

THIRD SESSION  
THIRTY-FIRST LEGISLATURE

# ASSEMBLÉE NATIONALE DU QUÉBEC

---

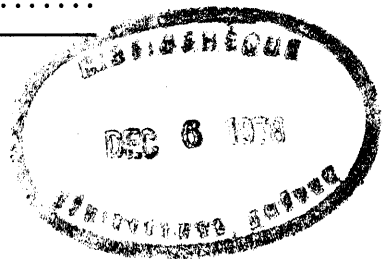
## Bill 112

An 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

---

L'ÉDITEUR OFFICIEL DU QUÉBEC

1 9 7 8



## EXPLANATORY NOTES

*This bill amends the Real Estate Assessment Act in order to provide for the registration of mobile homes which have become immoveables on the valuation rolls of municipal corporations.*

*It also amends the Real Estate Assessment Act in order to provide for the indication in the valuation rolls of the immovables which may be subject to the surtax on serviced vacant land the taxation of which is provided for by the Cities and Towns Act and the Municipal Code.*

*This bill increases from thirty to fifty cents per one hundred dollars of assessment the maximum amount of the compensation exigible from the owners of certain public and parapublic immoveables exempted from real estate tax. It also allows, where an agreement so provides, the payment of extra sums of money as compensation for the municipal services provided to such immoveables.*

*It submits cable-television undertakings to the same taxation regime as other telecommunications undertakings; such regime is modified so that the tax payable by such an undertaking as a real estate tax is computed on certain of its gross revenues for its fiscal year, and no longer on its net revenue for its fiscal year ended in the preceding year.*

*This bill enables the Ministre des affaires municipales to prescribe, by regulation, the form and minimum content of certain documents such as the general real estate tax account and the notice of assessment.*

*Finally, it clarifies the Real Estate Assessment Act in order to specify, in accordance with the orders already made by the Ministre des affaires municipales, that the first fiscal year for which an annual roll must be prepared under the said act is determined by each municipality, provided that that fiscal year is not subsequent to that fixed by order of the Minister.*

Sec. 1. *The amendment proposed by paragraphs a and b of section 1 clarifies the definitions of the words “immoveable” and “trailer” in order to specify that a trailer may become an immoveable by nature or by destination, and thus no longer be identified as a trailer.*

*The amendment proposed by paragraphs c and d of section 1 modifies the definition of “gross revenue” of a telecommunications undertaking and introduces a definition of the “taxable gross revenue” of such an undertaking.*

## Bill 112

An 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:

**1.** Section 1 of the Real Estate Assessment Act (1971, chapter 50), amended by section 1 of chapter 46 of the statutes of 1972, section 1 of chapter 31 of the statutes of 1973 and section 1 of chapter 68 of the statutes of 1975, is again amended:

(a) by replacing paragraph *a* by the following paragraph:

“(a) “immoveable”: an immoveable by nature within the meaning of the Civil Code, or an immoveable by destination;”;

(b) by replacing paragraph *g* by the following paragraph:

“(g) “trailer”: a trailer, semi-trailer or mobile home used as a dwelling, office or commercial or industrial establishment and which has not become an immoveable;”;

(c) by replacing paragraph *s* by the following paragraph:

“(s) “gross revenue”:

(1) in the case of a system contemplated in paragraph *f* of section 13, all the gross revenue derived from the operation of such system;

(2) in the case of a system contemplated in paragraph *h* of section 13, the aggregate of the gross revenue derived from the operation of such system, except for the following:

(i) the reimbursement of the costs of installation, construction or repair of equipment;

(ii) the reimbursement of the costs of connection of equipment supplied by a customer;

(iii) the gross revenue derived from the hiring of time or space for advertising purposes;

Sec. 2. *The amendment proposed by paragraph a of section 2 authorizes the registration on the valuation roll of immoveables which may be subject to serviced vacant land surtax, and determines in which cases such registration is compulsory.*

*The amendment proposed by paragraph b of section 2 specifies that the regulation governing the form and content of the valuation roll and the process of its making is valid with regard to an annual roll, without consideration of the time when such roll is drawn up.*

Sec. 3. *The provision proposed by section 3 introduces entirely new law.*

(iv) the interest or the administration charges on accounts outstanding;

(v) the gross revenue derived from the sale of equipment;

(vi) the gross revenue derived from the hiring of cable selectors;”;

(d) by adding, after paragraph *v*, the following paragraph:

“(w) “taxable gross revenue”: the gross revenue, as defined in subparagraph 2 of paragraph *s*, less the following amounts:

(1) an amount paid or payable to another telecommunications undertaking for the hiring of the whole system or a part thereof;

(2) a reasonable amount as a reserve for doubtful debts;

(3) in the case of a telephone undertaking, an amount paid or payable to another such undertaking by virtue of an agreement providing for the relaying of long distance calls;

(4) in the case of a cable-television undertaking, the costs of production of television programmes.”

