NATIONAL ASSEMBLY

SECOND SESSION THIRTY-THIRD LEGISLATURE

Bill 90

An Act to amend various legislation respecting the finances of municipalities and intermunicipal bodies

Introduction

Introduced by
Mr Pierre Paradis
Minister of Municipal Affairs

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EXPLANATORY NOTES

This bill proposes several amendments to the legislation governing the financial aspects of the administration of municipalities and intermunicipal bodies.

The main object of the bill is to promote a permanent and stable municipal taxation system. For that purpose, it introduces various measures intended to mitigate or even eliminate sudden and repeated real-estate tax increases as well as transfers of the tax burden from one class of taxpayer to another.

The most important measure is the establishment of a three-year assessment roll system which affords the possibility of averaging the increases or decreases in the taxable value ascertained upon the coming into force of a three-year roll.

The three-year roll system will become applicable from 1989 to the Communauté urbaine de Montréal and from 1992, at the latest, elsewhere in Québec. However, every municipal body other than the Community which has jurisdiction in matters of assessment will have the option to make the first three-year rolls of municipalities under its jurisdiction for a fiscal year prior to 1992.

The averaging of variations in value, ascertained after the coming into force of a three-year roll, will allow the municipality availing itself of the averaging procedure to impose taxes on the immovables of its territory, for the first two fiscal years, on the basis of a value other than that entered on the roll. For the first fiscal year, that other value will be the value entered on the preceding roll, increased or reduced by one-third of the increase or decrease in value ascertained; the same computation will be made for the second fiscal year, using two-thirds as a fraction.

The three-year assessment roll system will have various consequences for several aspects of municipal administration. For example, in intermunicipal bodies where the apportionment of expenses is made on the basis of the values entered on the roll, the

averaging of those values will be used if all the rolls are three-year rolls; thus the annual variations in the aliquot share of each municipality will be reduced and more easily taken into account in budget planning.

Moreover, the filing of complaints relating to the three-year roll will, as a rule, be permitted only in the seven months following the deposit of the roll.

Two other measures introduced by the bill, such as the establishment of the three-year roll system, are designed to reduce sudden tax increases and fiscal transfers caused by the generalized use of the real-estate or rental value as a basis of taxation.

On the one hand, municipalities will henceforth be authorized, to the extent provided for by Government order, to use a mode of tariffing instead of a tax based on the value of immovables for the financing of property, services and activities and their aliquot shares of the expenses of intermunicipal bodies. Similarly, intermunicipal bodies will have the option to use a criterion that is not based on the value of immovables for the apportionment of expenses among the member municipalities.

On the other hand, the date on which the market conditions are considered in fixing the actual value of an immovable will be anticipated by six months. The effect of this change will be to reduce the increase in value that would otherwise have appeared in the first roll affected by the change.

In addition to the measures designed to stabilize the municipal taxation system, the bill contains various amendments susceptible of affecting the fiscal receipts of municipalities.

First, as regards immovables owned by educational, health or social services establishments, the Government will continue to pay full compensation even if an immovable is wholly or partly occupied by a person other than the owner.

Moreover, the immovables of a cooperative or a non-profit organization holding a stop-over centre permit or a home day care agency permit will henceforth be exempt from real estate taxes, and foster families will henceforth be exempt from the business tax.

The bill proposes major changes to simplify the rules relating to the three-year programs of expenditures of intermunicipal bodies. For instance, it removes the obligation to obtain the approval of the Government in respect of such programs, where that obligation existed.

Finally, the bill amends various financial provisions contained in the municipal legislation. In that respect, it provides, in particular, that several figures that have remained unchanged may be replaced by ministerial regulations allowing for periodic adjustments.

ACTS AMENDED BY THIS BILL:

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

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

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

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

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

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

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

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

(9) Act respecting the Société de transport de la Ville de Laval (1984, chapter 42);

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

(11) Act respecting municipal territorial organization (1988, chapter 19).

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THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING LAND USE PLANNING AND DEVELOPMENT

1. The Act respecting land use planning and development (R.S.Q., chapter A-19.1) is amended by inserting, after section 205.1, the following section:

"**205.2** Where the criterion of apportionment of the expenses referred to in the first paragraph of section 205 is the standardized assessment of the taxable immovables and the assessment rolls of all the municipalities having to contribute to the payment of the expenses are three-year rolls, the standardized assessment of the taxable immovables of the municipality established for the first fiscal year shall be used, as adjusted, for the apportionment of the expenses pertaining to the first and to the second fiscal years for which the roll of the municipality applies.

The adjusted assessment shall be determined by using, instead of the values entered on the roll of the municipalities, the adjusted values that would apply to certain units of assessment for the purposes of the imposition of real estate taxes, and compensations in lieu thereof, for the first or the second fiscal year, as the case may be, under sections 253.27 to 253.34 of the Act respecting municipal taxation if, in section 253.28 of the said Act,

(1) the date of preparation of the real estate tax account under section 81 of the said Act for the first fiscal year were replaced by the date of the deposit of the three-year roll;

(2) the end of the fiscal year preceding the first fiscal year were replaced by the day preceding the deposit of the three-year roll.

As for the apportionment of the expenses for the third fiscal year for which the three-year roll of the municipality applies, the standardized assessment of the taxable immovables established for the first fiscal year on the date of the deposit of the roll shall be used, unadjusted.

Any reference to the standardized assessment of the taxable immovables of a municipality, within the meaning of this Act, is also a reference to the adjusted or unadjusted assessment referred to in this section, where such terms are used."

CITIES AND TOWNS ACT

2. Section 110 of the Cities and Towns Act (R.S.Q., chapter C-19) is amended by striking out the second paragraph.

3. Section 468.51.1 of the said Act is amended

(1) by replacing the figure "467.10" in the second line of what precedes paragraph 1 by the figure "467.10.6";

(2) by replacing the date "30 September" in the third line of paragraph 2 by the date "31 October".

MUNICIPAL CODE OF QUÉBEC

4. Article 620.1 of the Municipal Code of Québec (R.S.Q., chapter C-27.1) is amended

(1) by replacing the figure "535" in the second line of what precedes paragraph 1 by the figure "535.6";

(2) by replacing "30 September" in the third line of paragraph 2 by "31 October".

5. Article 681 of the said Code is amended by adding, after subarticle 6, the following subarticle:

"(7) Where the criterion of apportionment of expenses under this Code among several municipal corporations is the standardized assessment of the taxable property and the assessment rolls of all the corporations having to contribute to the payment of the expenses are three-year rolls, the standardized assessment of the taxable property of the corporation established for the first fiscal year shall be used, as adjusted, for the apportionment of the expenses pertaining to the first

and to the second fiscal years for which the roll of the corporation applies.

The adjusted assessment is determined by using, instead of the values entered on the roll of the corporations, the adjusted values that would apply to certain units of assessment for the purposes of the imposition of real estate taxes, and compensations in lieu thereof, for the first or the second fiscal year, as the case may be, under sections 253.27 to 253.34 of the Act respecting municipal taxation if, in section 253.28 of the said Act,

(1) the date of preparation of the account for real estate taxes under section 81 of the said Act for the first fiscal year were replaced by the date of the deposit of the three-year roll;

(2) the end of the fiscal year preceding the first fiscal year were replaced by the day preceding the deposit of the three-year roll.

As for the apportionment of the expenses for the third fiscal year for which the three-year roll of the municipality applies, the standardized assessment of the taxable property established for the first fiscal year on the date of the deposit of the roll shall be used, unadjusted.

Any reference to the standardized assessment of the taxable property of a municipal corporation, within the meaning of the second paragraph of subarticle 6, is also a reference to the adjusted or unadjusted assessment referred to in this subarticle, where such terms are used."

