

ASSEMBLÉE NATIONALE DU QUÉBEC

Bill 23

**An Act to amend the Act to amend the Real Estate
Assessment Act and to amend other legislation**

First reading
Second reading
Third reading

M. GUY TARDIF
Ministre des affaires municipales

EXPLANATORY NOTES

This bill amends the Act to amend the Real Estate Assessment Act and to amend other legislation (1978, chapter 59), so as to

(a) enable the municipal corporations to raise, before 1 August 1979, the rate they had fixed for the compensation exigible in 1978 or 1979 from the owners of certain immoveables in the public and parapublic sectors, in order to entitle them to the new maximum rate allowed by the act amended by this bill;

(b) enable the municipal corporations to require, by a resolution transmitted before 1 August 1979 to the assessor, the entry on the assessment roll in force for 1979 of the immoveables which may be subject to the surtax on serviced vacant land, and enable them to impose that surtax in 1979 provided that those immoveables are indicated on the roll on 1 October 1979;

(c) correct Schedule B, which lists the municipal corporations whose first annual assessment roll is that made and deposited for their fiscal year commencing in 1979.

Sec. 1. *This section allows the imposition of the surtax on serviced vacant land, authorized by section 521a of the Cities and Towns Act and article 696b of the Municipal Code, at any time in 1979, provided such land is identified as such on the valuation roll on 1 October 1979. This indication is compulsory if the council transmits a resolution to that effect to the assessor before 1 August 1979.*

Sec. 2. *The act amended by this bill raises, from \$0.30 to \$0.50 per hundred dollars of valuation, the maximum rate of compensation that may be charged to the owners of certain immoveables which are exempt under section 18 of Real Estate Assessment Act. Section 2 enables the municipalities to take advantage of this increase for the fiscal periods beginning in 1978 and in 1979.*

Bill 23

An Act to amend the Act to amend the Real Estate Assessment Act and to amend other legislation

HER MAJESTY, with the advice and consent of the Assemblée nationale du Québec, enacts as follows:

1978, c. 59,
s. 22, am.

1. Section 22 of the Act to amend the Real Estate Assessment Act and to amend other legislation (1978, chapter 59) is amended by replacing the second and third paragraphs by the following paragraphs:

Surtax
applicable
in 1979.

“Notwithstanding section 521*a* of the Cities and Towns Act and article 696*b* of the Municipal Code, a municipal corporation may impose and levy the surtax on serviced vacant land at any time during its fiscal year commencing in 1979, if such land is identified as such on the valuation roll on 1 October 1979.

Immove-
ables sub-
ject to the
surtax.

Notwithstanding the third paragraph of subsection 1 of section 7 of the Real Estate Assessment Act enacted by paragraph *a* of section 2 of this act, the roll made or revised for the fiscal year commencing in 1979 must indicate every immoveable which may be subject to the surtax on serviced vacant land if the resolution to that effect is adopted and transmitted to the assessor before 1 August 1979.”

1978, c. 59,
s. 24, am.

2. Section 24 of the said act is amended by inserting, at the end, the following paragraphs:

Higher
rate.

“Before 1 August 1979, the council of a municipal corporation may, in respect of the compensation imposed on the owner of an immoveable contemplated in paragraphs 3, 4, 6, 7, 9, 10 and 11 of the first paragraph of section 18 of the Real Estate Assessment Act for its fiscal year commencing in 1978, fix a rate higher than that determined during such fiscal year, provided that such rate does not exceed that fixed in the second paragraph of section 18 of the said act.

Sec. 3. *This section replaces Schedule B, so as to include certain municipalities that had been omitted, and strike out others.*

Provision
applicable.

The second paragraph is also applicable, except in the case of Montreal and Québec, for the fiscal year commencing in 1979.

Demand
for pay-
ment.

Any demand for payment of the additional sum derived from the exercise of the power conferred by the second or third paragraph shall be transmitted before the date mentioned in the second paragraph.

Provision
applicable.

This section is applicable notwithstanding any incompatible provision of any general law or special act."

1978, c.59,
Sched. B,
replaced.

