

NATIONAL ASSEMBLY
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**AN ACT TO AMEND THE ACT RESPECTING MUNICIPAL
TAXATION AND OTHER LEGISLATIVE PROVISIONS**

Bill 55

Introduced by Mr Claude Ryan, Minister of Municipal Affairs

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Passage in principle 4 December 1992

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Assented to 18 December 1992

Coming into force: 18 December 1992

Acts amended:

Act respecting municipal taxation (R.S.Q., chapter F-2.1)

Transport Act (R.S.Q., chapter T-12)

Act to amend various legislative provisions respecting municipal finances (1991, chapter 32)

Charter of the city of Montréal (1959-60, chapter 102)



CHAPTER 53

An Act to amend the Act respecting municipal taxation and other legislative provisions

[Assented to 18 December 1992]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING MUNICIPAL TAXATION

c. F-2.1,
s. 14.1, am. **1.** Section 14.1 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1), enacted by section 9 of chapter 32 of the statutes of 1991, is amended

(1) by adding, at the end of the third paragraph, the following sentence: "In a resolution to repeal, the municipality may provide that its roll then in force shall cease to apply for any subsequent fiscal year.";

(2) by replacing the words "or a tariff" in the fourth line of the fourth paragraph by the words ", a tariff or an assessment of the members of an initiatives and development association for commercial districts, the municipality or, as the case may be,";

(3) by replacing the words "or the tariff" in the eleventh line of the fourth paragraph by the words ", the tariff or the assessment";

(4) by adding, at the end, the following paragraph:

Non-
applicabi-
lity of
s. 264

"Section 264 does not apply to a roll of rental values drawn up for the purposes of the imposition of an assessment on the members of an initiatives and development association for commercial districts; the median proportion and comparative factor of such a roll are deemed to be 100 % and 1, respectively."

c. F-2.1,
s. 45.1,
added

2. The said Act is amended by inserting, after section 45, the following section:

Presumption **“45.1** For the purposes of sections 43 to 45, the vendor is deemed to hold all the rights of the lessee in respect of the unit of assessment.”

c. F-2.1,
s. 69, am. **3.** Section 69 of the said Act, enacted by section 33 of chapter 32 of the statutes of 1991, is amended

(1) by inserting the word “comprehensive” before the word “schedule” in the second line of the first paragraph;

(2) by replacing the word “unoccupied” in the ninth line of the first paragraph by the word “vacant”;

(3) by adding, at the end of the first paragraph, the following sentence: “However, the schedule need not mention the occupant of separate premises for the sole reason that he is lodged in an immovable requiring of the operator that he hold a permit issued under the Tourist Establishments Act (1987, chapter 12).”;

(4) by inserting the words “to which the owner is a party” after the words “separate lease” in the second line of the second paragraph;

(5) by replacing the words “a residential immovable referred to in the first paragraph of section 244.11” in the fourteenth and fifteenth lines of the third paragraph by the words “an immovable requiring of the operator that he hold a permit issued under the Tourist Establishments Act”;

(6) by replacing the first four lines of the fourth paragraph by the following sentence: “The roll of a local municipality without a resolution in force adopted pursuant to the first paragraph shall include an abridged schedule containing the particulars prescribed in the first paragraph only as regards separate premises, comprised in a unit of assessment identified on the roll in accordance with section 57.1, of which the owner or occupant is a person”;

(7) by adding, at the end of the fourth paragraph, the following sentence: “However, a municipality may adopt a resolution to prescribe that its roll contain no abridged schedule; such a resolution shall have effect only with respect to the first roll coming into force after the adoption of the resolution; in such a case, the municipality shall not, for the purposes of the fiscal years to which that roll applies, impose the surtax on non-residential immovables which is provided for in section 244.11; in the case where a municipality does not have jurisdiction in matters of assessment, its clerk shall send an authenticated copy of the resolution, before 1 April of the fiscal year preceding the first fiscal year for which the said roll applies, to the municipal body responsible for assessment.”;

(8) by replacing the words “or to the resolution by which a municipality avails itself of the fourth paragraph of this section.” in the third and fourth lines of the fifth paragraph by the following sentence: “. In the resolution which repeals a resolution adopted pursuant to the first paragraph, the municipality may provide that the comprehensive schedule shall cease to apply for the purposes of any subsequent fiscal year; in such a case, sections 174, 175 to 184 and 244.17 cease to apply for the purposes of such a fiscal year with respect to separate premises which are not required to be entered on the abridged schedule.”

c. F-2.1,
s. 70, am.