6. The said Code is amended by inserting, after article 973, the following articles:

"**973.1** The council of a regional county municipality may, by by-law and to the extent determined by the Government, provide for the apportionment of all or part of its expenses among the local municipalities subject to its jurisdiction on the basis of any criterion it determines that is not related to the real estate or rental value of the immovables or places of business situated in the territory of the local municipalities.

The council may establish classes of expenses and provide that the criterion applies to one such class and not to others or provide different criteria for each class of expenses.

Such power is a power under the second paragraph of section 188 of the Act respecting land use planning and development (R.S.Q., chapter A-19.1).

"**973.2** The criterion must be equitable in view of the benefits derived by the local municipality, and its inhabitants and ratepayers, from the property, service or activity of the regional county municipality having generated the expenses to be apportioned on the basis of the criterion.

The criterion shall not be held to be inequitable by the sole fact that the revenue produced thereby exceeds the expenses attributable to the property, service or activity if the excess amount is reasonable and justified by sound management principles such as the obligation to standardize the demand, to take competition into consideration and to make provision for the future replacement of property or, where the criterion is a fixed amount exigible each time a property or service is used, if the excess amount is due to a more frequent use than what had been anticipated.

"**973.3** The by-law may prescribe that any expense may be apportioned on the basis of both the criterion it fixes and the criterion prescribed by another applicable legislative provision, in the proportions it determines.

"**973.4** The by-law may prescribe the utilization of measuring instruments to permit the computation of the amount payable, as well as rules relating to the installation, maintenance and reading of such instruments and the consequences of a breach of such rules, and more particularly, as regards the determination of an amount payable by a local municipality in whose respect the instruments cannot be used.

"**973.5** Articles 973.1 to 973.4 apply notwithstanding any inconsistent provision of any general law or special Act."

7. Article 989 of the said Code is amended by striking out the fourth paragraph.

8. Article 991 of the said Code is amended by striking out the fourth paragraph.

ACT RESPECTING THE COMMUNAUTÉ RÉGIONALE DE L'OUTAOUAIS

9. Section 144 of the Act respecting the Communauté régionale de l'Outaouais (R.S.Q., chapter C-37.1) is amended

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

"The programs adopted shall be transmitted to the Minister not later than 31 October preceding the beginning of the first fiscal year in

which they apply. The program of the Community shall be transmitted to the Minister of the Environment, and the program of the Transit Commission shall be transmitted to the Minister of Transport, within the same time limit. Upon sufficient proof that the Community has been actually unable to adopt and transmit one of the programs within the prescribed time, the Minister may grant the Community such extension as he may determine.";

(2) by striking out the fifth paragraph;

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

"Every loan by-law of the Community or of the Transit Commission relating to expenditures for water purification or public transport purposes that is transmitted to the Minister shall, in order to be approved, be accompanied with a writing of the Minister of the Environment or of Transport, as the case may be, authorizing such expenditures."

10. Section 193 of the said Act is amended by replacing the words "and approved by the Government, or in proportion to several of those criteria" in the sixteenth and seventeenth lines of the first paragraph by the words "or on the basis of several of those criteria".

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

"**193.1** Where the criterion of apportionment of the expenses referred to in this Act is the fiscal potential and the assessment rolls of all the municipalities having to contribute to the payment of the expenses are three-year rolls, the fiscal potential of the municipality established for the first fiscal year shall be used, as adjusted, for the apportionment of the expenses pertaining to the first and to the second fiscal years for which the roll of the municipality applies.

The adjusted potential is determined by using, instead of the values entered on the roll of the municipalities, the adjusted values that would apply to certain units of assessment or places of business for the purposes of the imposition of real estate or business taxes, and compensations in lieu thereof, for the first or the second fiscal year, as the case may be, under sections 253.27 to 253.34 of the Act respecting municipal taxation if, in section 253.28 of the said Act,

(1) the date of preparation of the account for real estate taxes under section 81 of the said Act for the first fiscal year were replaced by the date of the deposit of the three-year roll;

(2) the end of the fiscal year preceding the first fiscal year were replaced by the day preceding the deposit of the three-year roll.

As for the apportionment of the expenses for the third fiscal year for which the three-year roll of the municipality applies, the fiscal potential established for the first fiscal year on the date of the deposit of the roll shall be used, as unadjusted.

Any reference to the fiscal potential of a municipality, within the meaning of this Act, is also a reference to the adjusted or unadjusted potential referred to in this section, where such terms are used."

12. The said Act is amended by inserting, after section 268, the following sections:

"**268.1** The Council may, by by-law and to the extent determined by the Government, provide for the apportionment of all or part of its expenses among the municipalities on the basis of any criterion it determines that is not related to the real estate or rental value of the immovables or places of business situated in the territory of the municipalities.

The Council may establish classes of expenses and provide that the criterion applies to one such class and not to others or provide different criteria for each class of expenses.

"**268.2** The criterion must be equitable in view of the benefits derived by the municipality, and its inhabitants and ratepayers, from the property, service or activity of the Community having generated the expenses to be apportioned on the basis of the criterion.

The criterion shall not be held to be inequitable by the sole fact that the revenue produced thereby exceeds the expenses attributable to the property, service or activity if the excess amount is reasonable and justified by sound management principles such as the obligation to standardize the demand, to take competition into consideration and to make provision for the future replacement of property or, where the criterion is a fixed amount exigible each time a property or service is used, if the excess amount is due to a more frequent use than what had been anticipated.

"**268.3** The by-law may prescribe that an expense may be apportioned on the basis of both the criterion it fixes and the criterion prescribed by another applicable legislative provision in the proportions it determines.

"**268.4** The by-law may prescribe the use of measuring instruments to permit the computation of the amount payable, as well

as rules relating to the installation, maintenance and reading of such instruments and the consequences of a breach of such rules, and more particularly, as regards the determination of an amount payable by a municipality in whose respect the instruments cannot be used.

"**268.5** Sections 268.1 to 268.4 apply, notwithstanding any inconsistent provision of any general law or special Act."

ACT RESPECTING THE COMMUNAUTÉ URBAINE DE MONTRÉAL

13. Section 220 of the Act respecting the Communauté urbaine de Montréal (R.S.Q., chapter C-37.2) is amended

(1) by adding the words "established for the first fiscal year for which the three-year roll applies and, where applicable, adjusted in accordance with the fourth paragraph" after the word "potentials" in the fourth line of the second paragraph;

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

"The fiscal potential established for the first fiscal year of a municipality shall be used, as adjusted, for the apportionment of the expenses for the first and for the second fiscal years for which the three-year roll of the municipality applies. The adjusted potential is determined by using, instead of the values entered on the roll of the municipalities, the adjusted values that would apply to certain units of assessment or places of business for the purposes of the imposition of real estate or business taxes, and compensations in lieu thereof, for the first or the second fiscal year, as the case may be, under sections 253.27 to 253.34 of the Act respecting municipal taxation if, in section 253.28 of the said Act,

(1) the date of preparation of the account for real estate taxes under section 81 of the said Act for the first fiscal year were replaced by the date of the deposit of the three-year roll;

(2) the end of the fiscal year preceding the first fiscal year were replaced by the day preceding the deposit of the three-year roll.

As for the apportionment of the expenses for the third fiscal year for which the three-year roll of a municipality applies, the fiscal potential established for the first fiscal year on the date of the deposit of the roll shall be used, unadjusted.";

(3) by replacing the word "fourth" in the ninth line of the fifth paragraph by the word "sixth";

(4) by replacing the word "eleventh" in the fifth line of the fourteenth paragraph by the word "thirteenth";

(5) by inserting, after the words "rental assessments" in the third line of the sixteenth paragraph, the words "for each fiscal year for which the rolls apply; in the case of total assessments for the first and the second fiscal years, the values entered on the roll of the units of assessments and places of business concerned are replaced by the adjusted values provided for in the fourth paragraph";

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

"The statement of the total assessments is based on the three-year rolls as they exist on the date of their deposit. After the deposit of a new roll to replace a roll quashed or set aside, the assessor shall draw up a new statement of the total assessments, which is used for the preparation of new aliquot shares in accordance with this section.";

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

"Any reference to the fiscal potential of a municipality, within the meaning of this Act, is also a reference to the potential established for the first fiscal year for which the roll of the municipality applies, adjusted or unadjusted according as is provided in the fourth and fifth paragraphs."

