

1991, chapter 32

## AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS RESPECTING MUNICIPAL FINANCES

---

### **Bill 145**

Introduced by Mr Claude Ryan, Minister of Municipal Affairs

Introduced 15 May 1991

Passage in principle 3 June 1991

Passage 20 June 1991

**Assented to 20 June 1991**

---

**Coming into force: 20 June 1991**

---

### **Acts amended:**

Act respecting land use planning and development (R.S.Q., chapter A-19.1)

Cities and Towns Act (R.S.Q., chapter C-19)

Highway Safety Code (R.S.Q., chapter C-24.2)

Municipal Code of Québec (R.S.Q., chapter C-27.1)

Act respecting the Communauté urbaine de l'Outaouais (R.S.Q., chapter C-37.1)

Act respecting the Communauté urbaine de Montréal (R.S.Q., chapter C-37.2)

Act respecting the Communauté urbaine de Québec (R.S.Q., chapter C-37.3)

Act respecting municipal and intermunicipal transit corporations (R.S.Q., chapter C-70)

Amusement Tax Act (R.S.Q., chapter D-14)

Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2)

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

---

*(Cont'd on next page)*

**Acts amended (Cont'd):**

Act respecting the Institut de tourisme et d'hôtellerie du Québec (R.S.Q., chapter I-13.02)  
Act respecting the Ministère des Transports (R.S.Q., chapter M-28)  
Act to authorize municipalities to collect duties on transfers of immoveables (R.S.Q., chapter M-39)  
Act respecting police organization (R.S.Q., chapter O-8.1)  
Act respecting municipal territorial organization (R.S.Q., chapter O-9)  
Police Act (R.S.Q., chapter P-13)  
Act respecting the Société de l'assurance automobile du Québec (R.S.Q., chapter R-4)  
Act respecting the Société de promotion économique du Québec métropolitain (R.S.Q., chapter S-11.04)  
Act respecting the Société des établissements de plein air du Québec (R.S.Q., chapter S-13.01)  
Act respecting the Société immobilière du Québec (R.S.Q., chapter S-17.1)  
Transport Act (R.S.Q., chapter T-12)  
Cree Villages and the Naskapi Village Act (R.S.Q., chapter V-5.1)  
Act respecting Northern villages and the Kativik Regional Government (R.S.Q., chapter V-6.1)  
Act respecting the Société de transport de la rive sud de Montréal (1985, chapter 32)  
Act respecting the Conseil métropolitain de transport en commun and amending various legislation (1990, chapter 41)  
Act respecting the Société du parc industriel et portuaire de Bécancour (1990, chapter 42)  
Act to amend various legislation respecting the Outaouais intermunicipal bodies (1990, chapter 85)  
Act respecting assistance for the development of cooperatives (1991, chapter 1)  
Charter of the city of Québec (1929, chapter 95)  
Charter of the city of Montréal (1959-60, chapter 102)



## CHAPTER 32

### An Act to amend various legislative provisions respecting municipal finances

[Assented to 20 June 1991]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

#### ACT RESPECTING MUNICIPAL TAXATION

c. F-2.1,  
Chap. I,  
heading,  
am.

**1.** The heading of Chapter I of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) is amended by inserting the words “AND APPLICATION”.

c. F-2.1,  
s. 1, am.

**2.** Section 1 of the said Act, amended by section 111 of chapter 85 of the statutes of 1990 and by section 10 of chapter 29 of the statutes of 1991, is again amended

(1) by striking out the definitions of the words “county corporation” and “municipal corporation”;

(2) by replacing the words “municipal corporation or municipality” in the second line of the definition of the word “clerk” by the words “local municipality or a municipal body responsible for assessment”;

(3) by striking out the definition of the word “municipality”;

(4) by replacing the definition of the word “occupant” by the following definition:

“occupant”

“**“occupant”** means a person who occupies an immovable otherwise than as owner or, in the case of a place of business, the person who carries on therein an activity giving rise to the imposition of the business tax or the payment of a sum in lieu thereof;”

and by inserting, after the definition of the word “Minister”, the following definition:

“municipal body responsible for assessment”

“**municipal body responsible for assessment**” means a community, a regional county municipality or a local municipality where no community or regional county municipality has jurisdiction in matters of assessment;”;

(5) by replacing the words “municipal corporation” in the second line of the definition of the words “public body” by the words “community, a fabrique”;

(6) by replacing the definition of the word “roll” by the following definition:

“roll”

“**roll**” means the real estate assessment roll or the roll of rental values;”;

(7) by replacing the words “or a municipal corporation” in the fourth line of the definition of the words “municipal service” by the words “, a community or an intermunicipal board”;

(8) by replacing the definition of the words “real estate tax” by the following definition:

“real estate tax”

“**real estate tax**” means a tax or surtax that a local municipality or a school board imposes on an immovable or in respect of the immovable if the tax or surtax is imposed regardless of use;”.

c. F-2.1, s. 1.1, added

**3.** The said Act is amended by inserting, after section 1, the following section:

Applicability

**1.1** This Act applies in the territory of every local municipality in Québec, with the exception of Northern, Cree or Naskapi village municipalities.

Exception

However, the exception provided in the first paragraph applies subject to section 60 of the Cree Villages and the Naskapi Village Act (R.S.Q., chapter V-5.1) and section 237 of the Act respecting Northern villages and the Kativik Regional Government (R.S.Q., chapter V-6.1).”

c. F-2.1, s. 2, am.

**4.** Section 2 of the said Act is amended

(1) by replacing the words “moveable property or” in the second and third lines by the words “a movable property, a place of business or a”;

(2) by inserting the words “, place of business” after the words “moveable property” in the fourth line.

c. F-2.1,  
s. 3, am. **5.** Section 3 of the said Act is amended by replacing the words “municipal corporation” in the second line by the word “community”.

c. F-2.1,  
s. 4,  
replaced  
Community **6.** Section 4 of the said Act is replaced by the following section:  
**“4. A community has jurisdiction in matters of assessment in a local municipality whose territory is included in its own.”**

c. F-2.1,  
s. 4.1, am. **7.** Section 4.1 of the said Act, enacted by section 112 of chapter 85 of the statutes of 1990, is amended

(1) by replacing the words “municipal corporation” in the first line of the first paragraph by the words “local municipality”;

(2) by replacing the words “municipal corporation” in the first line of the second paragraph by the word “municipality”;

(3) by replacing the word “corporation” in the fourth line of the second paragraph by the word “municipality”;

(4) by replacing the words “municipal corporation” in the second and third lines of the third paragraph by the word “municipality”;

(5) by replacing the words “municipal corporation” in the first and second lines and in the eighth and ninth lines of the fourth paragraph by the word “municipality”;

(6) by replacing the words “municipal corporation” in the first and second lines of the fifth paragraph by the word “municipality”;

(7) by replacing the word “corporation” in the ninth line of the sixth paragraph by the word “municipality”.

c. F-2.1,  
ss. 5 to 13,  
replaced **8.** Sections 5 to 13 of the said Act are replaced by the following sections:

Regional  
county  
municipality **“5. A regional county municipality has jurisdiction in matters of assessment in a local municipality whose territory is included in its own, except in the case of a municipality governed by the Cities and Towns Act (R.S.Q., chapter C-19).**

Regional  
county  
municipality However, it has jurisdiction in a municipality governed by the Cities and Towns Act whose territory is included in its own, provided the whole municipality was subject to the jurisdiction in matters of assessment of a county corporation immediately before the latter

ceased to exist. It also has jurisdiction in a city or town whose territory is included in its own under articles 678.0.1 to 678.0.4 of the Municipal Code of Québec (R.S.Q., chapter C-27.1).

