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# NATIONAL ASSEMBLY

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SECOND SESSION

THIRTY-THIRD LEGISLATURE

Bill 38

## **An Act to amend the Act respecting municipal taxation**

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### **Introduction**

Introduced by  
**Mr André Bourbeau**  
Minister of Municipal Affairs

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#### EXPLANATORY NOTES

*This bill suppresses the rule according to which, where an entry on the assessment roll becomes the subject, simultaneously, of a complaint before the Bureau de révision de l'évaluation foncière du Québec and of an action or motion to quash or set aside before a court of general jurisdiction, the board must suspend any proceedings relating to the complaint until final judgment on the action or motion. However, the board may order such a suspension at the request of one of the parties.*

## Bill 38

### An Act to amend the Act respecting municipal taxation

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

**1.** Section 173 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) is replaced by the following section:

**“173.** Where an entry becomes the subject of both a complaint and an action or motion to quash or set aside, the board may, on the application of a party, suspend any proceedings relating to such complaint until judgment on the action or motion to quash or set aside has become *res judicata*.”

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