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

"**220.1** The Council may, by by-law and to the extent determined by the Government, provide for the apportionment of all or part of its expenses among the municipalities on the basis of any criterion it determines that is not related to the real estate or rental value of the immovables or places of business situated in the territory of such municipalities.

The Council may establish classes of expenses and provide that the criterion applies to one such class and not to others or provide different criteria for each class of expenses.

"**220.2** The criterion must be equitable in view of the benefits derived by the municipality, its inhabitants and ratepayers from the property, service or activity of the Community having generated the expenses to be apportioned on the basis of the criterion.

The criterion shall not be held to be inequitable by the sole fact that the revenue produced thereby exceeds the expenses attributable to the property, service or activity if the excess amount is reasonable and justified by sound management principles such as the obligation to standardize the demand, to take competition into consideration and to make provision for the future replacement of property or, where the criterion is a fixed amount exigible each time a property or service is used, if the excess amount is due to a more frequent use than what had been anticipated.

"**220.3** The by-law may prescribe that any expense may be apportioned on the basis of both the criterion it fixes and the criterion prescribed by another applicable legislative provision, in the proportions it determines.

"**220.4** The by-law may prescribe the utilization of measuring instruments to permit the computation of the amount payable, as well as rules relating to the installation, maintenance and reading of such instruments and the consequences of a breach of such rules, and more particularly, as regards the determination of an amount payable by a municipality in whose respect the instruments cannot be used.

"**220.5** Sections 220.1 to 220.4 apply, notwithstanding any inconsistent provision of any general law or special Act."

15. Section 223 of the said Act is amended

(1) by inserting the words "and to the Minister of the Environment and the Minister of Transport" after the word "Minister" in the second line of the third paragraph;

(2) by striking out the fifth paragraph;

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

"Every loan by-law of the Community relating to expenditures for water purification or public transport purposes that is transmitted to the Minister shall, in order to be approved, be accompanied with a writing of the Minister of the Environment or the Minister of Transport, as the case may be, authorizing such expenditures."

16. The said Act is amended by inserting, after section 306.8, the following section:

"**306.8.1** Notwithstanding sections 306.1, 306.2 and 306.8, the corporation may, by by-law, order that any apportionment referred to in any of the said sections shall be made among the municipalities in its territory according to the number of kilometres covered in the

territory of each municipality by the vehicles of the corporation in the preceding fiscal year, the number of hours during which each vehicle of the corporation was used in the territory of each municipality in the preceding fiscal year, the population of each municipality, or the fiscal potential of each, or any other criterion determined by the corporation, or on the basis of several of such criteria in the proportion determined by the corporation.

The number of kilometres covered and hours spent by each vehicle of the corporation in the territory of each municipality may be determined by sampling.

The corporation is not required to apportion the operating deficits connected with the various means of public transport or those connected with various lines of a single means of public transport among the same municipalities or on the basis of the same criteria.

Where the corporation avails itself of this section and a reimbursement under section 306.8 is required, such reimbursement shall be made on the basis of the criterion of apportionment determined for the fiscal year concerned."

17. Section 306.31 of the said Act is amended by striking out the third paragraph.

18. Section 306.32 of the said Act is amended by replacing the first paragraph by the following paragraph:

"**306.32** Every loan by-law of the corporation relating to expenditures for public transport purposes that is transmitted to the Minister of Municipal Affairs shall, in order to be approved, be accompanied with a writing of the Minister of Transport authorizing such expenditures."

ACT RESPECTING THE COMMUNAUTÉ URBAINE DE QUÉBEC

19. The Act respecting the Communauté urbaine de Québec (R.S.Q., chapter C-37.3) is amended by inserting, after section 129, the following section:

"**129.1** Where the criterion of apportionment of the expenses referred to in this Act is the fiscal potential and where the assessment rolls of all the municipalities having to contribute to the payment of the expenses are three-year rolls, the fiscal potential of the municipality established for the first fiscal year shall be used, as adjusted for the apportionment of the expenses pertaining to the first and the second fiscal years for which the roll of the municipality applies.

The adjusted potential is determined by using, instead of the values entered on the roll of the municipalities, the adjusted values that would apply to certain units of assessment or places of business for the purposes of the imposition of real estate or business taxes, and compensations in lieu thereof, for the first or the second fiscal year, as the case may be, under sections 253.27 to 253.34 of the Act respecting municipal taxation if, in section 253.28 of the said Act,

(1) the date of preparation of the account for real estate taxes under section 81 of the said Act for the first fiscal year were replaced by the date of the deposit of the three-year roll;

(2) the end of the fiscal year preceding the first fiscal year were replaced by the day preceding the deposit of the three-year roll.

As for the apportionment of the expenses for the third fiscal year for which the three-year roll of the municipality applies, the fiscal potential established for the first fiscal year on the date of the deposit of the roll shall be used, unadjusted.

Any reference to the fiscal potential of a municipality, within the meaning of this Act, is also a reference to the adjusted or unadjusted potential referred to in this section, where such terms are used."

20. Section 158 of the said Act is amended

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

"The programs adopted shall be transmitted to the Minister not later than 31 October preceding the beginning of the first fiscal year in which they apply. The program of the Community shall be transmitted to the Minister of the Environment and that of the Transit Commission to the Minister of Transport within the same time limit. Upon sufficient proof that the Community has been actually unable to adopt and transmit one of the programs within the prescribed time, the Minister may grant the Community such extension as he may determine.";

(2) by striking out the fifth paragraph;

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

"Every loan by-law of the Community or of the Transit Commission relating to expenditures for water purification or public transport purposes that is transmitted to the Minister shall, in order to be approved, be accompanied with a writing of the Minister of the Environment or of Transport, as the case may be, authorizing such expenditures."

21. The said Act is amended by inserting, after section 211, the following section:

"**211.1** Notwithstanding section 211, the Transit Commission may, by by-law, order that the deficit be apportioned among the municipalities listed in Schedule B according to the number of kilometres covered in the territory of each municipality by the vehicles of the Commission in the preceding fiscal year, the number of hours during which each vehicle of the Commission was used in the territory of each municipality in the preceding fiscal year, the population of each municipality, or the fiscal potential of each, or any other criterion determined by the Commission, or on the basis of several of such criteria in the proportion determined by the Commission.

The number of kilometres covered and hours spent by each vehicle of the Commission in the territory of each municipality may be determined by sampling.

The Commission is not required to apportion the operating deficits connected with the various means of public transport or those connected with various lines of a single means of public transport among the same municipalities or on the basis of the same criteria."

22. The said Act is amended by inserting, after section 252, the following sections:

"**252.1** The Council may, by by-law and to the extent determined by the Government, provide for the apportionment of all or part of its expenses among the municipalities on the basis of any criterion it determines that is not related to the real estate or rental value of the immovables or places of business situated in the territory of the municipalities.

The Council may establish classes of expenses and provide that the criterion applies to one such class and not to others or provide different criteria for each class of expenses.

"**252.2** The criterion must be equitable in view of the benefits derived by the municipality, its inhabitants and ratepayers from the property, service or activity of the Community having generated the expenses apportioned on the basis of the criterion.

The criterion shall not be held to be inequitable by the sole fact that the revenue produced thereby exceeds the expenses attributable to the property, service or activity if the excess amount is reasonable and justified by sound management principles such as the obligation to standardize the demand, to take competition into consideration and to

make provision for the future replacement of property or, where the criterion is a fixed amount exigible each time a property or service is used, if the excess amount is due to a more frequent use than what had been anticipated.

