6 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) as enacted by section 159 of this Act.

Every regulation made by the Government under section 85 of the present Act and in force on (*insert here the date preceding the date of assent to this Act*) is deemed to be a provision of a regulation made under section 85.1 of the amended Act and approved by the Minister of Transport.

For the purposes of every fiscal year prior to the first fiscal year for which the first regulation made under section 85.1 of the amended Act applies, section 92 of the present Act retains its effect.

308. Sections 238 and 239, paragraph 1 of section 240 and sections 241, 244 and 245 have effect from 1 January 1992.

309. Until the coming into force of the first regulation made under paragraph 10 of section 6.1 of the Police Act (R.S.Q., chapter P-13) as enacted by section 255 of this Act, the methods of calculation set out in this section shall be deemed to be those prescribed by such a regulation.

The sum that a municipality must pay to the Government on an annual basis under the second paragraph of section 64.3 or the third paragraph of section 64.4 of the Police Act (R.S.Q., chapter P-13) as enacted by section 258 of this Act, is the product obtained by multiplying, by the standardized real estate value of the municipality, the rate from column B of the following table appearing opposite the

population bracket in column A which includes the population of the municipality:

A *Population*	B *Rate*
1 to 3000	0.00100
3001 to 3100	0.00104
3101 to 3200	0.00111
3201 to 3300	0.00118
3301 to 3400	0.00125
3401 to 3500	0.00131
3501 to 3600	0.00137
3601 to 3700	0.00143
3701 to 3800	0.00148
3801 to 3900	0.00153
3901 to 4000	0.00158
4001 to 4100	0.00162
4101 to 4200	0.00167
4201 to 4300	0.00171
4301 to 4400	0.00174
4401 to 4500	0.00178
4501 to 4600	0.00182
4601 to 4700	0.00185
4701 to 4800	0.00188
4801 to 4900	0.00192
4901 to 5000	0.00195
5001 to 5100	0.00199
5101 to 5200	0.00205

5201 to 5300	0.00211
5301 to 5400	0.00216
5401 to 5500	0.00221
5501 to 5600	0.00227
5601 to 5700	0.00231
5701 to 5800	0.00236
5801 to 5900	0.00241
5901 to 6000	0.00245
6001 to 6100	0.00249
6101 to 6200	0.00254
6201 to 6300	0.00258
6301 to 6400	0.00261
6401 to 6500	0.00265
6501 to 6600	0.00269
6601 to 6700	0.00272
6701 to 6800	0.00276
6801 to 6900	0.00279
6901 to 7000	0.00282
7001 to 7100	0.00286
7101 to 7200	0.00289
7201 to 7300	0.00292
7301 to 7400	0.00294
7401 to 7500	0.00297
7501 to 7600	0.00300
7601 to 7700	0.00303
7701 to 7800	0.00305

7801 to 7900	0.00308
7901 to 8000	0.00310
8001 to 8100	0.00313
8101 to 8200	0.00315
8201 to 8300	0.00317
8301 to 8400	0.00320
8401 to 8500	0.00322
8501 to 8600	0.00324
8601 to 8700	0.00326
8701 to 8800	0.00328
8801 to 8900	0.00330
8901 to 9000	0.00332
9001 to 9100	0.00334
9101 to 9200	0.00336
9201 to 9300	0.00338
9301 to 9400	0.00339
9401 to 9500	0.00341
9501 to 9600	0.00343
9601 to 9700	0.00344
9701 to 9800	0.00346
9801 to 9900	0.00348
9901 to 10000	0.00349
10001 and over	0.00350

For the purposes of this section, the standardized real estate value of a municipality is that established, in accordance with sections 261.1 to 261.4 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) as enacted by section 159 of this Act, using the real

estate assessment roll of the municipality as it existed at the time of its deposit or on the first or second anniversary of its deposit, according to whether the sum provided for in this section is payable for the first, second or third municipal fiscal year for which the roll applies; the eighth paragraph of section 235 of the Act respecting municipal taxation as enacted by section 120 of this Act, adapted as required, applies for the purposes of this section. The population of a municipality is the population as it was at the beginning of the fiscal year in respect of which the sum provided for in this section is payable.