4. Section 70 of the said Act, amended by section 34 of chapter 32 of the statutes of 1991, is again amended by adding, at the end of the first paragraph, the following sentence: “If, at the time of the deposit of the roll, no unit of assessment identified in accordance with section 57.1 includes separate premises of which the owner or occupant is a person entitled to a subsidy under section 244.20 which are required to be entered on the abridged schedule appended to the roll pursuant to the fourth paragraph of section 69, a blank abridged schedule shall be deposited.”

c. F-2.1,
s. 135, am.

5. Section 135 of the said Act, amended by section 62 of chapter 32 of the statutes of 1991, is again amended by striking out the second sentence of the second paragraph.

c. F-2.1,
s. 174, am.

6. Section 174 of the said Act, amended by section 16 of chapter 29 of the statutes of 1991 and by section 81 of chapter 32 of the statutes of 1991, is again amended

(1) by inserting the words “, to add to the schedule an entry erroneously omitted or strike out from the schedule an entry erroneously made” after the figure “69” in the third line of paragraph 13.2;

(2) by replacing the words “or as a result of the addition or withdrawal of separate premises” in the seventh and eighth lines of paragraph 13.2 by the words “, as a result of the addition or withdrawal of separate premises or on grounds set out in another paragraph of this section”.

c. F-2.1,
s. 230, am.

7. Section 230 of the said Act, amended by section 107 of chapter 32 of the statutes of 1991, is again amended by replacing the word “equal” in the second paragraph by the words “and redistribution costs each equal”.

c. F-2.1,
s. 231.2,
replaced

8. Section 231.2 of the said Act is replaced by the following section:

Exemption
from taxes

“231.2 Any trapping camp owned by an Indian, as defined by regulation of the Government, who practises a trapping activity which is recognized by the band council of the band to which he belongs is exempt from municipal or school real estate taxes, on the portion of its value that does not exceed \$15 000.”

c. F-2.1,
s. 244.15,
am.

9. Section 244.15 of the said Act, enacted by section 128 of chapter 32 of the statutes of 1991, is amended

(1) by striking out the second sentence of the first paragraph;

(2) by inserting, after the first paragraph, the following paragraph:

Restric-
tions

“However, the municipality may, in the by-law,

(1) prescribe that a unit or separate premises be taken into consideration for the purposes of abatement only if they are vacant for the number of days fixed by the municipality, specify whether the days taken into account in computing this number must occur consecutively and, in such a case, whether the days must be included in a single fiscal year or whether they may be included in two fiscal years and specify whether a unit or separate premises, once a number has been reached, are to be taken into consideration for the purposes of abatement from the day the number is reached or from the first of the days, consecutive or not, as the case may be, included in the fiscal year for which abatement is granted;

(2) prescribe that a debtor be entitled to abatement only if vacancies within a unit reach, taking into account, where applicable, any regulatory provision adopted pursuant to paragraph 1, a certain percentage and prescribe the rules for establishing that percentage.”;

(3) by replacing the third paragraph by the following paragraph:

Vacant
premises

“A unit of assessment is considered to be vacant when it is unoccupied and is either up for sale or offered for rent on the market for immediate occupation, is unfit for occupancy, is undergoing work which prevents it from being occupied or is subject to a lease whose execution has not commenced. Separate premises are considered to be vacant when they are unoccupied and are either offered for rent on the market for immediate occupation, are unfit for occupation, are undergoing work which prevents them from being occupied or are subject to a lease whose execution has not commenced. For the purposes of this paragraph, a lease does not include a sublease or the assignment of a lease.”;

(4) by replacing the word “three” in the first line of the fourth paragraph by the word “four”.

c. F-2.1,
s. 244.16,
am.

10. Section 244.16 of the said Act, enacted by section 128 of chapter 32 of the statutes of 1991, is amended

(1) by replacing subparagraph 5 of the second paragraph by the following subparagraph:

“(5) where applicable, any regulatory provision adopted pursuant to the second paragraph of section 244.15.”;

(2) by adding, at the end, the following paragraph:

Complete
or partial
compensa-
tion

“The rules for the calculation of an abatement may provide that the amount of the surtax which may be attributed to a vacant unit or separate premises for the period when vacancy is taken into consideration be compensated, either completely or partially, by the amount of the abatement.”

c. F-2.1,
s. 244.18,
am.