**2.** Section 7 of the said act, amended by section 3 of chapter 46 of the statutes of 1972, section 71 of chapter 6 of the statutes of 1972 and section 3 of chapter 31 of the statutes of 1973, and replaced by section 6 of chapter 68 of the statutes of 1975, is amended:

(a) by inserting, after the second paragraph of subsection 1, the following paragraph:

“The roll may also indicate any building that may be subject to the surtax on serviced vacant land provided for by section 521*a* of the Cities and Towns Act or by article 696*b* of the Municipal Code; such indication is compulsory if the municipal corporation adopts a resolution to that effect no later than 31 March, or not later than 31 July in the case of Montreal and Québec, preceding the coming into force of the said roll; such resolution shall be transmitted to the assessor within fifteen days after its adoption.”;

(b) by replacing subsection 2 by the following subsection:

“(2) Subject to subsection 1, the Minister shall prescribe, by regulation, the form and content of the roll as well as the administrative process and the forms necessary for the making and keeping up to date of the roll. Such a regulation shall affect only the annual roll.”

**3.** Section 11 of the said act, amended by section 7 of chapter 31 of the statutes of 1973, is again amended by inserting, after the second paragraph, the following paragraph:

Sec. 4. *The amendment proposed by section 4 exempts the networks belonging to a cable-television undertaking from being entered on the valuation roll.*

Sec. 5. *The amendment proposed by paragraph a of section 5 increases from thirty to fifty cents per one hundred dollars of assessment the maximum rate of the compensation for municipal services which may be imposed on owners of certain immoveables exempt from real estate tax, such as those of urban communities, county corporations, school boards, health and social services establishments.*

*The amendment proposed by paragraph b of this section enables the making of an agreement by which the payment, by the owner of such immovable, of a sum, in addition to the exigible compensation, for the services provided to his immovable.*



“An immovable that was a trailer is an immovable distinct from the land on which it is located, if its owner is not the owner of the land as well. Such immovable shall be entered on the roll in the name of its owner. For the purposes of a tax based on the area or frontage of the taxable land, the area of such immovable is the one comprised between its outer walls, calculated at the level of the ground, and its frontage is equal to the length of its longest outer wall, calculated at the level of the ground. The provisions of the act governing the municipal corporation on the roll of which such immovable is registered, in respect of the sale of immovables for default of payment of taxes, does not apply to such immovable.”

**4.** Section 12 of the said act, amended by section 4 of chapter 46 of the statutes of 1972 and section 8 of chapter 31 of the statutes of 1973, is again amended by replacing paragraph *e* by the following paragraph:

“(e) radio and television station towers and antennae;”.

**5.** Section 18 of the said act, replaced by section 7 of chapter 46 of the statutes of 1972 and amended by section 12 of chapter 31 of the statutes of 1973, section 1 of chapter 67 and section 8 of chapter 68 of the statutes of 1975, is again amended:

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

“However, the owners of the immovables contemplated by subparagraphs 3, 4, 6, 7, 9, 10 and 11 of the first paragraph may be subject to payment of compensation imposed according to the value of the immovable at the rate fixed by the council. The rate may vary in accordance with the classes of immovables but it must not be greater than that of the general real estate tax nor exceed fifty cents per one hundred dollars of assessment. Furthermore, the owner of the lands contemplated by subparagraph 8 of the first paragraph may be subject to such compensation, in which case the rate must not be greater than the general real estate tax nor more than eighty cents per one hundred dollars of assessment. Such compensation replaces every other taxable compensation or tax to provide municipal services.”;

(b) by adding at the end the following paragraph:

“However, a municipal corporation and the owner of an immovable contemplated in subparagraph 3, 4, 6, 7, 8, 9, 10 or 11 of the first paragraph may make an agreement by virtue of which the said owner binds himself to pay a sum of money to the municipal corporation in addition to the exigible compensation, as a consideration for the municipal services provided to his immovable.”