However, in the case of a municipality resulting from an amalgamation the coming into force of which is after 31 December 1990, the rate applicable thereto according to the table contained in this section shall be replaced by a rate corresponding to the quotient obtained by dividing the total amount obtained under subparagraph 1 by the total amount obtained under subparagraph 2:

(1) the aggregate of the sums which, under this section, the municipalities which are parties to the amalgamation have or should have paid, as the case may be, for the fiscal year during which the amalgamation comes into force, had the amalgamation not taken place;

(2) the total of the standardized real estate values of those municipalities for the same fiscal year.

310. Sections 256 to 260 have effect from 1 January 1992.

From (*insert here the date of introduction of this bill*) to 31 December 1991, no police force may be established by a municipality or urban community except with the approval of the Minister of Public Security.

311. Sections 271 to 275 have effect for the purposes of every municipal fiscal year from the 1992 municipal fiscal year.

Every decision made under section 99 of the Act respecting the Société de transport de la rive sud de Montréal (1985, chapter 32), as it existed before being amended by section 271 of this Act, and, where applicable, approved by the Minister of Transport, and in force on (*insert here the date preceding the date of assent to this Act*) is deemed to be a provision of a regulation made under section 100.1 of the amended Act and, where applicable, approved by the Minister. A reference to the standardized real estate value in such a decision is a reference to the fiscal potential, within the meaning of section 261.6 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) as enacted by section 159 of this Act.

Every regulation made under section 118 of the present Act and in force on (*insert here the date preceding the date of assent to this Act*) is deemed to be a regulation made under section 100.1 of the amended Act.

Regulations

312. For the purposes of every regulation of the Government, the Minister of Municipal Affairs or the Minister of Revenue made under the Act respecting municipal taxation (R.S.Q., chapter F-2.1), the words "municipal corporation" and "corporation" mean a local municipality, the word "municipality" means a municipal body responsible for assessment and, in the French text, the words "place d'affaires" mean lieu d'affaires, subject to article 808.1 of the charter of the city of Montréal (1959-60, chapter 102) as enacted by section 283 of this Act.

However, in the complaint forms provided in Schedules 1 and 2 of the Regulation respecting the form or the minimum content of various documents related to municipal assessment and taxation, (R.R.Q., 1981, chapter F-2.1, r. 4.2) and in the notices to taxpayers provided in Schedules 3, 3.1 and 4 of the said regulation, the word "municipality" means a local municipality.

The first paragraph ceases to apply to a regulation upon the coming into force of the first regulation amending or replacing that regulation after (*insert here the date of assent to this Act*).

313. For the purposes of the Regulation respecting the municipal and school tax system applicable to the governments of the other provinces, foreign governments and international bodies (R.R.Q., 1981, chapter F-2.1, r. 9.01), the request for compensation in lieu of taxes made by a school board for every school fiscal year from the 1992-93 school fiscal year, is subject to the same rules as a request made by a local municipality.

314. For the purposes of the Regulation respecting government participation in the financing of municipal corporations (R.R.Q., 1981, chapter F-2.1, r. 7.1),

(1) land constituting or intended to constitute the area dedicated to a public highway or to a construction forming part of a public highway and which is used for lucrative purposes by the Crown in right of Québec or the Société immobilière du Québec shall cease, for the purposes of every municipal fiscal year from the 1992 municipal fiscal year, to be excluded from the class of immovables and places

of business referred to in the first paragraph of section 255 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) amended by section 154 of this Act;

(2) the increase to 50% of the percentage provided for in the fourth paragraph of section 255 of the present Act shall cease to apply for the purposes of every municipal fiscal year from the 1992 municipal fiscal year;

(3) the revenues derived from the surtax on non-residential immovables and the tax on owners of non-residential parking areas, provided for in sections 244.11 and 244.23 of the amended Act, respectively, shall not be taken into consideration in establishing the aggregate taxation rate of a local municipality and the amount to which it is entitled under the equalization scheme;

(4) the circumstances giving rise to the payment of a compensation supplement in lieu of taxes or the refund of an overpayment are those provided in section 245 of the amended Act, adapted as required.