11. Section 244.18 of the said Act, enacted by section 128 of chapter 32 of the statutes of 1991, is amended by replacing the word “March” in the third line of the second paragraph by the word “May”.

c. F-2.1,
s. 244.19,
am.

12. Section 244.19 of the said Act, enacted by section 128 of chapter 32 of the statutes of 1991, is amended by replacing the last five lines by the following lines: “assessment which does not constitute separate premises which are required to be entered on the comprehensive schedule of a real estate assessment roll, under the first three paragraphs of section 69, regardless of whether a comprehensive schedule, or an abridged schedule provided for in the fourth paragraph of the said section, is included on the roll of the municipality concerned.”

c. F-2.1,
s. 244.20,
am.

13. Section 244.20 of the said Act, enacted by section 128 of chapter 32 of the statutes of 1991, is amended by adding, at the end of the first paragraph, the following sentence: “However, such a person is not entitled to a subsidy for the sole reason that he is lodged in an immovable requiring of the operator that he hold a permit issued under the Tourist Establishments Act (1987, chapter 12).”

c. F-2.1,
s. 245
English
text, am.

14. The English text of section 245 of the said Act, replaced by section 129 of chapter 32 of the statutes of 1991, is amended by replacing the words “made to the real estate assessment roll takes effect” in the fourth and fifth lines of the fourth paragraph by the words “is made to the real estate assessment roll coming into force”.

c. F-2.1,
s. 262, am. **15.** Section 262 of the said Act, amended by section 25 of chapter 29 of the statutes of 1991 and by section 153 of chapter 32 of the statutes of 1991, is again amended

(1) by replacing the words “, preserving and refunding” in the fifth and sixth lines of paragraph 8 by the words “and preserving”;

(2) by striking out the words “and authorize a Native community or a person to recognize an activity as a trapping activity” in the first and second lines of paragraph 8.1.

TRANSPORT ACT

c. T-12,
Sched. A,
am. **16.** Schedule A to the Transport Act (R.S.Q., chapter T-12), enacted by section 263 of chapter 32 of the statutes of 1991, is amended by striking out the names of the following municipalities: “Ville de Beauharnois, Village de Melocheville, Ville de Mirabel, Paroisse d’Oka, Municipalité d’Oka, Paroisse de Saint-Placide, Village de Saint-Placide, Paroisse de Saint-François, Municipalité de Saint-Gabriel-de-Valcartier, Paroisse de Saint-Jean, Paroisse de Saint-Laurent, Municipalité de Shannon, Ville de Bécancour, Municipalité de Champlain, Paroisse de Larouche, Ville de Laterrière and Village de North Hatley.”

ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS RESPECTING MUNICIPAL FINANCES

1991, c. 32,
s. 280, am. **17.** Section 280 of the Act to amend various legislative provisions respecting municipal finances (1991, chapter 32) is amended

(1) by inserting the words “for the duration of the lease” after the word “pay” in the ninth line of the first paragraph;

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

Exception “However, the first paragraph does not apply to the rent stipulated in a lease concerning part of an immovable which does not constitute separate premises which are required, under the first three paragraphs of section 69 of the amended Act, to be entered on the comprehensive schedule to a real estate assessment roll, regardless of whether a comprehensive schedule, or an abridged schedule provided for in the fourth paragraph of the said section, is included on the roll of the municipality concerned.”

1991, c. 32,
s. 282, am. **18.** Section 282 of the said Act is amended by replacing the words “or Ville de Saint-Rédempteur” in the fourth line by the words

“, Ville de Saint-Rédempteur, Ville de Sainte-Anne-des-Plaines or Village de Métis-sur-Mer”.

1991, c. 32,
s. 286, am.

19. Section 286 of the said Act is amended

(1) by inserting the word and figure “57 or” after the word “section ” in the second line of the first paragraph;

(2) by inserting the words and figure “third paragraph of section 57 or in the” before the word “fourth” in the fourth line of the second paragraph;

(3) by inserting the word and figure “57 or” after the word “section” in the second line of the third paragraph;

(4) by inserting the word and figure “13 or” after the word “paragraph” in the fifth line of the third paragraph;

(5) by inserting the words and year “or of 1993” after the year “1992” in the seventh line of the third paragraph;

(6) by adding, at the end, the following paragraph:

Surtax

“If, in accordance with the third paragraph, the entries referred to in the first paragraph of section 57 of the amended Act are made by way of alterations to the roll taking effect at the beginning of a fiscal year, other than the first fiscal year, to which the roll applies, the municipality may impose, for that fiscal year and, where that is the case, for any subsequent fiscal year to which the roll applies, the surtax provided for in section 486 of the Cities and Towns Act (R.S.Q., chapter C-19) and in article 990 of the Municipal Code of Québec (R.S.Q., chapter C-27.1).”