"**252.3** The by-law may prescribe that any expense may be apportioned on the basis of both the criterion it fixes and the criterion prescribed by another applicable legislative provision in the proportions it determines.

"**252.4** The by-law may prescribe the use of measuring instruments to permit the computation of the amount payable, as well as any rules relating to the installation, maintenance and reading of such instruments and the consequences of a breach of such rules, and more particularly, as regards the determination of an amount payable by the municipality in whose respect the instruments cannot be used.

"**252.5** Sections 252.1 to 252.4 apply notwithstanding any inconsistent provision of any general law or special Act."

ACT RESPECTING MUNICIPAL AND INTERMUNICIPAL TRANSIT CORPORATIONS

23. Section 85 of the Act respecting municipal and intermunicipal transit corporations (R.S.Q., chapter C-70) is amended

(1) by replacing the words "government regulation, or according to several of such criteria taken together" in the eighth and ninth lines of the second paragraph by the words "the corporation, or on the basis of several of those criteria";

(2) by replacing the words "applies, *mutatis mutandis*," in the seventh line of the fourth paragraph by the words "and, where that is the case, subarticle 7 of the said article apply, adapted as required".

24. Section 93 of the said Act is amended

(1) by replacing the words "each municipality" in the fourth line of the first paragraph by the words "two-thirds of the municipalities";

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

"Every by-law adopted under this section shall be transmitted to the Minister of Transport and the Minister of Municipal Affairs not later than 31 October preceding the beginning of the first fiscal year in respect of which it applies. Upon proof that the corporation has been actually unable to have such program approved by two-thirds of the municipalities whose territory is subject to its jurisdiction or to

transmit it within the prescribed time, the Minister of Transport may grant it such extension as he may determine.";

(3) by striking out the fifth paragraph;

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

"Every loan by-law of the corporation relating to expenditures for public transport purposes that is transmitted to the Minister of Transport shall, in order to be approved, be accompanied with a writing of the Minister of Transport authorizing such expenditures."

25. Section 93.1 of the said Act is amended by replacing the words "every municipality" in the fourth line by the words "two-thirds of the municipalities".

26. Section 94 of the said Act is amended by replacing the second paragraph by the following paragraph:

"Every loan must be approved by by-law, by the council of two-thirds of the municipalities whose territory is subject to the jurisdiction of the corporation."

ACT RESPECTING MUNICIPAL TAXATION

27. Section 5 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) is amended

(1) by replacing the words "Subject to section 4, a" in the first line of what precedes paragraph 1 by the word "A";

(2) by replacing the words "Act respecting land use planning and development (chapter A-19.1)" in the third and fourth lines of paragraph 2 by the words "Municipal Code of Québec (R.S.Q., chapter C-27.1)".

28. Section 10 of the said Act is amended by replacing the words "agreed upon between the municipality and the municipal corporations" in the fourth and fifth lines by the words "it determines by by-law".

29. Section 11 of the said Act is amended by replacing the first paragraph by the following paragraph:

"**11.** Where the municipality fails to determine another criterion of apportionment, the expenditures referred to in section 10 shall be apportioned among the municipal corporations in proportion to their fiscal potential."

30. Section 14 of the said Act is amended by adding the following paragraph:

"Notwithstanding the foregoing, a municipality that is subject to the three-year roll system shall cause its roll to be prepared every three years for three consecutive municipal fiscal years."

31. Section 46 of the said Act is amended by replacing the words "January preceding the deposit of the roll" in the third and fourth lines of the first paragraph by the words "July of the second fiscal year preceding the fiscal year for which the roll is made or, in the case of a three-year roll, preceding the first of the fiscal years for which the roll is made".

32. Section 70 of the said Act is amended by inserting the words "preceding its coming into force" after the word "September" in the second line of the first paragraph.

33. Section 71 of the said Act is amended by inserting the words "preceding its coming into force" after the word "September" in the second line.

34. Section 72 of the said Act is amended by inserting the words "the preceding" after the words "deposited on" in the fourth line.

35. The said Act is amended by inserting, after section 72, the following section:

"**72.1** Where a three-year roll is not deposited pursuant to section 70 or 71 and the preceding roll applies for an additional fiscal year pursuant to section 72, the assessor is bound to deposit a new roll within a period beginning on 15 August and ending on 15 September of that fiscal year for the two ensuing fiscal years. The new roll shall be regarded as a three-year roll and the second fiscal year for which it applies shall be regarded as the third fiscal year of the three-year roll. If the preceding roll is a three-year roll, the additional fiscal year for which it applies shall be regarded as the third fiscal year of that roll."

36. Section 74 of the said Act is amended by inserting the words "the ensuing" after the word "before" in the second line.

37. The said Act is amended by inserting, after section 74, the following section:

"**74.1** In the three months preceding the beginning of the second and the third fiscal years for which a three-year roll applies, the clerk of the municipal corporation shall give notice that any complaint

relating to the roll, on the ground that the assessor has failed to make an alteration to the roll pursuant to section 174 by reason of an event having occurred on or after the preceding 1 May, must be filed before 1 May of that fiscal year in the prescribed form, on pain of being dismissed, at any place where an application for the recovery of a small claim may be filed in accordance with Book Eight of the Code of Civil Procedure."

38. Section 75 of the said Act is amended by inserting "or 74.1" after the figure "73" in the second line.

39. Section 76 of the said Act is amended

(1) by inserting the words "or, in the case of a three-year roll, at the beginning of the first of the fiscal periods for which it is made" after the word "made" in the second line of the first paragraph;

(2) by replacing the words "the whole fiscal period" in the first line of the second paragraph by the words "any fiscal period for which it is made".

40. Section 77 of the said Act is amended by replacing the words "for which the roll is made" in the fourth line of the first paragraph by the words "in which the roll comes into force".

41. Section 100 of the said Act is amended by replacing the second paragraph by the following paragraph:

"A division may consist of a single member who may decide complaints other than those relating to a unit of assessment, a place of business or premises whose real estate value or rental value, entered on the roll is equal to or greater than the value fixed by regulation of the Minister. That member must be an advocate, a notary or a person qualified to act as an assessor for a municipality pursuant to section 22."

42. Section 108 of the said Act is amended by replacing the first paragraph by the following paragraph:

"**108.** Except for a complaint relating to a unit of assessment, a place of business or premises whose real estate value or rental value, entered on the roll is equal to or greater than the value fixed by regulation of the Minister, the board shall sit in the territory of the municipality where the immovable concerned is situated."

43. Section 110 of the said Act is amended by replacing the first paragraph by the following paragraph:

"**110.** Where a complaint relates to a unit of assessment, a place of business or premises whose real estate value or rental value, entered on the roll is equal to or greater than the value fixed by regulation of the Minister, the secretary of the section or such person as he may authorize therefor shall prepare and sign the minutes of each hearing and file them in the record of the matter in question."

44. Section 114 of the said Act is amended by replacing the first paragraph by the following paragraph:

"**114.** Where a complaint relates to a unit of assessment, a place of business or premises whose real estate value or rental value, entered on the roll is equal to or greater than the value fixed by regulation of the Minister, the depositions shall be taken down by stenography, stenotyped or recorded unless the parties waive their right to appeal from the decision. The waiver must be in writing or entered in the minutes."

45. Section 118 of the said Act is replaced by the following section:

"**118.** Except for a complaint relating to a unit of assessment, a place of business or premises whose real estate value or rental value, entered on the roll is equal to or greater than the value fixed by regulation of the Minister, the only costs to which the complainant may be condemned pursuant to section 115 are those of stenography, stenotyping or the recording of the depositions and any transcription thereof."

46. Section 120 of the said Act is amended by replacing the first paragraph by the following paragraph:

"**120.** Where a complaint relates to a unit of assessment, a place of business or premises whose real estate value or rental value entered on the roll is equal to or greater than the value fixed by regulation of the Minister, the decision of the board must state the reasons on which it is based, either in writing or verbally at the sitting, and be entered in the minutes."

