

NATIONAL ASSEMBLY
Thirty-fourth Legislature, third session

1994, chapter 76

AN ACT RESPECTING CERTAIN AGRICULTURAL OPERATIONS IN THE TERRITORY OF VILLE DE LAVAL

Bill 299

Introduced by Mr Jean A. Joly, Member for Fabre

Introduced 12 May 1994

Passage in principle 17 June 1994

Passage 17 June 1994

Assented to 17 June 1994

Coming into force: 17 June 1994

Act amended: None



CHAPTER 76

An Act respecting certain agricultural operations in the territory of Ville de Laval

[Assented to 17 June 1994]

Preamble

WHEREAS it is expedient to provide for a particular taxation scheme for certain immovables situated in the territory of Ville de Laval;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

Special subsidy program

1. Ville de Laval may, by by-law, establish a special subsidy program for the units of assessment situated on its territory that are listed in the schedule.

Payment of subsidy

2. The by-law shall provide for payment by the city of a subsidy that will spread, over a period of six years, any increase in real estate taxes arising from a variation in the taxable value of the units of assessment concerned as a result of the coming into force of the real estate assessment rolls on 1 January 1992 and on 1 January 1995.

Amount of subsidy

3. The amount of the subsidy shall be paid to the owner of the unit of assessment for the fiscal years 1992 to 1997. For each fiscal year, it shall correspond to an amount equal to the difference between the amount of real estate taxes imposed on the basis of the taxable value of the units of assessment concerned that is entered on the assessment roll in force each year, and the amount of real estate taxes that would be owed if the spreading over a period of six years, from 1 January 1992, of the variation in taxable values as a result of the coming into force of the real estate assessment roll on 1 January 1992 were applied to the units.

Adjustment

The amount of the subsidy shall be adjusted from 1 January 1995 to reflect the spreading over a period of three years of the variation

in taxable values as a result of the coming into force of the real estate assessment roll on 1 January 1995.

Payment of
subsidy

4. From 1994, the subsidy shall be paid each year for the duration of the program to the owner of the unit of assessment, so long as it forms part of a registered agricultural operation within the meaning of section 36.15 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (R.S.Q., chapter M-14) and ownership thereof has not been transferred.

Instalments

5. The subsidy shall be paid by the city in several instalments, each of which shall be paid within ninety days after each payment of municipal real estate taxes under section 252 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) or under a municipal by-law adopted under that section.

First instal-
ment

The first instalment paid for the fiscal year 1994 shall also include the subsidies for the fiscal years 1992 and 1993.

Contested
entry on
assessment
roll

6. In a case where the entry on the assessment roll is contested for a unit of assessment in respect of which a subsidy is payable under this Act, the subsidy shall be paid only following the final decision on the contestation.

Repayment
of subsidy

7. Where a unit of assessment ceases to form part of a registered agricultural operation or ownership of the unit of assessment is transferred during any of the six fiscal years from the fiscal year 1992, the recipient of a subsidy from the city must repay the subsidy received for each of the fiscal years concerned within thirty days of a request by the city to that effect.

Adjustment

8. Where the assessment roll is altered pursuant to section 174 of the Act respecting municipal taxation, and the municipal assessor makes a new assessment of a unit of assessment under section 175, the amount of the subsidy shall be adjusted on the basis of the new value entered on the assessment roll and in considering the effective date of the alteration; however, for the purpose of determining the amount of the subsidy, the value of any new structure or of an improvement to the unit of assessment shall not be taken into account.

Coming into
force

9. This Act comes into force on 17 June 1994.

SCHEDULE

7745-58-6780-2	8247-35-5495-2	8754-12-6695-0
7842-55-7560-8	8247-56-0180-1	8759-04-2700-8
7842-58-8555-1	8348-50-8975-5	8759-46-1965-9
7842-79-3250-0	8348-73-9205-8	8952-31-1830-8
7842-98-1270-0	8352-63-6170-0	8952-88-1105-5
7846-12-5820-0	8352-82-4395-5	9053-69-1090-5
7846-96-7565-2	8353-50-7185-2	9060-43-3715-5
8242-36-0860-1	8447-18-7770-8	9460-57-0105-4
8242-36-4680-9	8450-86-3025-2	9460-57-4820-4
8242-37-9305-6	8452-03-7560-5	9555-57-0045-9
8242-47-4730-9	8452-17-5630-8	9658-78-8695-1
8242-48-4580-6	8452-62-0610-1	9758-09-7190-7
8242-69-9320-8	8452-92-0620-7	9759-10-4315-9
8243-12-5520-5	8557-87-5845-1	9859-15-0110-5
8247-04-8730-5	8558-61-3750-8	