

FIRST SESSION

THIRTY-SECOND LEGISLATURE

NATIONAL ASSEMBLY OF QUÉBEC

Bill 212

(PRIVATE)

An Act respecting the town of La Sarre

First reading

Second reading

Third reading

M. GILLES BARIL



QUÉBEC OFFICIAL PUBLISHER

1981

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WHEREAS, owing to the amalgamation, on 19 April 1980, of the town of La Sarre with the township municipality of La Sarre, the real estate assessment roll for the year 1981 applies to two territories where the percentage of the value of the units of assessment differs from one territory to the other and whereas it is expedient to make the assessment roll in force uniform for the whole territory;

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

- 1.** For the taxation year 1981, the value of the units of assessment entered on the roll in force that are situated in the territory of the former township municipality of La Sarre is multiplied by a factor allowing to bring that value to the same proportion of the actual value as the other values of the units of assessment entered on the roll that are situated in the territory of the former town of La Sarre.
- 2.** For the taxation year 1981, the factor is fixed at 2.1373 and the treasurer of the town of La Sarre is authorized to make the necessary computation and enter the results thereof on the assessment roll.
- 3.** The corrected assessment roll replaces, retroactively, the roll deposited on 1 November 1980 and comes into force on 1 January 1981; the median proportion is fixed at 109%.
- 4.** The budgetary estimates of the town of La Sarre adopted on 30 December 1980 may be amended within seven days after the coming into force of this Act.

5. As soon as the budgetary estimates are adopted, the treasurer shall prepare the collection roll for the fiscal period 1981.

6. The assessment notice and the municipal real estate tax account must be sent within thirty days after the coming into force of this Act.

7. Any complaint in respect of the assessment roll must be filed within sixty days after the sending of the real estate tax account.

8. The regulation entitled "Regulation respecting the payment of a tax in several instalments" and published in the *Gazette officielle du Québec*, Part 2, on 10 December 1980, page 6657, applies, for the purposes of this Act, to the tax accounts mentioned in section 6. However, the second instalment becomes payable on the forty-fifth day after the date on which the first instalment is due.

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