Sec. 6. *The amendment proposed in section 6 provides that the immoveables of foreign governments declared exempt from real estate tax by the Government of Québec are not automatically subject to the compensation applicable to public and parapublic bodies.*

Sec. 7. *The amendment proposed by section 7 enables the modification of the valuation roll, in respect of registrations regarding trailers which have become immoveables and immoveables which may be subject to the surtax on serviced vacant land.*

Sec. 8. *The amendment proposed by section 8 provides for the date of the coming into effect of a modification to the roll made under provisions introduced by section 7.*

Sec. 9. *The new section introduced by section 9 enables the Ministre des affaires municipales to prescribe the form and minimum content of certain documents intended for taxpayers.*

Sec. 10. *The amendment proposed by section 10 modifies the fiscal regime applicable to operators of telecommunications systems: instead of paying a tax based on the net revenue of their preceding fiscal year, those operators will pay a tax based on the taxable gross revenue for such fiscal year, at a rate varying according as it concerns a cable-television undertaking or another telecommunications undertaking.*

*Section 100a proposed by section 10 of the bill introduces entirely new law.*

**6.** Section 19 of the said act, replaced by section 7 of chapter 46 of the statutes of 1972, is again replaced by the following section:

**“19.** The immoveables of a foreign government may be declared exempt from real estate tax by the Lieutenant-Governor in Council to the extent and on the conditions determined by him.”

**7.** Section 86 of the said act, amended by section 19 of chapter 46 and section 72 of chapter 6 of the statutes of 1972, is again amended by adding at the end the following paragraphs:

“(j) take into account any change relating to the fact that a building that was a trailer becomes an immoveable or vice versa;

“(k) make the necessary changes as regards the information required for the purposes of the surtax on serviced vacant land.”

**8.** Section 87 of the said act, amended by section 20 of chapter 46 of the statutes of 1972 and section 40 of chapter 31 of the statutes of 1973, is again amended by adding at the end the following paragraph:

“(g) in paragraphs j and k, from the date fixed in the certificate of the assessor.”

**9.** The said act is amended by inserting, after section 96, the following section:

**“96a.** The Minister may, by regulation, prescribe the form and minimum content of:

- (a) the notice of assessment;
- (b) the municipal general real estate tax account, including that standing for the notice of assessment;
- (c) the tax account based on the roll of rental values;
- (d) the certificate of the assessor making an alteration to the roll.”

**10.** Section 100 of the said act, replaced by section 23 of chapter 46 of the statutes of 1972 and amended by section 2 of chapter 67 and section 37 of chapter 68 of the statutes of 1975, is replaced by the following sections:

**“100.** (1) Every person or firm operating a system certain immoveables of which are not entered on the roll under paragraph f of section 13 shall pay, as real estate tax on such im-



moveables for each municipal fiscal year commencing in a particular calendar year, a tax equal to ten per cent of the net revenue for his fiscal year ending during the calendar year preceding the particular year.

(2) Every person or firm operating or having operated a system certain immoveables of which are not entered on the roll under paragraph *h* of section 13 shall pay, as a real estate tax on such immoveables for each municipal fiscal year commencing in a particular calendar year, a tax based on his taxable gross revenue for his fiscal year ending in the calendar year preceding the particular year, equal to:

(a) in the case of a cable television system, two per cent of that portion of such revenue not exceeding five million dollars plus three per cent of that portion of such revenue exceeding five million dollars;

(b) in other cases, three per cent of that portion of such revenue not exceeding five million dollars plus five per cent of that portion of such revenue exceeding five million dollars.

(3) Where a person or firm contemplated in subsection 1 or 2 operates or has operated a system not confined to Québec, the tax provided for in such subsections is reduced in the manner prescribed by regulation of the Lieutenant-Governor in Council.

(4) Every person or firm contemplated in subsection 1 or 2 shall, not later than six months after the end of each of his fiscal years, transmit to the Ministre du Revenu a declaration the form and content of which are prescribed by the latter, a statement of his gross revenue earned during such fiscal year in the territory of each municipal corporation in Québec, and a statement of his net revenue or, as the case may be, of his taxable gross revenue for the same fiscal year.

(5) The amount of the tax provided for in subsection 1 or 2 shall be paid to the Ministre du Revenu not later than the last day of the sixth month following the end of each fiscal year of the person or firm contemplated in the said subsections. The Ministre du Revenu collects such tax on behalf of the municipal corporations.

(6) This section, paragraphs *s*, *t* and *w* of section 1, and section 100*a* are considered to be a fiscal law within the meaning of the Revenue Department Act (1972, chapter 22).