47. Section 130 of the said Act is amended by adding, after the word "May", the words "following the coming into force of the roll".

48. Section 131 of the said Act is amended by replacing the words "the sending of the notice of assessment after the last day of February" in the first and second lines by the words "that the notice of assessment for the fiscal year in which the roll comes into force be sent after the last day of February of that fiscal year".

49. Section 131.1 of the said Act is amended by adding the following paragraph:

"In the case of a three-year roll, the dates mentioned in the first paragraph are dates in the first fiscal year for which the roll applies, and the notice of assessment and the application for compensation referred to in the said paragraph are the assessment applicable and the compensation payable in that fiscal year."

50. The said Act is amended by inserting, after section 131.1, the following section:

"**131.2** A complaint may be filed before 1 May where it is made on the ground that the assessor has failed to make an alteration to the roll as he is required to do under section 174 by reason of an event having occurred after the expiry of the time granted to the complainant to file a complaint in the preceding year."

51. Section 147 of the said Act is amended by adding, at the end of the first paragraph, the following sentence: "In the case of a three-year roll, the factor used shall be that established for the first of the fiscal years for which the roll applies."

52. The said Act is amended by inserting, after section 147, the following section:

"**147.1** The board shall specify the date on which any alteration it decides to make to the roll takes effect."

53. Section 151 of the said Act is amended by replacing the words "Between the date of the deposit of the roll and the next 1 May, the" in the first and second lines by the word "The".

54. Section 156 of the said Act is amended by striking out the words ", between the date on which the roll is deposited and the end of the fiscal period for which it is made," in the second and third lines of the first paragraph.

55. Section 169 of the said Act is amended by replacing the figure "147" in the first line by the figure "147.1".

56. Section 170 of the said Act is amended by replacing the figure "147" in the first line of the second paragraph by the figure "147.1".

57. Section 174 of the said Act is amended

(1) by replacing the period at the end of paragraph 17 by a semicolon;

(2) by adding, after paragraph 17, the following paragraphs:

"(18) to indicate an increase or a decrease in the value of a unit of assessment due to the fact that waterworks or sewer services become or cease to be available in the vicinity of an immovable included in the unit;

"(19) to indicate an increase or a decrease in the value of a unit of assessment due to the fact that municipal land use planning or development rules or agricultural zoning rules begin or cease to apply to an immovable included in the unit, or are amended."

58. Section 175 of the said Act is amended by replacing the word and figure "or 12" in the second line of the first paragraph by the word and figures ", 12, 18 or 19".

59. Section 177 of the said Act is amended by replacing the word and figure "and 16" in the first line of paragraph 5 by the word and figures ", 16, 18 and 19".

60. Section 178 of the said Act is replaced by the following section:

"**178.** Where an alteration made under section 174 takes effect from a date previous to the coming into force of the roll, the assessor shall alter the roll in force on that date by means of a distinct certificate and, where that is the case, take account of the market conditions used to establish the values entered on the roll and of the proportion of the actual values represented by the values entered on the roll."

61. Section 182 of the said Act is amended by replacing the third paragraph by the following paragraph:

"An alteration resulting from a complaint has effect from the date fixed in the decision or judgment. An alteration resulting from an action to have the roll quashed or set aside has effect from the date fixed in the judgment or, failing that, from the day the roll comes into force."

62. Section 183 of the said Act is amended by striking out the words ", and a request for a correction *ex officio* may be made until the end of that time" in the second, third and fourth lines of paragraph 4.

63. Section 185 of the said Act is amended by adding, at the end, the following paragraph:

"A municipality that is subject to the three-year roll system shall cause the roll of rental values to be prepared every three years for three consecutive municipal fiscal periods for the benefit of the municipal corporations having adopted the resolution. The fiscal periods for which the three-year roll of rental values of a municipal corporation is made are the same as those for which its three-year real estate assessment roll is made. The date mentioned in the first and sixth paragraphs is a date in the fiscal period preceding the first of the fiscal periods for which the roll of rental values shall be made or cease to apply, as the case may be."

64. Section 186 of the said Act is amended by replacing the first paragraph by the following paragraph:

"**186.** The Communauté urbaine de Montréal shall cause its assessor to prepare, every three years and for three consecutive municipal fiscal years, the roll of rental values to be used for the purposes of the business tax of each municipal corporation forming part of it and having a place of business in its territory. The fiscal years are the same as those for which the real estate assessment roll of the corporation is made."

65. Section 204 of the said Act is amended by replacing paragraph 14 by the following paragraph:

"(14) an immovable belonging to a public establishment within the meaning of the Act respecting health services and social services (R.S.Q., chapter S-5), a reception centre described in section 12 of the said Act or a cooperative or non-profit organization holding a day care centre permit, a nursery school permit, a stop-over centre permit or a home day care agency permit issued under the Act respecting child day care (R.S.Q., chapter S-4.1);".

66. Section 208 of the said Act is amended by inserting, after the third paragraph, the following paragraph:

"The second and third paragraphs do not apply to an immovable described in any of paragraphs 1.2 and 13 to 17 of section 204."

67. Section 210 of the said Act is amended by inserting the words "of the government of another Canadian province," after the word "immovable" in the second line of the first paragraph.

68. Section 211 of the said Act is amended

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

"The amount is equal to the amount that was applicable for the fiscal year preceding the coming into force of the roll, increased or decreased by a percentage corresponding to that of the increase or decrease in the average value of the lands entered on the roll at the time of its deposit in relation to the average value of the lands entered on the roll of the preceding fiscal year at the time of its deposit.";

(2) by inserting the words "for the fiscal year in which the roll comes into force" after the word "tax" in the third line of the third paragraph.

69. Section 231.1 of the said Act is amended by replacing the words "$100 000. For the purposes of this paragraph, the value of the immovable is that entered on the roll multiplied by the factor established by the Minister under section 264." in the fourth, fifth and sixth lines of the first paragraph by the words "the product obtained by multiplying the median proportion of the roll by the value fixed by regulation of the Minister, the median proportion being that established for the first fiscal year for which the roll applies where the roll is a three-year roll."

70. The said Act is amended by inserting, after section 231.1, the following:

"§ 6.—*Trapping camps*

"**231.2** Any trapping camp located in a beaver reserve or on Crown land allocated for trapping purposes, and which is owned by an Indian, within the meaning of government regulation, practising trapping or related activities recognized by the Native community or by a person authorized by the regulation to give such recognition, is exempt from municipal or school taxes on the portion of its value that does not exceed $15 000."

71. Section 236 of the said Act is amended by replacing the words "including a reception centre contemplated in section 12 of that Act," in the twelfth and thirteenth lines of paragraph 1 by the words "a reception centre referred to in section 12 of the said Act, a foster family within the meaning of the said Act,".

72. The said Act is amended by inserting, after section 244, the following:

"DIVISION III.1

"TARIFFING

"**244.1** Every municipal corporation may, by by-law and to the extent determined by the Government, provide that all or part of its property, services or activities shall be financed by means of a tariff.

A municipal corporation may, in the same manner, provide that all or part of the aliquot share or of other contribution owed by it in respect of property, services or activities of another municipal corporation, a regional county municipality, a community, an intermunicipal body or another intermunicipal public body shall be financed as in the first paragraph.

"**244.2** Any source of revenue other than a tax based on the real estate value or the rental value of immovables or places of business constitutes a mode of tariffing.

A mode of tariffing includes, in particular,

(1) a real estate tax based on a characteristic of the immovable other than its value, such as the area, the frontage or another dimension of the immovable;

(2) a compensation exigible from the owner or occupant of an immovable;

(3) a fixed amount exigible each time a property or a service is used or in the form of a subscription.

"**244.3** The mode of tariffing must be equitable in view of the benefits derived by the debtor.