**Local municipality** “6. A local municipality which is not subject to the jurisdiction of a community or a regional county municipality in matters of assessment has such competence in its own regard.

**Regional county municipality** A regional county municipality acting as a local municipality with respect to the unorganized territory included in its own, in accordance with the Act respecting municipal territorial organization (R.S.Q., chapter O-9), is subject to this section and not to section 5.

**Transfer of jurisdiction** “7. Where, following an amalgamation or annexation, the whole territory of a local municipality ceases to be subject to the jurisdiction of a municipal body responsible for assessment and becomes subject to jurisdiction of another body, the conditions of the transfer shall be determined by mutual agreement or, failing agreement and at the request of one of the bodies, by the Commission.

**Expenses** “8. The expenses incurred under section 4 or 5 by a community or regional county municipality with regard to several local municipalities shall be apportioned among them in the manner provided in the Act governing them in such matter, according to the criterion it determines by by-law, which may vary according to the nature of the expenditures.

**Apportionment** Failing such a by-law, the expenses shall be apportioned among the local municipalities in relation to their respective standardized real estate values, within the meaning of section 261.1, or their respective fiscal potentials, within the meaning of section 261.5, depending on whether the expenditures are those of a regional county municipality or of a community.”

**c. F-2.1, s. 14, replaced** 9. Section 14 of the said Act is replaced by the following sections :

**Real estate assessment roll** “14. Every municipal body responsible for assessment shall cause its real estate assessment roll or, as the case may be, that of each local municipality in which it has jurisdiction to be drawn up by its assessor every three years and for three consecutive municipal fiscal years.

**Roll of rental values** “14.1 Where a local municipality decides to establish a roll of rental values, it, or, as the case may be, the municipal body responsible for assessment having jurisdiction in its regard shall cause the roll to be drawn up by its assessor for the same fiscal years for which the real estate assessment roll of the municipality applies.

**Assessment** If the municipality does not have jurisdiction in matters of assessment, the municipal body responsible for assessment is not required to cause the roll of rental values to be drawn up unless it received, before 1 April of the fiscal year preceding the first fiscal year for which the roll is to apply, an authenticated copy of the resolution by which the municipality decides to establish such a roll. The body may cause the roll to be drawn up even if the copy is received after the expiry of the time limit.

**Resolution** A resolution adopted by a municipality in respect of a roll retains its effects in respect of subsequent rolls until it is repealed.

**Roll of rental values** Where a local municipality decides to establish a roll of rental values in order to exercise the power granted to it by a special Act to impose, on the basis of the rental value of an immovable, a tax other than the business tax, a compensation or a tariff, the municipal body responsible for assessment having jurisdiction in its regard shall cause the roll to be drawn up by its assessor for the same fiscal years for which the real estate assessment roll of the municipality applies. For the purposes of Chapters V.1, VII to XI and XV, Division IV.3 of Chapter XVIII and Chapter XIX, with the exception of paragraph 2 of section 262, every immovable the rental value of which is used as the basis for imposing the tax, the compensation or the tariff referred to in this paragraph and the person who is the debtor thereof in respect of that immovable shall be deemed to be a place of business and the occupant thereof, respectively, subject to any inconsistent provision of the special Act. The second and third paragraphs apply to the resolution by which the municipality makes a decision under this paragraph.

### “CHAPTER III.1

#### “POWERS OF THE ASSESSOR”.

c. F-2.1,  
s. 15, am.

#### **10.** Section 15 of the said Act is amended

(1) by inserting the words “, in the performance of his duties,” after the word “may” in the first line of the first paragraph;

(2) by replacing the words “municipal corporation” in the second line of the first paragraph by the words “local municipality”;

(3) by replacing the word “municipality” in the second line of the second paragraph by the words “municipal body responsible for assessment”.

c. F-2.1,  
s. 16, am. **11.** Section 16 of the said Act, amended by section 424 of chapter 4 of the statutes of 1990, is again amended by replacing the last four lines by “less than \$100 and not more than \$50 000.”

c. F-2.1,  
s. 17,  
repealed **12.** Section 17 of the said Act is repealed.

c. F-2.1,  
s. 18, am. **13.** Section 18 of the said Act, amended by section 425 of chapter 4 of the statutes of 1990, is again amended by replacing the second paragraph by the following paragraph:

Offence and  
penalty “If the owner or occupant or his mandatary refuses, without valid reason, to produce or make available the information mentioned in the first paragraph in compliance with the request of the assessor or his representative, or produces or makes available false information, he is guilty of an offence and liable to the fine prescribed in section 16.”

c. F-2.1,  
s. 19, am. **14.** Section 19 of the said Act is amended by replacing the word “municipality” in the first line by the words “municipal body responsible for assessment”.

c. F-2.1,  
s. 20, am. **15.** Section 20 of the said Act is amended by replacing the word “municipality” in the second line by the word “body”.

c. F-2.1,  
s. 21, am. **16.** Section 21 of the said Act is amended by replacing the word “municipality” in the first line by the word “body”.

c. F-2.1,  
s. 22, am. **17.** Section 22 of the said Act is amended by replacing the word “municipality” in the first line by the word “body”.

c. F-2.1,  
s. 27, am. **18.** Section 27 of the said Act is amended by replacing the words “of the municipality is a municipal officer” in the first line of the first paragraph by the words “is an officer of the municipal body responsible for assessment”.

c. F-2.1,  
s. 28, am. **19.** Section 28 of the said Act is amended

(1) by replacing the words “of the municipality is not an officer” in the first line of the first paragraph by the words “is not an officer of the body”;

(2) by replacing the word “municipality” in the fourth line of the first paragraph by the word “body”;

(3) by replacing the word “municipality” in the second line of the second paragraph by the word “body”.

c. F-2.1,  
s. 29, am. **20.** Section 29 of the said Act is amended

(1) by replacing the word “municipality” in the first line by the word “body”;

(2) by replacing the word “municipality” in the fifth line by the word “body”.

c. F-2.1,  
s. 30, am.

**21.** Section 30 of the said Act is amended

(1) by replacing the word “municipality” in the first line of the first paragraph by the word “body”;

(2) by replacing the word “municipality” in the third line of the first paragraph by the word “body”;

(3) by striking out the words “of a municipality” in the first line of the second paragraph.

c. F-2.1,  
Chap. V,  
heading,  
am.