CHARTER OF THE CITY OF MONTRÉAL

1959-60,
c. 102,
a. 2, am.

20. Article 2 of the Charter of the city of Montréal (1959-60, chapter 102), amended by section 2 of chapter 71 of the statutes of 1964, by section 1 of chapter 76 of the statutes of 1972, by section 1 of chapter 77 of the statutes of 1977 and by section 843 of chapter 57 of the statutes of 1987, is again amended by striking out the words “rental value, at” in paragraph z.

1959-60,
c. 102,
a. 808, am.

21. Article 808 of the said charter, replaced by section 60 of chapter 71 of the statutes of 1982 and amended by section 13 of chapter 59 of the statutes of 1983 and by section 278 of chapter 32 of the statutes of 1991, is again amended

(1) by replacing the words “establish it” in the second line of subarticle 2 by the words “vary the rate thereof”;

(2) by replacing the first paragraph of subarticle 3 by the following paragraph:

Exemption “(3) The council may exempt from the water-rate and service tax occupants of residential immovables and, according to the classes it determines, the persons exempt from the business tax.”;

(3) by replacing the words “prescribing the exemption” in the fourth line of the second paragraph of subarticle 3 by the words “imposing the water-rate and service tax for that fiscal year”;

(4) by adding, after subarticle 3, the following subarticles:

Units subject to surtax “(4) In addition to the powers provided for in subarticles 1 to 3, the council may, by by-law, impose the water-rate and service tax on the units of assessment that are subject to the surtax on non-residential immovables provided for in section 244.11 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1).

Applicable provisions Sections 244.12, 244.13 and 244.15 to 244.22 of that Act apply, with the necessary changes, in respect of the water-rate and service tax thus imposed.

Privilege That water-rate and service tax is secured by privilege on those immovables and the owners are personally liable therefor.

Exceptions A water-rate and service tax imposed under this subarticle does not apply to outdoor parking lots subject to the surtax on vacant land or to the land which forms the road bed of the railway of a railway company, within the meaning of section 47 of the Act respecting municipal taxation.

Increase in rent “(5) Where, at the beginning of a fiscal year for which the city imposes a water-rate and service tax in accordance with subarticle 4, a taxable immovable subject to that tax is the subject of a lease which does not allow the owner to increase the stipulated rent to take account of the new taxes he becomes liable for or to otherwise make the lessee assume the payment of such a tax, the owner may nevertheless increase the stipulated rent to take into account all or part of the amount of the tax which he must pay for the duration of the lease.

Exception However, the first paragraph does not apply to the rent stipulated in a lease concerning any part of the immovable which does

not constitute separate premises required to be registered in the comprehensive schedule to the real estate assessment roll under the first three paragraphs of section 69 of the Act respecting municipal taxation.

Lease for separate premises

If the lease pertains to such separate premises, the increase in the rent shall take account of that part of the amount of the water-rate and service tax that is attributable to the taxable value of the separate premises.

Applicable provisions

Sections 244.22 and 491 of the Act respecting municipal taxation apply for the purposes of this subarticle.”

TRANSITIONAL AND FINAL PROVISIONS

Definitions

22. For the purposes of sections 23 and 24,

“non-residential immovable”

“non-residential immovable” means any non-residential immovable, other than an immovable in an agricultural operation registered in accordance with a regulation made under 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 any residential immovable referred to in the first paragraph of section 244.11 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1);

“surtax”

“surtax” means the surtax on non-residential immovables and the amount standing in lieu of the surtax that must be paid, either by the Government in accordance with the second paragraph of section 210 of the Act respecting municipal taxation or the first paragraph of sections 254 and 255 of that Act or by the Crown in right of Canada or by any of its mandataries;

“taxable value”

“taxable value” in addition to its ordinary meaning, means the non-taxable value in the case of an immovable in respect of which the surtax on non-residential immovables must be paid in accordance with the first paragraph of section 208 of the Act respecting municipal taxation or in respect of which the sum standing in lieu thereof and referred to in the definition of the word “surtax” must be paid.