**“100*a*.** Where a corporation contemplated in section 100 ceases to exist owing to an amalgamation, within the meaning of section 422 of the Taxation Act, before paying the tax for which it is debtor under the said section 100, the obligations binding on

Sec. 11. *The amendment proposed by section 11 enables the Government to provide that only part of the revenue derived from the tax imposed on operators of telecommunications systems and of gas distribution systems is allocated among the municipal corporations.*

Sec. 12. *Section 12 corrects a terminological mistake, by replacing the word "municipality" by the words "municipal corporations".*

Sec. 13. *The amendment proposed by section 13 provides that the Ministre des affaires municipales, instead of fixing by order the fiscal year for which the first valuation roll of municipal corporations must be made, fixes only the last fiscal year for which that first roll must be made, leaving to each municipality the faculty of determining an earlier fiscal year, if that is expedient.*

*This amendment determines how the municipality may avail itself of such faculty. It also specifies the incidence of ministerial orders with regard to municipal corporations constituted after their coming into force.*

the corporation that ceases to exist are binding on the corporation resulting from the amalgamation.

Where a corporation contemplated in section 100 ceases to exist for any other reason, before paying the tax, the obligations binding on the corporation are binding on its directors jointly and severally, in office at the time when it ceases to exist."

**11.** Section 101 of the said act, replaced by section 23 of chapter 46 of the statutes of 1972 and amended by section 3 of chapter 67 of the statutes of 1975, is replaced by the following section:

**"101.** The aggregate or part of the revenue from the application of section 100 shall be apportioned among the municipal corporations by the person designated by the Lieutenant-Governor in Council at the times and according to the criteria and condition he prescribes by regulation."

**12.** Section 107 of the said act, replaced by section 26 of chapter 46 of the statutes of 1972 and amended by section 53 of chapter 31 of the statutes of 1973, is again amended by replacing the fifth paragraph by the following paragraph:

"However, with the consent of the owner or occupant of a trailer, a municipal corporation may collect the amount of the permit and compensation for a period of twelve months."

**13.** Section 108 of the said act, replaced by section 26 of chapter 46 of the statutes of 1972, amended by section 54 of chapter 31 of the statutes of 1973 and replaced by section 38 of chapter 68 of the statutes of 1975, is again replaced by the following section:

**"108.** (1) The Minister may, by order, prescribe for the aggregate of municipal corporations:

(a) the final fiscal year for which the first annual roll must be prepared in accordance with this act;

(b) the main stages of the preparation of the roll contemplated in subparagraph a;

(c) the schedule for the carrying out of the stages determined under subparagraph b;

(d) the categories of municipal corporations to which the order applies distinctly and the terms and conditions of such distinction, subject, as the case may be, to approval by the Minister of the acts carried out in accordance with such terms and conditions.

Sec. 14. *Section 14 remedies the failure in a section of the Education Act referring to section 107, to specify that it is section 107 of the Real Estate Assessment Act.*

Sec. 15. *Section 15 abolishes certain provisions of the Charter of the City of Montreal which allow the imposition of a tax on telephone service and telephones.*

Sec. 16. *Section 16 abolishes a provision of the Charter of the city of Joliette authorizing the imposition of a tax on telephones.*



(2) Except with regard to municipal corporations included in a Community, the Minister shall not make any order in respect of municipal corporations included in a county corporation unless the county corporation applies therefor.

(3) An order made with regard to the aggregate of the municipal corporations or, as the case may be, an order made with regard to the municipal corporations forming part of a county corporation, also applies to those constituted after the date of its coming into force and before the first of January of the year preceding that during which the fiscal year prescribed under subparagraph *a* of subsection 1 commences. However, such municipal corporation is not bound to comply with the schedule prescribed under subparagraph *c* of that subsection.

At the request of such a municipal corporation, or, as the case may be, of the county corporation of which it forms part, the Minister may exempt it from the application of such order and make a special order in its regard on the same lines.

(4) If the municipality decides that the first annual roll of a municipal corporation to which an order applies under this section must be made for a fiscal year prior to the one prescribed by such order, it shall determine such fiscal year by a resolution passed at least three months before the beginning of the said year; a copy of the resolution shall be transmitted to the Minister immediately after its adoption. The municipality shall also give public notice of its decision.

(5) The resolution passed under subsection 4 and any order made under this section are also binding on the assessor of the municipality."