315. For the purposes of the Regulation respecting the withholding of sums payable by the Government in the case of contravention of certain provisions of the Act respecting municipal taxation (R.R.Q., 1981, chapter F-2.1, r. 13.2), the reference to section 72.1 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) is a reference to the second paragraph of section 72 of the amended Act.

316. For the purposes of the Regulation respecting the form or the minimum content of various documents related to municipal assessment and taxation (R.R.Q., 1981, chapter F-2.1, r. 4.2),

(1) in Note 5, regarding the time limit for filing a complaint, which is contained in the complaint forms provided in schedules 1 and 2, and in the notices respecting the right of complaint which are contained in the notice of assessment and the account for a tax based on the rental value, provided in schedules 3 and 4, the word "sending" means "receipt"; every complaint form furnished individually to a person must be accompanied with a document mentioning these corrections; the same applies to every notice of assessment or tax account referred to in this paragraph which is sent to a taxpayer, if the notice respecting the right of complaint that it contains has not been corrected directly on the printed form;

(2) the notice of assessment must indicate, where applicable, that the unit of assessment is subject to the surtax on non-residential

immovables provided for in section 244.11 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) enacted by section 134 of this Act and indicate the category to which the unit belongs from among those defined in section 319 of this Act;

(3) the account requiring payment of the surtax must, where applicable, be accompanied with a document explaining to the debtor, generally and with examples or specifically, why a percentage of the rate of the surtax applies in respect of his unit of assessment, how the category to which it belongs was determined and how the amount of the abatement granted to him under section 244.15 of the amended Act was established.

317. For the purposes of the Regulation respecting the classes of tax or compensation to be considered in calculating the aggregate taxation rate of a municipal corporation (R.R.Q., 1981, chapter F-2.1, r. 5.1), revenues derived from the surtax on non-residential immovables and the tax on owners of non-residential parking areas provided for in sections 244.11 and 244.23 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) enacted by section 134 of this Act, respectively, shall not be taken into consideration in computing the aggregate taxation rate.

318. One or other of sections 313 to 317 shall apply until the coming into force of the first regulation made after (*insert here the date of assent to this Act*) which amends or replaces the regulation referred to in that section.

319. Until the coming into force of the first regulation made under paragraph 10 of section 263 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) as enacted by section 161 of this Act, the classes of units of assessment and percentages set out in the following table shall be deemed to be those provided for by such a regulation:

A *Category*	B *Non-residential value/aggregate value*	C *% of the rate*
1	less than 2 %	1 %
2	2 % or over and less than 4 %	3 %
3	4 % or over and less than 8 %	6 %
4	8 % or over and less than 15 %	12 %
5	15 % or over and less than 30 %	22 %
6	30 % or over and less than 50 %	40 %
7	50 % or over and less than 70 %	60 %
8	70 % or over and less than 95 %	85 %
9	95 % or over and less than 100 %	100 %

A unit of assessment subject to the surtax on non-residential immovables provided for in section 244.11 of the amended Act belongs to a numbered class in column A of the table where the percentage of its aggregate taxable value represented by the taxable value of the non-residential immovables composing it falls within the bracket in column B of the table which appears on the same line as the number of the class. The percentage of the rate of the surtax applicable to the unit is that appearing on the same line in column C of the table.

For the purpose of computing the percentage of the aggregate taxable value of the unit represented by the taxable value of the non-residential immovables composing it, the words "non-residential immovable" mean any non-residential immovable, other than a farm immovable, and any residential immovable referred to in the first paragraph of section 244.11 of the amended Act.

Section 244.22 of the said Act applies for the purposes of the second and third paragraphs.

320. No demand for payment of the sum provided for in section 254 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1), for the 1980, 1981 or 1982 municipal fiscal year, may be received by the Government after 31 December 1991.

321. Any regulation made in 1992 by the Government, the Minister of Municipal Affairs or the Minister of Revenue under the

Act respecting municipal taxation (R.S.Q., chapter F-2.1) may have retroactive effect to 1 January 1992.

Coming into force

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