**22.** The heading of Chapter V of the said Act is amended by inserting the words “REAL ESTATE ASSESSMENT” before the word “ROLL”.

c. F-2.1,  
s. 31,  
replaced

**23.** Section 31 of the said Act is replaced by the following section:

Immovables

**“31.** Subject to Division IV, the immovables situated in the territory of a local municipality shall be entered on the real estate assessment roll.

“roll”

For the purposes of this chapter, the word “roll” means the real estate assessment roll.”

c. F-2.1,  
s. 37, am.

**24.** Section 37 of the said Act is amended

(1) by replacing the words “municipal corporation” in the third line of the first paragraph by the words “local municipality”;

(2) by replacing the words “municipal corporation” in the fourth and fifth lines of the first paragraph by the words “local municipality”;

(3) by replacing the second and third paragraphs by the following paragraph:

Application  
to clerk

“If the municipality does not have jurisdiction in matters of assessment, its clerk shall transmit the application to the clerk of the municipal body responsible for assessment.”

c. F-2.1,  
s. 46, am.

**25.** Section 46 of the said Act is amended by striking out the words “the fiscal year for which the roll is made or, in the case of a

three-year roll, preceding” in the fourth and fifth lines of the first paragraph.

c. F-2.1,  
s. 46.1, am. **26.** Section 46.1 of the said Act is amended by replacing the first and second paragraphs by the following paragraphs:

Roll **“46.1** The assessor shall, in drawing up a roll, equilibrate the values entered on the roll.

Exception However, in the case of a local municipality having a population of less than 5 000 inhabitants, the assessor is dispensed from such obligation if the roll in force is the result of an equilibration.”

c. F-2.1,  
s. 57, am. **27.** Section 57 of the said Act is amended

(1) by replacing the last two lines of the first paragraph by the words “local municipality adopts a resolution to that effect”;

(2) by replacing the second, third and fourth paragraphs by the following paragraphs:

Presumption **“For the purposes of the first paragraph, any non-taxable unit in respect of which a surtax must be paid in accordance with the first paragraph of section 208 or in respect of which a sum must be paid in lieu of the surtax, either by the Government in accordance with the second paragraph of section 210 or the first paragraph of sections 254 and 255, or by the Crown in right of Canada or one of its mandataries, shall be deemed to be a unit of assessment that may be subject to the surtax referred to in the said paragraph.**

Entries If the municipality does not have jurisdiction in matters of assessment, the municipal body responsible for assessment is not required to cause the entries referred to in the first paragraph to be made unless it received an authenticated copy of the resolution provided for in the said paragraph before 1 April of the fiscal year preceding the first fiscal year for which the roll is to apply. The body may cause the entries to be made even if the copy is received after the expiry of the time limit.”;

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

Resolution **“A resolution adopted by a municipality in respect of a roll retains its effects in respect of subsequent rolls until it is repealed.”**

c. F-2.1,  
s. 57.1,  
added **28.** The said Act is amended by inserting, after section 57, the following section:

**57.1** The roll of a local municipality which adopts a resolution to that effect shall identify each unit of assessment that may be subject to the surtax on non-residential immovables provided for in section 244.11 and shall indicate, from among the categories established by regulation of the Minister under paragraph 10 of section 263, that to which the unit belongs, if any.

**Presumption** For the purposes of the first paragraph, any non-taxable unit in respect of which a surtax must be paid in accordance with the first paragraph of section 208 or in respect of which a sum must be paid in lieu of the surtax, either by the Government in accordance with the second paragraph of section 210 or the first paragraph of sections 254 and 255, or by the Crown in right of Canada or one of its mandataries, shall be deemed to be a unit of assessment that may be subject to the surtax referred to in the said paragraph.

**Applicability** Notwithstanding section 2, the first and second paragraphs apply only to whole units of assessment.

**Entries** If the municipality does not have jurisdiction in matters of assessment, the municipal body responsible for assessment is not required to cause the entries referred to in the first paragraph to be made unless it received an authenticated copy of the resolution provided for in the said paragraph before 1 April of the fiscal year preceding the first fiscal year for which the roll is to apply. The body may cause the entries to be made even if the copy is received after the expiry of the time limit.

**Resolution** A resolution adopted by the municipality in respect of a roll retains its effects in respect of subsequent rolls until it is repealed.

**Entries** The roll of every local municipality whose territory is included in that of a community must contain the entries described in the first paragraph.

**Entries** The same applies to the roll of every other local municipality situated within the territory of a public transit authority and which is required to pay a share of the expenditures of the public transit authority based on its fiscal potential, within the meaning of section 261.6 or 261.7, or on another basis of apportionment which includes the fiscal potential or which is otherwise established from the entries referred to in the first paragraph. For the purposes of this paragraph, the rules for apportioning the expenditures of the public transit authority for the fiscal year preceding the first fiscal year for which the roll is made shall be taken into consideration, subject to either of the following cases:

(1) even if the expenditures for that preceding fiscal year are apportioned on the basis of the fiscal potential or on the other basis of apportionment provided for in this paragraph, the roll need not contain the entries referred to in the first paragraph if the public transit authority adopts a resolution stating that such entries will not be required for the purpose of apportioning its expenditures for the fiscal years for which the roll is made, and an authenticated copy of the resolution is transmitted to the municipal body responsible for assessment before the deposit of the roll;

(2) even if the expenditures of the public transit authority for the fiscal year preceding the first fiscal year for which the roll is made are not apportioned on the basis of the fiscal potential or on the other basis of apportionment provided for in this paragraph, the roll must contain the entries referred to in the first paragraph if the public transit authority adopts a resolution to that effect and sends an authenticated copy thereof to the municipal body responsible for assessment before 1 April of such preceding fiscal year; the latter may cause the entries to be made even if the copy is received after the expiry of the time limit.

“public transit authority”

For the purposes of the seventh paragraph, “public transit authority” means the Société de transport de la Communauté urbaine de Montréal, the Société de transport de la rive sud de Montréal, the Société de transport de l’Outaouais, the Commission de transport de la Communauté urbaine de Québec and any intermunicipal transit corporation constituted under the Act respecting municipal and intermunicipal transit corporations (R.S.Q., chapter C-70).”

c. F-2.1,  
s. 61, am.

**29.** Section 61 of the said Act is amended by adding the following paragraph:

Residential and non-residential immovables

“However, in the case of a unit of assessment referred to in the fifth paragraph of section 244.11, the roll shall make no distinction between, on the one hand, the non-residential or residential immovables referred to in the first paragraph of the said section and, on the other hand, residential immovables not subject to the said paragraph or farm immovables which are included in the unit of assessment. For the purposes of this paragraph, “farm immovable” means any immovable forming part of 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).”

c. F-2.1,  
s. 63, am.