**14.** Section 371 of the Education Act (Revised Statutes, 1964, chapter 235), amended by section 14 of chapter 67 of the statutes of 1965 (1st session), and replaced by section 129 of chapter 50 of the statutes of 1971 and by section 79 of chapter 31 of the statutes of 1973, is amended by replacing the third paragraph by the following paragraph:

"Where a trailer contemplated in section 107 of this act is situated in a territory where there is no municipal authority, the permit that may be required by the school board shall not exceed five dollars."

**15.** Articles 950 to 952 of the Charter of the City of Montreal (1959/1960, chapter 102) are repealed.

**16.** Section 525*a* of the Cities and Towns Act (Revised Statutes, 1964, chapter 193), enacted for the city of Joliette by section 24 of chapter 63 of the statutes of 1946, is repealed.

Sec. 17. *The amendment proposed by section 17 is for concordance with that proposed by section 13.*

**17.** Section 42 of the Act to again amend the Real Estate Assessment Act (1975, chapter 68) is amended:

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

“Subsection 1 of section 6 of the Real Estate Assessment Act, enacted by section 5 of this act and section 7 of this act have effect, with respect to the roll of a municipal corporation contemplated by an order made under section 108 of the Real Estate Assessment Act, from the beginning of the fiscal year immediately preceding that determined by the order or by the resolution contemplated in subsection 4 of that section, as the case may be.”;

(b) by replacing the fourth and fifth paragraphs by the following paragraphs:

“Paragraph *a* of section 13 and paragraph *a* of section 24 of this act have effect, with regard to the roll of a municipal corporation, from the filing of the first annual roll of that corporation.

Paragraphs *b* and *c* of section 13 and sections 27 and 33 of this act have effect, with regard to the roll of a municipal corporation, from the coming into force of the first annual roll of that corporation.”

**18.** From 1 May 1979, any person or firm contemplated in subsection 2 of section 100 of the Real Estate Assessment Act, as replaced by section 10 of this act, is no longer bound to pay the rent fixed under paragraph 13 of article 522 of the Charter of the City of Montreal, for the occupancy of the public domain due to the presence of elements of the system operated by such person.

This section does not affect the right of the City of Montreal to collect and recover, according to the provisions of its Charter, the rent exigible on the date mentioned in the first paragraph.

**19.** Sections 526*a* and 526*b* of the Cities and Towns Act, enacted for the city of Saint-Hyacinthe by section 57 of chapter 94 of the statutes of 1934, are deemed to apply to the City of Saint-Hyacinthe as from 1 January 1976.

From 1 January 1979, the said section 526*a* ceases to apply to the city of Saint-Hyacinthe. However, this paragraph does not affect the collection and recovery of a tax imposed under this section before that date.

**20.** Paragraphs *a* and *b* of section 1, sections 3 and 8 of this act and paragraph *j* of section 86 of the Real Estate Assessment Act enacted by section 7 of this act have effect with regard to the

assessment roll made or revised, as the case may be, for every fiscal year of a municipal corporation from the fiscal year commencing in 1979.

**21.** Paragraphs *c* and *d* of section 1 and sections 10 and 11 have effect from 1 January 1979; however, in the case of a municipal fiscal year that does not coincide with the calendar year, those provisions do not apply for the purposes of the computing or payment of the tax payable as a real estate tax for the fiscal year commenced in 1978.

Section 4 has effect with regard to the valuation roll made or revised, as the case may be, for every fiscal year of a municipal corporation from the fiscal year commencing in 1979.

**22.** Paragraph *a* of section 2 of this act, and paragraph *k* of section 86 of the Real Estate Assessment Act enacted by section 7 of this act, have effect with regard to the valuation roll made or revised, as the case may be, for every fiscal year of a municipal corporation, from the fiscal year commencing in 1979.

Notwithstanding section 521*a* of the Cities and Towns Act and article 696*b* of the Municipal Code, a municipal corporation other than the cities of Montreal and Québec may impose and levy the surtax on serviced vacant land during its fiscal year 1979, if such land is identified as such on the valuation roll on 28 February 1979 or on any prior date when general real estate tax accounts begin to be sent.

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 immovable which may be subject to the surtax on serviced vacant land if the municipal corporation passes and transmits to the assessor a resolution to that effect within thirty days after the coming into force of this act or, in the case of Montreal and Québec, before 1 February 1979.

**23.** Paragraph *b* of section 2 and section 13 and section 17 have effect from 11 March 1977.

The roll in force for the fiscal year of a municipal corporation mentioned in Schedule A commencing in 1978 is the first annual roll of that corporation.