Benefits are derived not only when the debtor or his dependent actually uses the property or service, or benefits from the activity but also when the property or service is at his disposal or the activity is an activity from which he may benefit in the future. The rule, adapted as required, also applies in the case of a property, service or activity from which benefit may be derived not directly by the person but which may be derived in respect of the immovable of which he is the owner or occupant.

The extended meaning given to the expression "benefits derived" in the second paragraph does not apply if the mode of tariffing is a fixed amount exigible each time a property or service is used.

"**244.4** The mode of tariffing shall not be held as inequitable by the sole fact that the revenue it generated thereby exceeds the expenses attributable to the property, service or activity, if the excess amount is reasonable and justified by sound management principles such as the obligation to standardize the demand, to take competition into consideration, to enable the inhabitants and the ratepayers of the territory of the corporation to take precedence over other beneficiaries and to make provision for the future replacement of property or, where the mode of tariffing is a fixed amount exigible each time a property or service is used, if the excess amount is due to a more frequent use than what had been anticipated.

"**244.5** The by-law may provide for classes of property, services, activities, aliquot shares, contributions or beneficiaries, combine classes and prescribe different rules for each class or combinations.

The by-law may, in particular, prescribe that

(1) tariffing shall be used in respect of one class or combination but not in respect of another;

(2) tariffing shall be combined, in the manner it determines, with any other mode of financing prescribed by another applicable legislative provision; such combining being admissible in respect of one class or one combination and not in respect of another, or having different requirements according to classes or combinations;

(3) the applicable mode of tariffing shall differ according to classes or combinations of classes;

(4) the rule prescribed for computing the amount exigible under a mode of tariffing may differ for each of the classes of beneficiaries, whether it is the tax rate, the amount of compensation, the fixed amount exigible for the use of a property or service, or any other base of tariffing.

"**244.6** The by-law may prescribe for the use of measuring instruments to permit the computation of the amount payable, as well as rules relating to the installation, maintenance and reading of such instruments and the consequences of a breach of such rules, more particularly, as regards the determination of an amount payable by the debtor in whose respect the instruments cannot be used.

"**244.7** Any compensation required from a person under this division by reason of his being the owner of an immovable shall be regarded as a real estate tax imposed on the immovable.

"**244.8** Subject to section 244.7, the by-law may prescribe terms and conditions for the collection of the amount exigible under this division.

Failing such terms and conditions, the rules governing the collection of taxes or compensations provided for by law apply to taxes or compensations imposed under this division.

"**244.9** Sections 244.1 to 244.8 apply notwithstanding any inconsistent provision of any general law or special Act."

73. The said Act is amended by inserting, after section 250, the following section:

"**250.1** The municipal corporation may order that a penalty be added to the outstanding amount of taxes at the expiry of the time specified in the demand for payment.

The penalty shall not exceed 5% of the outstanding amount."

74. Section 253.9 of the said Act, enacted by section 5 of chapter 69 of the statutes of 1987, is amended by replacing the word and figure "and 231.1" in the third line of the first paragraph by the word and figures ", 231.1 and 231.2".

75. Section 253.11 of the said Act, enacted by section 5 of chapter 69 of the statutes of 1987, is amended by adding, at the end, the following paragraph:

"They do not apply to a municipal corporation that has a three-year roll."

76. Section 253.26 of the said Act, enacted by section 5 of chapter 69 of the statutes of 1987, is amended by adding, at the end, the following paragraph:

"They do not apply to a municipal corporation whose roll is a three-year roll, except in respect of the balance of the real estate taxes imposed under an annual roll of the corporation the payment of which was averaged in accordance with the said sections."

77. The said Act is amended by inserting, after section 253.26 enacted by section 5 of chapter 69 of the statutes of 1987, the following:

"DIVISION IV.3

"AVERAGING OF THE INCREASE OR DECREASE IN THE TAXABLE VALUES RESULTING FROM THE COMING INTO FORCE OF A THREE-YEAR ROLL

"**253.27** Every municipal corporation whose roll is a three-year roll may provide for the averaging, in accordance with this division, of the increase or decrease in the taxable values resulting from the coming into force of the roll.

A resolution shall be adopted after the deposit of the roll and before the adoption of the budget for the first fiscal year for which it applies. If a resolution is adopted, it shall apply, both to the real estate assessment roll and to the roll of rental values of the corporation and to taxes based on the taxable values entered on both rolls.

The resolution has effect for the purposes of the fiscal years for which the roll referred to in the said resolution applies. In no case may the resolution be repealed after the adoption of the budget of the first of those fiscal years.

In the case of a municipal corporation forming part of a community, or of a municipal corporation other than a municipality forming part of a community and having a population of 5 000 or over, the averaging applies by operation of law for the purposes of the fiscal years for which any three-year roll coming into force on or after 1 January 1991.

"**253.28** Every unit of assessment is eligible for averaging if the taxable value entered on the roll concerned, as it exists on the date of preparation of the real estate tax account under section 81 for the first fiscal year, is different from the taxable value entered on the roll applicable for the preceding fiscal year, as it existed at the end of that year, taking into account the alterations made to the roll before the date of preparation of the account.

For the purposes of the first paragraph, the value of all or part of an immovable withdrawn from or added to the unit by an alteration to the roll pursuant to paragraph 6 or 7 of section 174 is not taken into account, unless the alteration also affects the roll applicable for the preceding fiscal year.

Where a unit entered on the roll concerned results from the combination of several whole units entered on the roll applicable for the preceding fiscal year, the sum of the taxable value of each such unit is deemed to be the taxable value, for the preceding fiscal year, of the unit resulting from the combination.

Where the abatement referred to in Division IV.1 has been applied to the real estate taxes imposed, for the preceding fiscal year, on a unit entered on the roll concerned, the fictitious value which was used in computing the abatement or which would have been used if the alterations made to the roll applicable for the fiscal year after the date of preparation of the real estate tax account under section 81 for such fiscal year and before the date of preparation of the tax account for the first fiscal year for which the roll concerned applies, had been made before the first date shall be regarded as the taxable value of that unit of assessment for that fiscal year.

"**253.29** No unit of assessment that results from the division of a unit entered on the roll applicable for the fiscal year preceding the first fiscal year for which the roll concerned applies may be eligible for an abatement.

"**253.30** The averaging of the increase or decrease in the taxable value of the eligible unit of assessment shall be achieved by using, for the purposes of computing the taxes imposed for the first two fiscal years for which the roll concerned applies, an adjusted value instead of the taxable value entered on the roll.

The adjusted value is equal, in the case of an increase, to the sum of the values mentioned in subparagraphs 1 and 2 and, in the case of a decrease, to the difference obtained by subtracting the value mentioned in subparagraph 2 from the value mentioned in subparagraph 1:

(1) the actual or presumed taxable value of the unit, for the fiscal year preceding the first fiscal year for which the roll concerned applies, established in accordance with section 253.28;

(2) the value equal to one-third or two-thirds, according as the adjusted value is computed for the first or the second fiscal year, of the difference in value computed in accordance with section 253.28.

Where the roll concerned is prepared only for two fiscal years in the case referred to in section 72.1, the adjusted value shall be used only for the purposes of computing the taxes imposed for the first fiscal year, and the proportion of the difference in value referred to in subparagraph 2 of the second paragraph is one half instead of one-third or two-thirds.

"**253.31** Where an alteration to the roll is made after the date of preparation of the real estate tax account under section 81 for the first fiscal year, and the alteration has effect from that date or a previous date, sections 253.28 to 253.30 apply again as if the alteration had been

made on the date on which it has effect. The rule set out in this paragraph applies also where a new roll is deposited to replace a roll that has been quashed or set aside.