**30.** Section 63 of the said Act is amended

(1) by replacing the words “a territory contemplated in section 8” in the second line of subparagraph 2 of the first paragraph by the words “an unorganized territory”;

(2) by replacing the words “municipal corporation” in the third line of the third paragraph by the words “local municipality”.

c. F-2.1,  
s. 65, am. **31.** Section 65 of the said Act, amended by section 12 of chapter 29 of the statutes of 1991, is again amended by inserting the words “, other than those of an oil refinery, which are” after the word “accessories” in the first line of paragraph 1.

c. F-2.1,  
s. 65.1,  
added **32.** The said Act is amended by inserting, after section 65, the following section:

Exception **“65.1** Immovables situated within the battery limits of an oil refinery, with the exception of the land, land development works, structures intended to lodge persons, shelter animals or store things and sites in or on which property is or will be located shall not be entered on the roll.”

c. F-2.1,  
ss. 69 to  
69.8, added **33.** The said Act is amended by inserting, after section 68.1, the following division:

#### “DIVISION V

##### “SCHEDULE TO THE ROLL

Schedule **“69.** The roll of a local municipality which adopts a resolution to that effect shall contain a schedule setting out, for each unit of assessment identified on the roll in accordance with section 57.1, the percentage representing the taxable value of separate premises included in the unit in relation to the total taxable value of all such premises. In addition to this percentage and the information needed to identify the unit and the separate premises, the schedule shall mention the name of the person occupying the premises or shall indicate that the premises are unoccupied, shall indicate that that person is entitled to receive a subsidy under section 244.20, where such is the case, and shall mention, if applicable, the proportion represented by the part of the separate premises for which the Commission, in accordance with section 236.1, has recognized the activity carried on by that person.

Separate  
premises Every part of a unit of assessment which is the subject of a separate lease, or is intended to be the subject of such a lease, or which is occupied exclusively by the owner or is intended to be so occupied by him and which is a non-residential immovable other than a farm

immovable within the meaning of the second paragraph of section 61 or a residential immovable referred to in the first paragraph of section 244.11 constitutes separate premises.

Taxable value

For the purposes of the first paragraph, the value of separate premises which constitute a non-taxable immovable in respect of which the surtax provided for in section 244.11 must be paid in accordance with the first paragraph of section 208, or in respect of which a sum in lieu of the surtax must be paid either by the Government in accordance with the second paragraph of section 210 or the first paragraph of sections 254 and 255, or by the Crown in right of Canada or one of its mandataries, shall be deemed to be a taxable value. For the purposes of the second paragraph, the part of the unit of assessment which is intended to be the subject of a separate lease or which is intended to be occupied exclusively by the owner shall be delimited by taking into consideration the largest possible aggregate of parts of the unit which, normally and in the short term, may be leased or occupied only as a whole; in the case of a residential immovable referred to in the first paragraph of section 244.11, the aggregate of the parts intended for lodging constitutes separate premises.

Information

A local municipality may provide that the schedule contain the information referred to in the first paragraph only for the units of assessment identified on the roll in accordance with section 57.1 in which at least one owner or occupant of separate premises is a person who is entitled to receive a subsidy under section 244.20.

Applicable provisions

The fourth and fifth paragraphs of section 57.1 apply, adapted as required, to the resolution provided for in the first paragraph of this section or to the resolution by which a municipality avails itself of the fourth paragraph of this section.

“CHAPTER V.1

“CONTENTS OF THE ROLL OF RENTAL VALUES

“DIVISION I

“PLACES OF BUSINESS

Place of business

“**69.1** Every place of business situated in the territory of a local municipality shall be entered on the roll of rental values of the municipality.

Place of business

“**69.2** Every unit of assessment which must be entered on the real estate assessment roll in which a person carries on an activity

mentioned in section 232 and by reason of which the person may be required to pay the business tax referred to in the said section, or by reason of which a sum in lieu of such tax must be paid either by the Government in accordance with the second paragraph of section 210 or section 254, or by the Crown in right of Canada or one of its mandataries, is a place of business.

Part of unit      However, where such an activity is carried on in a part of the unit forming the object of a lease, or in several parts forming the objects of separate leases, each part constitutes a place of business distinct from the remainder of the unit.

Place of business      **“69.3** Each place of business shall be entered in the name of the person who carries on the activity referred to in section 69.2.

Accuracy of information      **“69.4** The assessor must, at least once every three years, verify the accuracy of the information in his possession concerning each place of business.

Accuracy of information      However, in the case of a local municipality having a population of less than 5 000 inhabitants, he shall do so at least once every six years.

## “DIVISION II

### “RENTAL VALUE OF PLACES OF BUSINESS

Rental value      **“69.5** The roll shall indicate the rental value of each place of business.

Rental value      The rental value shall be established on the basis of the gross annual rent that would most likely be obtained under a lease renewable from year to year, according to market conditions, including real estate taxes or sums in lieu thereof and the operating expenses of the unit of assessment or, as the case may be, of that part of the unit represented by the place of business and excluding the price or value of services other than those relating to the immovable.

Applicable provisions      **“69.6** Sections 42 to 46.1 apply to the roll of rental values, subject to the following adaptations:

- (1) “roll” means the roll of rental values;
- (2) “value” means the rental value;
- (3) “unit of assessment” means the place of business;
- (4) “exchange value” means the rental value defined in the second paragraph of section 69.5;

- (5) “price” and “sale price” mean the annual rent;
- (6) “sale” and “transfer of ownership” mean a lease renewable from year to year;
- (7) “vendor” means the lessor;
- (8) “purchaser” means the lessee;
- (9) “sell” means to lease;
- (10) “purchase” means to rent.

“DIVISION III

“OTHER PARTICULARS

Place of business      **“69.7** The roll of rental values shall identify each place of business in respect of which a sum in lieu of the business tax must be paid, either by the Government under the second paragraph of section 210 or section 254, or by the Crown in right of Canada or one of its mandataries.

Non-taxable place of business      For the purposes of any provision of an Act or a statutory instrument, such a place of business and its rental value shall be considered as being non-taxable, subject to the second paragraph of section 253.34.

Particulars      **“69.8** The roll of rental values shall contain any other particular required by a regulation made under paragraph 1 of section 263.”

c. F-2.1, s. 70, am.      **34.** Section 70 of the said Act is amended by replacing the first paragraph by the following paragraph:

Roll      **“70.** The assessor shall sign the roll and, on or after 15 August preceding the first fiscal year for which the roll is made but not later than the following 15 September, he shall deposit it at the office of the clerk of the local municipality.”

c. F-2.1, s. 71, am.      **35.** Section 71 of the said Act is amended by replacing the words “municipality that the roll cannot be deposited before 16 September preceding its coming into force” in the first, second and third lines by the words “, municipal body responsible for assessment, that the roll cannot be deposited before 16 September preceding the first fiscal year for which it is made”.

c. F-2.1, ss. 72 and 72.1, re-placed      **36.** Sections 72 and 72.1 of the said Act are replaced by the following sections:

Roll in force      **“72.** If the roll is not deposited in accordance with section 70 or 71, the roll in force on 31 December preceding the first fiscal year for which the new roll should have been made shall become the roll of the local municipality for that fiscal year.

New roll      In such a case, the assessor is required to draw up a new roll for the next two fiscal years and deposit it in accordance with section 70 or 71.

New roll      If the roll referred to in the second paragraph is not so deposited, the first paragraph again applies and the assessor is required to draw up a new roll for the last fiscal year in the three-year cycle and deposit it in accordance with section 70 or 71.