Categories of units

23. Any unit of assessment subject to the surtax and comprising both non-residential and other immovables belongs to one of the following categories, according to the percentage that the total taxable value of non-residential immovables is of the total taxable value of the unit:

- (1) Category 1A: less than 0.5 %;
- (2) Category 1B: 0.5 % or over and less than 1 %;

- (3) Category 1C: 1 % or over and less than 2 %;
- (4) Category 2: 2 % or over and less than 4 %;
- (5) Category 3: 4 % or over and less than 8 %;
- (6) Category 4: 8 % or over and less than 15 %;
- (7) Category 5: 15 % or over and less than 30 %;
- (8) Category 6: 30 % or over and less than 50 %;
- (9) Category 7: 50 % or over and less than 70 %;
- (10) Category 8: 70 % or over and less than 95 %;
- (11) Category 9: 95 % or over and less than 100 %.

Amount
of tax

24. For the purpose of calculating the amount of the surtax payable in respect of a unit of assessment referred to in section 23, all or part of the surtax corresponding to one of the following percentages shall be applied, according to the category provided for in that section to which the unit belongs:

- (1) Category 1A: 0.1 %;
- (2) Category 1B: 0.5 %;
- (3) Category 1C: 1 %;
- (4) Category 2: 3 %;
- (5) Category 3: 6 %;
- (6) Category 4: 12 %;
- (7) Category 5: 22 %;
- (8) Category 6: 40 %;
- (9) Category 7: 60 %;
- (10) Category 8: 85 %;
- (11) Category 9: 100 %.

Applicability
of
ss. 22 to
24

25. Sections 22 to 24 apply for the purposes of the 1993 municipal fiscal year.

1993 fiscal
year

For the purposes of any legislative or regulatory provision, for the purposes of the 1993 fiscal year, the categories provided for in section 23 and the percentages provided for in section 24 replace those provided for in the regulation adopted under paragraph 10 of section 263 of the Act respecting municipal taxation as enacted by section 154 of chapter 32 of the statutes of 1991.

Power to
set aside
rcil

26. A local municipality whose territory is situated within the territory of the Communauté urbaine de Montréal may, in the resolution authorizing its decision to cease to use a roll of rental value for the imposition of the business tax, avail itself of the power conferred by the second sentence of the third paragraph of section 14.1 of the Act respecting municipal taxation, as enacted by section 9 of chapter 32 of the statutes of 1991 and amended by section 1 of this Act.

Adoption
of resolu-
tions before
March 1993

27. The resolution referred to in the last sentence which paragraph 1 of section 1 adds to the third paragraph of section 14.1 of the Act respecting municipal taxation, enacted by section 9 of chapter 32 of the statutes of 1991, and the resolution referred to in the sentence which paragraph 8 of section 3 enacts in section 69 of the Act respecting municipal taxation, enacted by section 33 of chapter 32 of the statutes of 1991, may be adopted, for the purposes of the fiscal year 1993, before 1 March 1993.

Effect
of s. 2

28. Section 2 has effect from 21 December 1979.

Effect of
certain
provisions

29. Paragraphs 1, 2, 5 and 6 of section 3, section 4, paragraph 3 of section 9 and sections 19 to 21 have effect for the purposes of any municipal fiscal year beginning with that of 1993.

Validity of
certificate

Without limiting the general scope of the first paragraph, the certificate of the director of finance of the city of Montréal, issued under article 670 of the charter of that city, attesting the conformity of the budget for the fiscal year 1993 with the law and the by-laws, is valid and shall not be cancelled on the grounds that it was issued before the coming into force of sections 20 and 21.

Effect of
certain
provisions

30. Paragraph 3 of section 3 and sections 12 to 14, 17 and 18 have effect from 20 June 1991.

Adoption
and effect
of resolu-
tion

31. The resolution referred to in the second sentence of the fourth paragraph of section 69 of the Act respecting municipal taxation as enacted by section 33 of chapter 32 of the statutes of 1991, which was added by paragraph 7 of section 3, may be adopted at any time

while the roll in force on 1 January 1993 is applicable and shall have effect for the fiscal years to which the roll applies, in the case of a local municipality meeting the following conditions:

(1) having a roll on which units of assessment are identified in accordance with section 57.1 of the Act;

(2) not having a resolution in force adopted under the first paragraph of section 69 of the Act;

(3) not having imposed a surtax on non-residential immovables for the 1993 fiscal year.