Where an alteration to the roll is made after the date of preparation of the account referred to in the first paragraph and it has effect from a date subsequent to that date,

(1) the adjusted value initially established under sections 253.28 to 253.30 or, as the case may be, the first paragraph of this section is replaced by a new adjusted value equal to the initial adjusted value and the increase in taxable value resulting from the alteration, except in a case referred to in subparagraph 2 or 3;

(2) the adjusted value initially established under subparagraph 1 is replaced by a new adjusted value equal to the difference obtained by subtracting, from the initial adjusted value, the loss in taxable value resulting from the alteration, where the initial adjusted value had been established following a reduction in taxable value and the alteration also consisted in such a reduction;

(3) the adjusted value initially established under subparagraph 1 is replaced by the taxable value entered on the roll following the alteration, where the initial adjusted value had been established following an increase in taxable value and the alteration consisted in a reduction in taxable value.

Where an alteration referred to in the second paragraph takes effect in the first fiscal year, the replacement of the initial adjusted value for that fiscal year takes effect at the same time as the alteration, and the replacement of the initial adjusted value for the second fiscal year takes effect at the beginning of that second fiscal year. Where the alteration takes effect in the second fiscal year, the replacement of the initial adjusted value for that fiscal year takes effect at the same time as the alteration.

In computing any supplement or refund of real estate taxes under section 245, section 253.30 and the first three paragraphs of this section, shall be taken into account.

"**253.32** During the period mentioned in the second paragraph of section 253.27, the assessor shall determine what would be the differences in value referred to in section 253.28 if, in that section,

(1) the date of preparation of the real estate tax account under section 81 for the first fiscal year were replaced by the date of the deposit of the three-year roll;

(2) the end of the fiscal year preceding the first fiscal year were replaced by the day preceding the deposit of the three-year roll.

The assessor is not required to apply the fourth paragraph of section 253.28 unless the fictitious values referred to therein have been communicated to him within the proper time.

The assessor shall transmit the differences in value established by him to the municipality, which may then transmit them to every municipal corporation applying therefor.

"**253.33** Sections 253.27 to 253.32 apply to any unit of assessment whose taxable value is established in accordance with section 211, 214, 231.1 or 231.2 of this Act or section 33 of the Cultural Property Act.

However, they do not apply where the taxable value of a unit of assessment increases or decreases, from one fiscal year to the next, as a result of the application of the second paragraph of section 217 or because a provision referred to in the first paragraph ceases or begins to apply to such unit.

"**253.34** Sections 253.27 to 253.32 apply to any unit of assessment that is exempt from tax in respect of which an amount is payable pursuant to section 205, the first paragraph of section 208, or section 210 or 254.

For the application of sections 253.27 to 253.32 to such a unit, the value that is exempt from tax is regarded as a taxable value, the amount payable in its respect is regarded as a real estate tax, and the first request for payment of that amount for the fiscal year is regarded as the real estate tax account prescribed under section 81.

Sections 253.27 to 253.32 do not apply to any other unit of assessment if its value ceases or begins to be tax exempt from one fiscal year to the next.

"**253.35** Sections 253.27 to 253.34 apply notwithstanding any inconsistent provision of any general law or special Act or any regulation made thereunder.

They do not apply in respect of school taxes levied by a municipal corporation or municipality."

78. Section 262 of the said Act is amended by inserting, after paragraph 8, the following paragraph:

"(8.1) define the word "Indian" and authorize a Native community or a person for the purpose of recognition of an activity as a trapping or related activity for the purposes of section 231.2;".

79. Section 263 of the said Act is amended

(1) by replacing the period at the end of paragraph 8 by a semicolon;

(2) by adding, after paragraph 8, the following paragraphs:

"(9) fix the real estate or rental value which, according as the value entered on the roll of a unit of assessment, place of business or premises being the subject of a complaint is equal to or greater or smaller, than the said real estate or rental value, is used to determine whether a rule provided for in section 100, 108, 110, 114, 118 or 120 applies;

"(10) fix the value which, multiplied by the median proportion of the roll, constitutes the maximum taxable value of a rectory described in section 231.1."

80. The said Act is amended by inserting, after section 263, the following section:

"**263.1** Any regulation under section 262 or 263 may enact different rules according as the roll is an annual roll or a three-year roll and according to the fiscal year concerned from the three years for which a three-year roll applies."

81. Section 264 of the said Act is amended

(1) by adding, at the end of the eighth paragraph, the following sentence: "In the case of a three-year roll, the median proportion and the factor so entered are those established for the first of the fiscal years for which the roll applies.";

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

"In the case of a three-year roll, unless it contains an indication that the median proportion and the factor concerned are those established for the first of the fiscal years for which the roll applies, any reference to the median proportion or to the factor of the roll is a reference to the median proportion and factor established for each fiscal year concerned, at the time of the application of the provision containing the reference."

82. Section 584 of the said Act is amended by replacing "1 January 1989" in the fourth line of the first paragraph by the words "such date as the Minister may determine by regulation".

ACT RESPECTING THE SOCIÉTÉ
DE TRANSPORT DE LA VILLE DE LAVAL

83. Section 105 of the Act respecting the Société de transport de la Ville de Laval (1984, chapter 42), amended by section 129 of chapter 27 of the statutes of 1985, is again amended by replacing the first paragraph by the following paragraph:

"**105.** The program adopted and approved shall be transmitted to the Minister of Municipal Affairs and the Minister of Transport not later than 31 October preceding the beginning of the first fiscal year for which it applies."

84. Section 106 of the said Act, amended by section 130 of chapter 27 of the statutes of 1985, is replaced by the following section:

"**106.** Every loan by-law referred to in section 94 and relating to expenditures for public transportation purposes shall, in order to be approved, be accompanied with a writing of the Minister of Transport authorizing such expenditures."

ACT RESPECTING THE SOCIÉTÉ
DE TRANSPORT DE LA RIVE SUD DE MONTRÉAL

85. Section 99 of the Act respecting the Société de transport de la rive sud de Montréal (1985, chapter 32) is amended by striking out the words ", and approved by the Minister of Transport" in the fourth line of paragraph 5 of the first paragraph.

86. The said Act is amended by inserting, after section 100, the following section:

"**100.1** Where the criterion of apportionment of the deficits referred to in section 98 is the standardized real estate value and the assessment rolls of all the municipalities having to contribute to the payment of the deficits are three-year rolls, the standardized real estate value of the municipality established for the first fiscal year shall be used, as adjusted, for the apportionment of the deficits pertaining to the first and to the second fiscal years for which the roll of the municipality applies.

The adjusted real estate value is determined by using, instead of the values entered on the roll of the municipalities, the adjusted values

that would apply to certain units of assessment for the purposes of the imposition of real estate taxes, and compensations in lieu thereof, for the first or the second fiscal year, as the case may be, under sections 253.27 to 253.34 of the Act respecting municipal taxation if, in section 253.28 of the said Act,

(1) the date of preparation of the real estate tax account under section 81 of the said Act for the first fiscal year were replaced by the date of the deposit of the three-year roll;

(2) the end of the fiscal year preceding the first fiscal year were replaced by the day preceding the deposit of the three-year roll.

As for the apportionment of the deficit of the third fiscal year in respect of which the three-year roll of the municipality applies, the standardized real estate value of the municipality established for the first fiscal year on the date of deposit of the roll shall be used, unadjusted."

87. Section 131 of the said Act is amended

(1) by replacing "30 September" in the second line of the first paragraph by "31 October";

(2) by striking out the third paragraph.

88. Section 132 of the said Act is amended

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

"**132.** Every loan by-law of the corporation relating to expenditures for public transportation purposes that is transmitted to the Minister of Municipal Affairs shall, in order to be approved, be accompanied with a writing of the Minister of Transport authorizing such expenditures.";

(2) by striking out the word ", however," in the first line of the second paragraph.