Roll in force      If the roll referred to in the third paragraph is not thus deposited, the roll in force on 31 December preceding the fiscal year for which the new roll should have been made shall become the roll of the municipality for that fiscal year.

Year of application      **“72.1** The following fiscal years shall be deemed to be the third year of application of a roll:

(1) every fiscal year for which a roll applies which is in addition to those for which it was made in accordance with section 14, 14.1 or 183;

(2) the second fiscal year for which a roll made under the second paragraph of section 72 applies;

(3) the fiscal year for which a roll made under the third paragraph of section 72 applies.”

c. F-2.1,  
s. 74.1, am.

**37.** Section 74.1 of the said Act is amended

(1) by replacing the words “three-year roll applies, the clerk of the municipal corporation” in the second and third lines by the words “roll applies, the clerk of the local municipality”;

(2) by inserting the word and figure “or 174.2” after the figure “174” in the fifth line;

(3) by adding the following paragraph:

Exception      **“Notwithstanding paragraph 3 of section 72.1, the first paragraph of this section does not apply in cases where the roll applies to only one fiscal year.”**

c. F-2.1,  
s. 76, am.      **38.** Section 76 of the said Act is amended by replacing the first paragraph by the following paragraph:

Coming into  
force      **“76.** The roll comes into force at the beginning of the first fiscal year for which it is made or, in the case of a roll deposited under the third paragraph of section 72, at the beginning of the fiscal year for which it is made.”

c. F-2.1,  
s. 77, am.      **39.** Section 77 of the said Act is amended by inserting the words and figures “or 174.2, in addition to the case provided for in section 174.1” after the figure “174” in the second line of the second paragraph. .

c. F-2.1,  
s. 78, am.      **40.** Section 78 of the said Act is amended

(1) by replacing the words “municipal corporation” in the first line of the first paragraph by the words “local municipality”;

(2) by replacing the word “municipality” in the fourth line of the second paragraph by the words “municipal body responsible for assessment”;

(3) by replacing the words “municipal corporation” in the fourth line of the third paragraph by the word “body”.

c. F-2.1,  
s. 79, am.      **41.** Section 79 of the said Act is amended

(1) by replacing the word “occupant” in the second line of the second paragraph by the words “the occupant or respecting the place of business of which he is the occupant”;

(2) by inserting the words “or place of business” after the word “immoveable” in the fourth line of the second paragraph;

(3) by inserting the words “or place of business” after the word “immoveable” in the fifth line of the second paragraph;

(4) by replacing the words “municipal corporation and the municipality” in the first line of the third paragraph by the words “local municipality and the municipal body responsible for assessment”.

c. F-2.1,  
s. 80.1, am.      **42.** Section 80.1 of the said Act is amended by replacing the words “the owner or occupant of an immovable or a” in the first line of the second paragraph by the words “an owner, occupant or”.

c. F-2.1,  
s. 80.2,  
added      **43.** The said Act is amended by inserting, after section 80.1, the following section:

Extract from roll      **“30.2** The assessor must, within 30 days after the deposit of the roll, send to the Minister, free of charge, any extract from the roll containing an entry used for calculating a sum payable by the Government under any of sections 210, 254 and 257.

Extract from roll      Such an extract may be sent in the form of an authenticated copy or any other document, depending on what is more convenient for the Minister and the assessor.”

c. F-2.1,  
s. 81, am.      **44.** Section 81 of the said Act is amended by replacing the first and second paragraphs by the following paragraphs:

Notice of assessment      **“81.** The clerk of the local municipality shall, before 1 March each year, mail a notice of assessment to every person in whose name a unit of assessment or a place of business, as the case may be, is entered on the roll.

Tax account      He shall, before the same date, mail a tax account to every person referred to in the first paragraph if the unit of assessment or place of business entered in his name is subject to a municipal real estate tax or a business tax, as the case may be, which has been imposed and which is to be collected during the fiscal year concerned. The account may include other municipal taxes or compensations payable by the addressee.

Notice or account      Where a unit of assessment or place of business is entered in the name of more than one person, the clerk may mail the notice or account to only one of them, indicating therein that it is intended for the addressee and for the other persons, who may be designated collectively.

Notice or account      The notice and the account must comply with the regulation made under paragraph 2 of section 263.”

c. F-2.1,  
s. 82,  
replaced      **45.** Section 82 of the said Act is replaced by the following section:

Billing and sending of tax accounts      **“82.** Where the community has jurisdiction over the billing and sending of the tax accounts of the local municipality, the secretary or the treasurer of the community shall carry out the functions assigned to the clerk of the local municipality under section 81.

Agreement      Where an agreement has been entered into under section 196, those functions shall be carried out by the clerk of the local municipality or the municipal body responsible for assessment to which the exercise of the jurisdiction has been delegated.”

c. F-2.1,  
s. 83, am.      **46.** Section 83 of the said Act is amended

(1) by striking out the words “real estate” in the second line of the first paragraph;

(2) by replacing the words “municipal corporation” in the first line of the second paragraph by the words “local municipality”.

c. F-2.1,  
s. 88, am.

**47.** Section 88 of the said Act is amended by replacing the words “municipal corporation or municipality” in the second line by the words “local municipality or a municipal body responsible for assessment”.

c. F-2.1,  
s. 100, am.

**48.** Section 100 of the said Act is amended

(1) by replacing the words “, a place of business or premises” in the second and third lines of the second paragraph by the words “or a place of business”;

(2) by replacing the words “to act as an assessor for a municipality pursuant to section 22” in the sixth and seventh lines of the second paragraph by the words “, pursuant to section 22, to act as an assessor for a municipal body responsible for assessment”.

c. F-2.1,  
s. 108, am.

**49.** Section 108 of the said Act is amended

(1) by replacing the words “, a place of business or premises” in the first and second lines of the first paragraph by the words “or place of business”;

(2) by replacing the last line of the first paragraph by the words “the local municipality whose roll is involved.”;

(3) by replacing the words “several municipal corporations” in the first and second lines of the second paragraph by the words “the territories of several local municipalities”;

(4) by replacing, in the French text, the word “celle” in the third line of the second paragraph by the word “celui”.

c. F-2.1,  
s. 110, am.

**50.** Section 110 of the said Act is amended by replacing the words “, a place of business or premises” in the first and second lines of the first paragraph by the words “or a place of business”.

c. F-2.1,  
s. 114, am.