The roll prepared and deposited for the fiscal year of a municipal corporation mentioned in Schedule B commencing in 1979 is the first annual roll of that corporation.

With regard to such corporations, such fiscal years are considered to have been determined by order under section 108 of the Real Estate Assessment Act replaced by section 13 of this act.

**24.** Paragraph *a* of section 5 has effect from the beginning of the fiscal year of the municipal corporations commencing in 1978.

**25.** Sections 12 and 14 have effect from 6 July 1973.

**26.** Section 15 has effect from 1 May 1979 and section 16, from 1 January 1979.

The repeal of the provisions mentioned in sections 15 and 16 does not affect the collection and recovery of taxes imposed under such provisions before their repeal.

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

## SCHEDULE A

MUNICIPAL CORPORATIONS WHOSE FIRST ANNUAL  
ASSESSMENT ROLL IS THAT IN FORCE FOR THEIR FISCAL  
YEAR COMMENCING IN 1978

Town of Forestville  
Town of Lac-Saint-Joseph  
Town of Saint-Luc  
Town of Sutton  
Town of Windsor  
Village of Coteau-du-Lac  
Village of Coteau Landing  
Village of Gracefield  
Village of Lavaltrie  
Village of Saint-Anselme  
Village of Saint-Bernard  
Village of Sainte-Croix  
Village of Saint-Isidore  
Village of Saint-Zacharie  
Parish of L'Ascension  
Parish of Sainte-Anne-de-la-Pointe-au-Père  
Parish of Saint-Césaire  
Parish of Saint-Colomban  
Parish of Sainte-Croix  
Parish of Saint-Laurent  
Parish of Saint-Mathias  
Township of Denholm  
Township of Lytton  
Township of Marchand  
Municipality of La Macaza  
Municipality of Mont-Saint-Michel  
Municipality of Pointe-du-Lac  
Municipality of Saguay  
Municipality of Saint-Étienne  
Municipality of Saint-Jean-de-Brébeuf  
Municipality of Sainte-Thérèse-de-la-Gatineau

## SCHEDULE B

MUNICIPAL CORPORATIONS WHOSE FIRST ANNUAL  
ASSESSMENT ROLE 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 Degelis  
Town of Dorion  
Town of East Angus  
Town of l'Île-Cadieux  
Town of Lac Brome  
Town of Marieville  
Town of Matane  
Town of Mont-Laurier  
Town of Nicolet  
Town of Notre-Dame-du-Lac  
Town of Repentigny  
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 Scotstown  
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 La Patrie  
Village of Lotbinière  
Village of Ormstown  
Village of Price  
Village of Rimouski-Est  
Village of Roxton Falls  
Village of Sainte-Anne-du-Lac  
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 Sainte-Pudentienne  
 Village of Saint-Sauveur-des-Monts  
 Village of Saint-Ulric  
 Parish of Lac Paré  
 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 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-Épiphanie  
 Parish of Sainte-Famille  
 Parish of Sainte-Geneviève-de-Berthier  
 Parish of Saint-Georges-de-Cacouna  
 Parish of Saint-Hippolyte  
 Parish of Saint-Hyacinthe-le-Confesseur  
 Parish of Saint-Ignace-de-Loyola  
 Parish of Saint-Jacques-le-Mineur  
 Parish of Saint-Jean-Chrysostome  
 Parish of St-Joachim  
 Parish of Saint-Joachim-de-Shefford  
 Parish of Saint-Jude  
 Parish of Saint-Lazare (Vaudreuil)  
 Parish of Saint-Louis  
 Parish of Saint-Louis-de-Lotbinière  
 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 Sainte-Philomène-de-Fortierville  
 Parish of Saint-Pierre-de-Sorel  
 Parish of Sainte-Pudentienne  
 Parish of Saint-Sauveur  
 Parish of Saint-Sulpice  
 Parish of Saint-Télesphore  
 Parish of Saint-Ulric-de-Matane  
 Parish of Saint-Viateur  
 Parish of Très-Saint-Rédempteur  
 Township of Chertsey  
 Township of Grenville  
 Township of Ireland, north



Township of Kiamika  
Township of Roxton  
Township of Sainte-Cécile-de-Milton  
Township of Saint-Valérien-de-Milton  
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 Saint-Mathieu  
Municipality of Sainte-Paule  
Municipality of Sainte-Sophie (Mégantic)  
Municipality of Terrasse-Vaudreuil  
Municipality of Val-Alain  
Municipality of Val-des-Lacs