3. Schedule B to the said act is replaced by the following schedule:

"SCHEDULE B

MUNICIPAL CORPORATIONS WHOSE FIRST ANNUAL ASSESSMENT ROLL IS THAT MADE AND DEPOSITED FOR THEIR FISCAL YEAR COMMENCING IN 1979

City of Chambly
City of Deux-Montagnes
City of Montmagny
City of Sorel
Town of Berthierville
Town of Cabano
Town of Dégelis
Town of Dorion
Town of East-Angus
Town of l'Ile-Cadieux
Town of Marieville
Town of Matane
Town of Mont-Laurier
Town of Nicolet
Town of Notre-Dame-du-Lac
Town of Repentigny
Town of Rigaud
Town of Sainte-Agathe-des-Monts
Town of Sainte-Anne-des-Monts
Town of Saint-Césaire
Town of Saint-Eustache
Town of Sainte-Marthe-sur-le-Lac
Town of Saint-Nicolas
Town of Schefferville
Town of Témiscaming
Town of Thurso
Town of Val d'Or
Town of Ville-Marie

Village of Deauville
 Village of Deschaillons-sur-Saint-Laurent
 Village of Fortierville
 Village of Lotbinière
 Village of Ormstown
 Village of Rimouski-Est
 Village of Saint-Charles-sur-Richelieu
 Village of Saint-Chrysostome
 Village of Saint-Georges-de-Cacouna
 Village of Saint-Jacques
 Village of Saint-Jean-de-Boischatel
 Village of Saint-Patrice-de-Beaurivage
 Village of Saint-Sauveur-des-Monts
 Village of Saint-Ulric
 Parish of Lac Paré
 Parish of La Plaine
 Parish of L'Assomption
 Parish of La-Visitation-de-la-Bienheureuse-Vierge-Marie
 Parish of La-Visitation-de-la-Sainte-Vierge-de-l'Isle-du-Pads
 Parish of L'Épiphanie
 Parish of Notre-Dame-de-Bon-Secours
 Parish of Notre-Dame-de-Pierreville
 Parish of Saint-Anaclet-de-Lessard
 Parish of Saint-André-d'Argenteuil
 Parish of Sainte-Anne-de-Sorel
 Parish of Saint-Antoine-de-Lavaltrie
 Parish of Saint-Arsène
 Parish of Saint-Charles
 Parish of Saint-Clément
 Parish of Saint-Elphège
 Parish of Saint-Epiphanie
 Parish of Sainte-Famille
 Parish of Sainte-Geneviève-de-Berthier
 Parish of Saint-Georges-de-Cacouna
 Parish of Saint-Gérard-Majella
 Parish of Saint-Hyacinthe-le-Confesseur
 Parish of Saint-Ignace-de-Loyola
 Parish of Saint-Jean-Chrysostome
 Parish of Saint-Joachim
 Parish of Saint-Jude
 Parish of Saint-Lazare (Vaudreuil)
 Parish of Saint-Louis
 Parish of Saint-Louis-de-Lotbinière
 Parish of Saint-Luc (Matane)
 Parish of Saint-Malachie-d'Ormstown
 Parish of Saint-Marcel
 Parish of Sainte-Odile-sur-Rimouski
 Parish of Saint-Patrice-de-Beaurivage

Parish of Saint-Paul-d'Abbotsford
 Parish of Saint-Paul-de-la-Croix
 Parish of Sainte-Philomène-de-Fortierville
 Parish of Saint-Pie-de-Guire
 Parish of Saint-Pierre-de-Sorel
 Parish of Saint-Sauveur
 Parish of Saint-Sulpice
 Parish of Saint-Télesphore
 Parish of Saint-Thomas-de-Pierreville
 Parish of Saint-Ulric-de-Matane
 Parish of Saint-Viateur
 Parish of Saint-Zéphirin-de-Courval
 Parish of Très-Saint-Rédempteur
 Township of Chertsey
 Township of Grenville
 Township of Ireland, north part
 Township of Kiamika
 Township of Wentworth
 Municipality of Bernières
 Municipality of Bic
 Municipality of Chute-Saint-Philippe
 Municipality of Des Ruisseaux
 Municipality of Lac-des-Seize-Iles
 Municipality of Lac Nominigüe
 Municipality of La Conception
 Municipality of Mont-Rolland
 Municipality of Petite-Matane
 Municipality of Prévost
 Municipality of Rémigny
 Municipality of Rivière-Blanche
 Municipality of Rock Forest
 Municipality of Saint-Adolphe-d'Howard
 Municipality of Saint-Calixte
 Municipality of Saint-Clet
 Municipality of Sainte-Françoise
 Municipality of Saint-Guillaume-de-Granada
 Municipality of Saint-Jean-Baptiste-de-l'Isle-Verte
 Municipality of Sainte-Paule
 Municipality of Sainte-Sophie (Mégantic)
 Municipality of Terrasse-Vaudreuil
 Municipality of Val-Alain
 Municipality of Val-des-Lacs".

Effect.

4. This act has effect from 22 December 1978.

Coming
into force.

5. This act comes into force on the day of its sanction.