**51.** Section 114 of the said Act is amended by replacing the words “, a place of business or premises” in the first and second lines of the first paragraph by the words “or place of business”.

c. F-2.1,  
s. 118, am.      **52.** Section 118 of the said Act is amended by replacing the words “, a place of business or premises” in the first and second lines by the words “or place of business”.

c. F-2.1,  
s. 120, am.      **53.** Section 120 of the said Act is amended by replacing the words “, a place of business or premises” in the first and second lines of the first paragraph by the words “or place of business”.

c. F-2.1,  
s. 124, am.      **54.** Section 124 of the said Act is amended

(1) by replacing the words “municipal corporation” in the first and second lines of the third paragraph by the words “local municipality”;

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

Exception      “However, no complaint may be submitted with regard to the schedule to the roll provided for in section 69.”

c. F-2.1,  
s. 125, am.      **55.** Section 125 of the said Act is amended by replacing the words “municipal corporation, municipality” in the first line by the words “local municipality, municipal body responsible for assessment”.

c. F-2.1,  
s. 126,  
replaced      **56.** Section 126 of the said Act is replaced by the following section:

Complaint  
by Minister      **“126.** The Minister may submit a complaint with regard to an entry used for calculating a sum payable by the Government under any of sections 210, 254 and 257.”

c. F-2.1,  
s. 131.1,  
replaced      **57.** Section 131.1 of the said Act is replaced by the following section:

Filing of  
complaint      **“131.1** If, after the last day of February of the fiscal year during which the roll comes into force, the Minister receives a demand for payment of a sum payable by the Government for that fiscal year under any of sections 210, 254 and 257, he may, if he has not received the extract from the roll containing the entry used for calculating the sum before 1 March of the fiscal year in accordance with section 80.2, file a complaint under section 126 with regard to the entry within 60 days of the receipt of the demand.”

c. F-2.1,  
s. 131.2,  
am.      **58.** Section 131.2 of the said Act is amended by inserting the word and figure “or 174.2” after the figure “174” in the third line.

c. F-2.1,  
s. 132,  
replaced

**59.** Section 132 of the said Act is replaced by the following section:

Filing

**“132.** Every complaint concerning an alteration to the roll made under section 174 or 174.2 must be filed before 1 May following the coming into force of the roll, or before the sixty-first day after the sending of the notice provided for in section 180 to the person in whose name the property affected by the alteration is or was entered on the roll, whichever comes later, or, in the case of a complaint under section 126, before the sixty-first day after the receipt by the Minister of a copy of the notice.”

c. F-2.1,  
s. 133, am.

**60.** Section 133 of the said Act is amended by replacing the words “sending of the assessment notice, in accordance with subparagraph 3 of the third paragraph of section 183” in the third, fourth and fifth lines by the words “sending to the addressee, in accordance with subparagraph 3 of the third paragraph of section 183, of the notice of assessment or, in the case of a complaint under section 126, within sixty days from the receipt by the Minister of the extract from the roll sent in accordance with the said subparagraph.”

c. F-2.1,  
s. 134, am.

**61.** Section 134 of the said Act is amended by replacing the words “, the board may accept a complaint after the time” in the third and fourth lines by the words “for the fiscal year during which the roll comes into force, the board may accept a complaint after the expiry of the time prescribed in section 130”.

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

**62.** Section 135 of the said Act is amended by replacing the third paragraph by the following paragraph:

Several  
units of  
assessment

**“If a complaint concerns several units of assessment or places of business, a complaint is deemed to be filed for each unit or place.”**

c. F-2.1,  
s. 136, am.

**63.** Section 136 of the said Act is amended by replacing the third line by the words “local municipality and to the municipal body responsible for assessment”.

c. F-2.1,  
s. 137,  
replaced

**64.** Section 137 of the said Act is replaced by the following section:

Complainant

**“137.** If the complainant is not the person in whose name the unit of assessment or place of business concerned in the complaint is entered on the roll, the secretary of the section shall send a copy of the complaint to that person as soon as possible.

Dispute

That person may intervene in the dispute. In such case, he shall be regarded as a party thereto.”

c. F-2.1,  
s. 138, am. **65.** Section 138 of the said Act is amended by replacing the words “municipal corporation and, as the case may be, the municipality” in the first and second lines by the words “local municipality and the municipal body responsible for assessment”.

c. F-2.1,  
s. 138.1,  
am. **66.** Section 138.1 of the said Act, amended by section 14 of chapter 29 of the statutes of 1991, is again amended

(1) by replacing the figure “254” in the fourth line of the first paragraph by “210, 254 or 257”;

(2) by inserting the words “In such case, he shall be regarded as a party thereto.” at the end of the second paragraph.

c. F-2.1,  
s. 139,  
replaced **67.** Section 139 of the said Act is replaced by the following section:

Decision **“139.** The board must render its decision on a complaint within two years from its filing.”

c. F-2.1,  
s. 140, am. **68.** Section 140 of the said Act is amended

(1) by replacing the words “, to the parties, and in the case provided for in section 137, to the owner of the property regarding which the complaint is made,” in the second, third and fourth lines of the first paragraph by the words “and to the parties”;

(2) by replacing the words “, the other parties, and in the case provided for in section 137, to the owner of the property regarding which the complaint is made” in the third, fourth and fifth lines of the second paragraph by the words “and to the other parties”.

c. F-2.1,  
s. 141, am. **69.** Section 141 of the said Act is amended

(1) by replacing “, at least 30 days previously, to the parties and, in the case provided for in section 137, to the owner of the property regarding which the complaint is made” in the fourth, fifth and sixth lines of the first paragraph by “to the parties, at least 30 days previously”;

(2) by striking out the words “and, in the case provided for in section 137, to the owner of the property regarding which the complaint is made” in the third and fourth lines of the second paragraph;

(3) by replacing the words “defendant parties” in the fifth line of the second paragraph by the words “parties other than the complainant”.

c. F-2.1,  
s. 145, am. **70.** Section 145 of the said Act is amended by inserting the words “or place of business” after the word “assessment” in the second line.

c. F-2.1,  
s. 147, am. **71.** Section 147 of the said Act is amended

(1) by inserting the words “or place of business” after the word “assessment” in the second line of the first paragraph;

(2) by inserting the words “or place of business” after the word “assessment” in the fourth line of the first paragraph;

(3) by inserting the words and figures “or 69.5 and 69.6” after the figure “46” in the fifth line of the first paragraph;

(4) by inserting the words “for the first fiscal year for which the roll applies” after the figure “264” in the sixth line of the first paragraph;

(5) by striking out the second sentence of the first paragraph.

c. F-2.1,  
s. 149, am. **72.** Section 149 of the said Act is amended by striking out the words “by registered or certified mail” in the third line.

c. F-2.1,  
s. 150, am. **73.** Section 150 of the said Act is amended by striking out the words “by registered or certified mail” in the fourth line.

c. F-2.1,  
s. 151, am. **74.** Section 151 of the said Act is amended by inserting the following paragraph:

Exception “However, no such request may be submitted with regard to the schedule to the roll provided for in section 69.”

c. F-2.1,  
s. 153, am. **75.** Section 153 of the said Act is amended

(1) by replacing the words “, by registered or certified mail, to the owner of the property regarding which the request is made” in the second, third and fourth lines of the first paragraph by the words “to the person in whose name the unit of assessment or place of business is entered on the roll”;

(2) by replacing the words “and the manner and time in which that right may be exercised” in the fifth and sixth lines of the first paragraph by the words “the manner in which that right may be exercised and the manner of establishing the time limit therefor”;

(3) by replacing the words “municipal corporation and, where applicable, of the municipality” in the first and second lines of the

second paragraph by the words “local municipality and the municipal body responsible for assessment”;

(4) by replacing the words “immoveable contemplated in section 255” in the second line of the third paragraph by the words “entry used to compute a sum payable by the Government under any of sections 210, 254 and 257”.

