

THIRD SESSION

THIRTY-SECOND LEGISLATURE

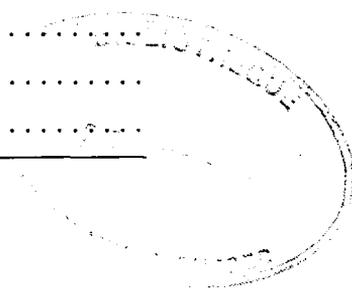
NATIONAL ASSEMBLY OF QUÉBEC

Bill 270

(PRIVATE)

An Act respecting the town of Bromont

First reading
Second reading
Third reading



M. ROGER PARÉ

QUÉBEC OFFICIAL PUBLISHER

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Bill 270
(PRIVATE)

An Act respecting the town of Bromont

WHEREAS it is in the interest of the town of Bromont and necessary for the proper administration of its affairs that certain powers be granted to it;

WHEREAS following certain annexations, certain immoveables have benefited by fiscal privileges that it is now expedient to eliminate progressively in the course of the coming years;

HER MAJESTY, with the advice and consent of the National Assembly of Québec, enacts as follows:

1. Notwithstanding any provision of any general law or special Act, regulation, by-law, resolution, roll, or of any decision of the council or the Commission municipale du Québec, a general real estate tax of sixty-seven cents per one hundred dollars of assessment is imposed for the fiscal period 1982, on all taxable real estate situated in the territory contemplated in the by-laws listed in the schedule, provided that the real estate would still benefit by the commutation of taxes under those by-laws if the Real Estate Assessment Act (1971, chapter 50) had not abolished those commutations.

2. Notwithstanding any provision of any general law or special Act, but subject to the Act respecting municipal taxation (R.S.Q., chapter F-2.1), for the fiscal period 1983, the rate of the general real estate tax that must be imposed and levied on the taxable real estate situated in the territory contemplated in the by-laws listed in the schedule and that would still benefit by the commutation of taxes under those by-laws, if the Real Estate Assessment Act (1971, chapter 50) had not abolished those commutations, shall be fixed at an amount equal to two-thirds of the rate established for the general real estate tax imposed on the other taxable real estate of the municipality, every fraction of a cent counting as one cent.

3. In no case may nullity or illegality be invoked against

(a) resolution 82-20 of the council or any part of it passed at the sitting of the council held on 28 January 1982 and adopting the budget of the town of Bromont for the fiscal period 1982;

(b) resolution CM-41701 of the Commission municipale du Québec adopted at a sitting of the Commission held on 5 February 1982, imposing and levying in the municipality the rate and amount of taxes, licences or permits, by the effect of the budget contemplated in paragraph *a*.

4. The town has and always has had the right to impose a general real estate tax as it did for the years 1967 to 1981 and no right of action whatsoever exists or has ever existed against it by reason of such imposition.

5. The town shall grant to every taxpayer who has paid his real estate taxes under resolution CM-41701 passed by the Commission municipale du Québec on 5 February 1982 a tax credit equivalent to the difference between the amount paid and the amount of the real estate taxes imposed under section 1 of this Act.

The tax credit mentioned in the first paragraph reduces the amount of the taxes due to the town by the taxpayer, his successor or assigns for the fiscal period 1983.

The amount of tax arrears for the fiscal period 1982 shall appear in the tax account for the fiscal period 1983 and be reduced in regard of the taxpayers contemplated in section 1, by taking into account the application of the said section 1.

6. Section 1 takes effect from 1 January 1982.

7. This Act comes into force on the day of its sanction.

SCHEDULE

(a) By-law 34 passed on 24 January 1967 and its amendment of 8 May 1967;

(b) By-law 36 passed on 10 May 1967 and its amendment of 5 September 1967;

(c) By-law 52 passed 6 February 1969 and its amendments of 8 September 1970, 23 November 1970 and 1 December 1970;

(d) By-law 85 passed on 5 May 1970;

(e) By-law 95 passed on 18 August 1970 and its amendment of 20 July 1971;

(f) By-law 96 passed on 18 August 1970 and its amendment of 13 July 1971;

(g) By-law 104 passed 16 February 1971.