89. Section 168 of the said Act is repealed.

ACT RESPECTING MUNICIPAL TERRITORIAL ORGANIZATION

90. Section 119 of the Act respecting municipal territorial organization (1988, chapter 19) is amended

(1) by adding, at the end of the second paragraph, the following sentence: "In the case of three-year rolls, the median proportions used

are those established for the first of the fiscal years for which they apply.";

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

"The first and second paragraphs do not apply where the three-year rolls of two applicant municipalities are not synchronized or where the fiscal year in which the order comes into force is at the same time the fiscal year for which the annual roll of an applicant municipality applies and the second or third fiscal year for which the three-year roll of another municipality applies.";

(3) by replacing the words "the fiscal year" in the first line of the fourth paragraph by the words "any fiscal year".

91. Section 171 of the said Act is amended

(1) by adding, at the end of the second paragraph, the following sentence: "In the case of three-year rolls, the median proportions used are those established for the first of the fiscal years for which they apply.";

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

"The first three paragraphs do not apply where the three-year rolls of two municipalities whose territory is affected by the annexation are not synchronized or where the fiscal year in which the order comes into force is at the same time the fiscal year for which the annual roll of those municipalities applies and the second or third fiscal year for which the three-year roll of another municipality applies.";

(3) by replacing the words "the fiscal year" in the first line of the fourth paragraph by the words "any fiscal year".

APPLICATION OF REGULATIONS MADE UNDER THE ACT RESPECTING MUNICIPAL TAXATION

92. In the Regulation respecting the form and content of the assessment roll, the procedure for drawing up the roll and updating it, and continuity between successive rolls, as well as any reference to an annual roll or to the year of the roll is presumed to be, in the case of a three-year roll, a reference to the latter roll or to the three fiscal years for which it applies.

However, in section 7 of the said regulation, the reference to the fiscal year for which the roll is made is a reference only to the first of the fiscal years for which it applies.

93. In the case of a complaint concerning a three-year roll, the reference to the fiscal year mentioned in the form for complaints prescribed under the Regulation respecting the form or the minimum content of various documents related to municipal assessment and taxation is a reference to the three fiscal years for which the roll applies.

TRANSITIONAL AND FINAL PROVISIONS

94. The Communauté urbaine de Montréal shall be subject to the three-year assessment roll system from (*insert here the date of coming into force of this Act*).

The real estate assessment roll and the roll of rental values of the municipalities forming part of the Community made for the fiscal year 1989 shall be three-year rolls applicable for the fiscal years 1989, 1990 and 1991.

95. Any other municipality, within the meaning of the Act respecting municipal taxation, may, by a resolution a copy of which must be transmitted to the Minister of Municipal Affairs, designate the fiscal year 1989, 1990 or 1991 as the first fiscal year for which the first three-year roll of any municipal corporation, within the meaning of the said Act, which is subject to its jurisdiction in matters of assessment becomes applicable. The resolution must be adopted before the beginning of the fiscal year set by the municipality; if it is adopted after the deposit of the roll made for that fiscal year, it has effect from the day preceding the deposit.

The fiscal year designated by the municipality shall be the same for all the municipal corporations subject to its jurisdiction. The designated fiscal year shall apply in respect of both the real estate assessment roll and the roll of rental values of the corporation.

Failing a decision under the first paragraph, the first fiscal year for which the first three-year roll of a municipal corporation subject to the jurisdiction of the municipality becomes applicable is the fiscal year 1992.

The municipality shall be subject to the three-year assessment roll system from the latter of the following dates:

(1) the date of effect of the resolution referred to in the first paragraph;

(2) the date of the day following the deposit of the roll made for the fiscal year preceding the year designated under the first paragraph or pursuant to the third paragraph, as the case may be, as the first fiscal year for which the first three-year roll of any municipal corporation subject to the jurisdiction of the municipality becomes applicable.

Notwithstanding the foregoing, if the municipality designates the fiscal year 1989 as the first year, it shall be subject to the three-year assessment roll system from (*insert here the date of coming into force of this Act*). In that case, the real estate assessment roll and the roll of rental values of any municipal corporation subject to its jurisdiction made for that fiscal year shall be three-year rolls applicable for the fiscal years 1989, 1990 and 1991. Any municipality which designates the fiscal year 1989 as the first year shall adopt its resolution before 1 February 1989.

96. The Minister of Municipal Affairs may authorize a municipality or a supramunicipal body, within the meaning of Division VIII.1 of the Act respecting retirement plans for the mayors and councillors of municipalities (R.S.Q., chapter R-16), to replace, within the time he indicates, a budget, a by-law or resolution for the imposition of taxes or a by-law, resolution or other instrument for the apportionment of expenses among municipalities that was made, adopted or has come into force before (*insert here the date of coming into force of this Act*), in order to take into account the effect of this Act.

The Minister may also declare, at the request of a municipality, that its real estate assessment roll or roll of rental values applicable for the fiscal years 1989, 1990 and 1991 is, by the effect of section 94 or the fifth paragraph of section 95, a standardized roll. In such a case, the values entered on the roll are deemed to be replaced by the product of their multiplication by the factor of the roll established following its deposit, the new median proportion of the roll for the fiscal year 1989 being deemed to be 100% and the new factor of the roll for that fiscal year being deemed to be 1.

97. Sections 1, 5, 6, 10 to 14, 16, 19, 21 to 23, 28, 29, 85 and 86 have effect in respect of an apportionment made for the fiscal year 1989 and every subsequent fiscal year.

Any regulation or order adopted or issued pursuant to a power introduced by the aforementioned sections and put into force in the year 1989 may have retroactive effect as of 1 January 1989.

98. Paragraph 2 of section 3 and of section 4, paragraphs 1 and 2 of sections 9 and 15, section 17, paragraphs 1 and 2 of sections 20 and 24 and sections 83 and 87 have effect in respect of any three-year program of capital expenditures commencing with the program made for the fiscal years 1989, 1990 and 1991.

Paragraph 3 of sections 9 and 15, section 18, paragraph 3 of sections 20 and 24, section 84 and paragraph 1 of section 88 have effect, in respect of any loan by-law or resolution, from 1 January 1989.

99. Sections 7, 8 and 89 to 91 have effect from 1 January 1989.

100. Section 31 has effect, in respect of any real estate assessment roll or roll of rental values, from that for 1989-90-91 in the case of a municipality forming part of the Communauté urbaine de Montréal and, in other cases, from the annual roll for 1990 or the three-year roll for 1990-91-92.

101. Sections 41 to 46 do not apply in respect of a complaint the hearing of commenced (*insert here the date of coming into force of this Act*) or a complaint in respect of which the date or place of the hearing was communicated to one of the parties before that date.

102. Sections 65, 66, 69, 71 and 72 have effect, in respect of any fiscal year, from the fiscal year 1989.

Any by-law or order made under section 244.1 of the Act respecting municipal taxation, enacted by section 72 of this Act, that is to come into force in 1989 may have a retroactive effect to 1 January 1989.

103. Any municipality whose roll for 1989 is a three-year roll under section 94 or the fifth paragraph of section 95 shall, to avail itself of sections 253.27 to 253.34 of the Act respecting municipal taxation, enacted by section 77 of this Act, in respect of the said roll, adopt the resolution referred to in section 253.27 before 1 February 1989.

For the purposes of section 253.32, the period referred to in the second paragraph of section 253.27 is deemed to end on 31 January 1989.

104. Until a regulation of the Minister of Municipal Affairs made under paragraph 9 of section 263 of the Act respecting municipal

taxation, amended by section 79 of this Act, takes effect, the real estate value and rental value that are to be fixed under such a regulation for the purposes of sections 100, 108, 110, 114, 118 and 120 of the said Act, amended or replaced by sections 41 to 46 of this Act, are $500 000 and $50 000, respectively.

105. Until a regulation of the Minister made under paragraph 10 of section 263 of the Act respecting municipal taxation, amended by section 79 of this Act, takes effect, the value that is to be fixed under such a regulation for the purposes of section 231.1 of the said Act, amended by section 69 of this Act, is $200 000.

106. Sections 92 and 93 cease to have effect on the date of coming into force of any regulation made after (*insert here the date of coming into force of this Act*) that amends or replaces the regulation referred to in the said sections.

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