c. F-2.1,  
s. 154, am. **76.** Section 154 of the said Act, amended by section 15 of chapter 29 of the statutes of 1991, is again amended by replacing paragraph 2 by the following paragraph:

“(2) the expiry of sixty days after the sending of the notice provided for in section 153 or, in the case of a complaint under section 126, the expiry of sixty days after the receipt by the Minister of a copy of the notice.”

c. F-2.1,  
s. 156, am. **77.** Section 156 of the said Act is amended

(1) by replacing the words “municipal corporation” in the first line of the first paragraph by the words “local municipality”;

(2) by replacing the words “municipal corporation and, where applicable, to the clerk of the municipality” in the second and third lines of the second paragraph by the words “local municipality and the clerk of the municipal body responsible for assessment”.

c. F-2.1,  
s. 157.1,  
am. **78.** Section 157.1 of the said Act is amended by replacing the words “paragraph of section 174 other than paragraph 1” in the third line by the words “provision of Chapter XV other than paragraph 1 of section 174”.

c. F-2.1,  
s. 171, am. **79.** Section 171 of the said Act is amended

(1) by replacing the words “municipal corporation” in the third line of the first paragraph by the words “local municipality”;

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

Time limit “On pain of dismissal, a motion to quash must be brought,

(1) where it concerns the whole roll, before 1 May following the deposit of the roll;

(2) where it concerns an entry which has not been altered, before 1 May following the deposit of the roll, or before the sixty-first day

after the sending, for the fiscal year during which the roll comes into force, of the notice of assessment setting forth such entry, whichever comes later;

(3) where it concerns an entry which has been altered in accordance with section 174 or 174.2, before 1 May following the deposit of the roll, or before the sixty-first day after the sending of the notice setting forth the alteration, whichever comes later.”

c. F-2.1,  
s. 172.1,  
added

**80.** The said Act is amended by inserting, after section 172, the following section:

Recourses

“**172.1** Notwithstanding sections 171 and 172, none of the recourses provided for therein may be exercised in respect of the schedule to the roll provided for in section 69 or in respect of any of the entries made therein.”

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

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

(1) by inserting the words “real estate assessment” before the word “roll” in the first line;

(2) by inserting, after paragraph 13, the following paragraphs:

“(13.1) to take account of the fact that a unit of assessment becomes or ceases to be subject to section 57.1, that a unit subject to section 57.1 changes category under that section, or with respect to that section, to insert an indication unduly omitted or strike out an indication unduly entered;

“(13.2) to take account of the fact that a unit of assessment or a part thereof has become or has ceased to be a unit or separate premises to be entered on the schedule provided for in section 69 and to update information which relates to the units and separate premises entered on the schedule. However, percentages of value are to be altered only as a result of an alteration made under another paragraph of this section or under section 182 or as a result of the addition or withdrawal of separate premises;”.

c. F-2.1,  
ss. 174.1  
to 174.2,  
added

**82.** The said Act is amended by inserting, after section 174, the following sections:

Alterations

“**174.1** The assessor may, before the roll comes into force, make alterations to the schedule provided for in section 69 even if not as part of an updating under section 174.

Coming into force roll. Such an alteration shall come into force at the same time as the roll.

Alterations **“174.2** The assessor shall alter the roll of rental values

(1) to make it consistent with his request for a correction *ex officio*, in the case provided for in section 155;

(2) to replace an entry quashed or set aside, to the extent that the court has not prescribed the content of the new entry and has not quashed the entire roll or set the whole of it aside;

(3) to enter thereon a place of business unduly omitted or strike out a property unduly entered thereon;

(4) to take account of the fact that a property entered on the roll has ceased to be a place of business that is to be entered thereon or that a property not entered on the roll has become such a place of business;

(5) to take account of the fact that a place of business has come or ceased to be subject to section 69.7 or to insert an indication unduly omitted or strike out an indication unduly entered with respect to the said section;

(6) to indicate a decrease or increase in the rental value of a place of business resulting from an event referred to in paragraph 6, 7 or 18 of section 174;

(7) to give effect to a change of occupant of a place of business;

(8) to correct an error in writing or in calculation or another clerical error.”

c. F-2.1,  
s. 175, am.

**83.** Section 175 of the said Act is amended

(1) by inserting the words and figures “or paragraph 2, 3, 4 or 6 of section 174.2” after the figure “174” in the second line of the first paragraph;

(2) by inserting the words “or place of business” after the word “assessment” in the third line of the first paragraph;

(3) by replacing the words “that section” in the fourth line of the first paragraph by the words “either of the said sections”;

(4) by inserting “or V.1” after “V” in the first line of the second paragraph;

(5) by inserting the word and figure “or 174.2” after the figure “174” in the second line of the third paragraph.

c. F-2.1,  
s. 176, am. **84.** Section 176 of the said Act is amended by inserting the word and figures “, 174.1 or 174.2” after the figure “174” in the second line of the first paragraph.

c. F-2.1,  
s. 177, am. **85.** Section 177 of the said Act is amended

(1) by inserting the word and figure “or 174.2” after the figure “174” in the first line;

(2) by replacing the words “that section” in the first line of paragraph 1 by the words “those sections”;

(3) by replacing the words “that section” in the first line of paragraph 3 by the word and figure “section 174”;

(4) by replacing the words “that section” in the first line of paragraph 4 by the words and figures “section 174 and paragraph 3 of section 174.2”;

(5) by replacing the words “that section” in the first and second lines of paragraph 5 by the words and figures “section 174 and in paragraphs 4 to 8 of section 174.2”;

(6) by replacing the words “that section” in the first line of paragraph 6 by the word and figure “section 174”;

(7) by replacing the words “that section” in the first line of paragraph 7 by the word and figure “section 174”.

c. F-2.1,  
s. 178, am. **86.** Section 178 of the said Act is amended by inserting the word and figure “or 174.2” after the figure “174” in the first line.

c. F-2.1,  
s. 180,  
replaced **87.** Section 180 of the said Act is replaced by the following section:

Notice of  
alteration

**180.** After having received the certificate, the clerk of the local municipality shall send a notice of alteration to the person in whose name the property concerned is entered on the roll, or was entered thereon immediately before the alteration.

Notice

Where applicable, the notice shall set forth the right referred to in section 181, specify how the time in which it may be exercised is established and, in the case of the right of complaint, specify the manner in which it may be exercised.

Notice           The clerk shall send a copy of the notice to the school board concerned and to the municipal body responsible for assessment.

Copy             He shall send to the Minister a copy of the notice of every alteration concerning an entry used in calculating a sum payable by the Government under any of sections 210, 254 and 257.”

c. F-2.1,  
s. 181,  
replaced       **88.** Section 181 of the said Act is replaced by the following section:

Complaint  
or action       **“181.** A complaint may be filed or an action to quash or set aside may be brought with regard to an alteration made under section 174 or 174.2, within the time limit provided for in section 132, paragraph 3 of the second paragraph of section 171 or the first paragraph of section 172, as the case may be.