Deposit
of schedule

32. Where a blank of the schedule to the real estate assessment roll must be deposited for the purposes of the 1993 municipal fiscal year under the first paragraph of section 70 of the Act respecting municipal taxation as amended by section 34 of chapter 32 of the statutes of 1991 and by section 4, the schedule may be deposited before 1 March 1993.

Refund to
complainant

33. Notwithstanding section 5, the Bureau de révision de l'évaluation foncière du Québec may order the refund of the amount of money accompanying a complaint which was paid by a complainant before 18 December 1992.

Conditions
applicable

Any regulatory provision adopted under paragraph 8 of section 262 of the Act respecting municipal taxation and relating to the norms, conditions and modalities applicable to the refund of an amount of money paid at the time of the filing of a complaint remains in effect, notwithstanding the amendment made to that paragraph by section 15, for the purposes of a refund ordered in accordance with the first paragraph.

Application
of s. 7

34. Section 7 applies to any apportionment made under section 230 of the Act respecting municipal taxation, beginning with the apportionment of tax revenues collected from 1 July 1992 to 30 June 1993.

Deemed
exemption

35. A trapping camp, on the portion of its value that does not exceed \$15 000, is deemed to have been exempt from municipal and school real estate taxes for the purposes of any fiscal year, beginning with that of 1989, during which the camp is owned by an Indian practising a trapping activity.

Recognition
by band
council

The practice of a trapping activity during the fiscal year to which the exemption from real estate taxes within the meaning of the first

paragraph applies must be recognized by the band council of the band to which the Indian belongs at the latest on 18 December 1993.

Exception The first and second paragraphs do not apply in respect of a trapping camp which, for a fiscal year beginning with that of 1989, was exempted from municipal or school real estate taxes in accordance with section 231.2 of the Act respecting municipal taxation. Recognition granted in accordance with this section is deemed to have been granted in accordance with section 231.2 of the Act respecting municipal taxation as enacted by section 8.

"Indian" **36.** For the purposes of section 231.2 of the Act respecting municipal taxation, as enacted by section 8, and of section 35, an "Indian" is any person of Indian descent who is a registered member of a band and who usually resides on a reserve, in an establishment whose name is entered on the Schedule to the Regulation respecting the municipal and school tax structure of certain trapping camps, published in the *Gazette officielle du Québec* of 5 July 1989, Part 2, "121st year" no. 28 at page 2474 or at his trapping camp.

Application of definition The definition mentioned in the first paragraph applies with respect to section 231.2 of the Act respecting municipal taxation, as enacted by section 8, in place of the definition set out in the regulation referred to in the first paragraph, until the word "Indian" is defined in a regulation enacted pursuant to paragraph 8.1 of section 262 of the said Act, as amended by section 15.

Effect of regulatory provision **37.** Any regulatory provision adopted pursuant to the second paragraph, as enacted by section 9, of section 244.15 of the Act respecting municipal taxation, as enacted by section 128 of chapter 32 of the statutes of 1991, has effect for the purposes of any municipal fiscal year beginning with the 1993 fiscal year.

Effect of regulatory provision However, a municipality which includes, in a by-law providing for the granting of an abatement for the purposes of the 1992 fiscal year, a regulatory provision referred to in the first paragraph may render the provision applicable for the purposes of any fiscal year beginning with the 1992 fiscal year. Where a municipality included such a provision in a by-law before 18 December 1992, such provision is applicable for the purposes of any fiscal year beginning with the 1992 fiscal year.

Effect of rule **38.** Any rule for the calculation of an abatement, established or amended pursuant to section 244.16 of the Act respecting municipal taxation, as enacted by section 128 of chapter 32 of the statutes of 1991 and amended by section 10, to take into account a regulatory provision

adopted under section 37, has effect for the purposes of the same fiscal years as those for the purposes of which the regulatory provision has effect.

Effect
of rule

39. Any rule for the calculation of an abatement, established or amended pursuant to section 244.16 of the Act respecting municipal taxation, as enacted by section 128 of chapter 32 of the statutes of 1991 and amended by section 10, to prescribe that the amount of an abatement shall compensate all or part of the amount of a surtax which may be attributed to a vacant unit of assessment or vacant separate premises for the period where vacancy is taken into consideration, has effect for the purposes of any municipal fiscal year beginning with the 1993 fiscal year. However, the second paragraph of section 37, adapted as required, applies to such a rule of calculation.

Effect
of s. 16

40. Section 16 has effect from 1 January 1993.

Coming into
force

41. This Act comes into force on 18 December 1992.