Exception       However, no complaint may be filed with regard to an alteration made under paragraph 1 of section 174 or 174.2. In addition, no complaint or motion to quash or set aside may be filed or brought in respect of an alteration to the schedule to the real estate assessment roll provided for in section 69.”

c. F-2.1,  
s. 182, am.     **89.** Section 182 of the said Act is amended

(1) by replacing the words “clerk of the municipal corporation” in the first line of the first paragraph by the word “assessor”;

(2) by inserting the words “receipt, by the municipal body responsible for assessment, of a copy of the” at the end of the first line of the second paragraph;

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

Applicable  
provisions     “Sections 176 and 179 and the first, third and fourth paragraphs of section 180 apply to an alteration under this section.”

c. F-2.1,  
s. 183, am.     **90.** Section 183 of the said Act is amended

(1) by replacing the word “municipality” in the first line of the first paragraph by the words “municipal body responsible for assessment”;

(2) by striking out the words “under section 174” in the third line of subparagraph 1 of the third paragraph;

(3) by inserting the words “80.2 and in the first paragraph of section” after the word “section” in the first line of subparagraph 3 of the third paragraph;

(4) by adding the words “however, a complaint referred to in section 126 must be filed within 60 days of the receipt by the Minister of the extract from the roll referred to in section 80.2 and sent in accordance with subparagraph 3;” at the end of subparagraph 4 of the third paragraph;

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

Court order “The court may order the performance of any act which may be required to offset the financial effects of the quashing or setting aside of the roll and its retroactive replacement by the new roll, and take into account, as far as possible, the situation that would have existed if the new roll had applied instead of the replaced roll.”

c. F-2.1,  
s. 184, am. **91.** Section 184 of the said Act is amended by inserting the figure “, 174.2” after the figure “174” in the first line.

c. F-2.1,  
Chap. XVI,  
repealed **92.** Chapter XVI of the said Act is repealed.

c. F-2.1,  
ss. 195 and  
196, re-  
placed **93.** Sections 195 and 196 of the said Act are replaced by the following sections:

Agreement “**195.** Two municipal bodies responsible for assessment may enter into an agreement under which one delegates to the other the exercise of its jurisdiction in such matters.

Agreement “**196.** Two local municipalities or municipal bodies responsible for assessment may enter into an agreement under which one party delegates to the other the exercise of its jurisdiction in matters concerning the sending of notices of assessment and tax accounts or concerning the collection of taxes.”

c. F-2.1,  
s. 198, am. **94.** Section 198 of the said Act is amended by striking out the words “municipal corporation or municipality that is a” in the third line.

c. F-2.1,  
s. 198.1,  
am. **95.** Section 198.1 of the said Act is amended

(1) by replacing the words “municipality or municipal corporation” in the second and third lines of the first paragraph by the words “local municipality or any other municipal body responsible for assessment”;

(2) by replacing the words “municipal corporation” in the first line of the third paragraph by the word “body”;

(3) by replacing the words “municipal corporation” in the first line of the fourth paragraph by the word “body”;

(4) by replacing, in the French text, the word “Elle” in the second line of the fourth paragraph by the word “Il”.

c. F-2.1,  
s. 199, am. **96.** Section 199 of the said Act is amended by replacing the words “municipal corporation or municipality” in the first and second lines by the words “local municipality or municipal body responsible for assessment”.

c. F-2.1,  
s. 200, am. **97.** Section 200 of the said Act is amended

(1) by replacing the words “municipal corporation or a municipality” in the first line of the first paragraph by the words “local municipality or a municipal body responsible for assessment”;

(2) by replacing the words “municipal corporation or the municipality” in the second line of the fourth paragraph by the words “municipality or the body”;

(3) by replacing the words “municipal corporation or the municipality” in the seventh and eighth lines of the fourth paragraph by the words “municipality or the body”.

c. F-2.1,  
s. 201, am. **98.** Section 201 of the said Act is amended

(1) by replacing the second, third, fourth, fifth and sixth lines of the first paragraph by the following words: “who is employed by a party to an agreement entered into under section 195 or 196 becomes an employee of another party pursuant to such agreement, his accumulated social benefits may be transferred at his request, on”;

(2) by replacing, in the French text, the word “bénéfices” in the first line of the second paragraph by the word “avantages”.

c. F-2.1,  
s. 203, am. **99.** Section 203 of the said Act is amended by inserting the words “real estate assessment” before the word “roll” in the first line.

c. F-2.1,  
s. 204, am. **100.** Section 204 of the said Act is amended

(1) by replacing the words “municipal corporation” in the first line of paragraph 3 by the words “local municipality”;

(2) by replacing the words “municipal corporation” in the first line of paragraph 4 by the words “local municipality”;

(3) by replacing the words “county corporation or to a mandatarly of a community, county corporation or municipal corporation” in the first, second and third lines of paragraph 5 by the words “regional county municipality or to a mandatarly of a community, regional county municipality or local municipality”;

(4) by replacing the words and figure “a territory contemplated in section 8” in the second line of subparagraph *b* of paragraph 6 by the words “an unorganized territory”;

(5) by replacing the words “municipal corporation” in the second line of paragraph 10 by the words “local municipality”.

c. F-2.1,  
s. 205, am.

**101.** Section 205 of the said Act is amended

(1) by replacing the words “municipal corporation” in the first line of the first paragraph by the words “local municipality”;

(2) by replacing the words “municipal corporation” in the third line of the fourth paragraph by the word “municipality”;

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

Applicabil-  
ity

“The preceding four paragraphs do not apply to an immovable which becomes taxable under the second paragraph of section 208.”

c. F-2.1,  
s. 206, am.

**102.** Section 206 of the said Act is amended

(1) by replacing the words “municipal corporation” in the first line by the words “local municipality”;

(2) by striking out the words and figures “contemplated in paragraph 4, 5, 10, 11 or 12 of section 204 and” in the second line;

(3) by replacing the words “municipal corporation” in the fifth line by the word “municipality”.

c. F-2.1,  
s. 209, am.

**103.** Section 209 of the said Act is amended

(1) by replacing the words “municipal corporation” in the first and second lines of the first paragraph by the words “local municipality”;

(2) by replacing the words “municipal corporation” in the first line of the second paragraph by the word “municipality”;

(3) by replacing the words “municipal corporation” in the first line of the third paragraph by the word “municipality”.

c. F-2.1,  
s. 210, am.

**104.** Section 210 of the said Act is amended

(1) by replacing the words “municipal corporation” in the second line of the second paragraph by the words “local municipality”;

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

Payment

“The amount referred to in the second paragraph shall be paid only upon the production by the municipality or school board of a demand for payment on the form supplied by the person required to make payment of that amount, within the time limit prescribed by regulation under subparagraph *g* of paragraph 2 of section 262.”

c. F-2.1,  
s. 211, am.

**105.** Section 211 of the said Act is amended

(1) by replacing the words “value of” in the fourth line of the second paragraph by the words “unit rate for”;

(2) by replacing the words “value of” in the fifth line of the second paragraph by the words “unit rate for”;

(3) by inserting, at the end of the second paragraph, the following sentence: “The average unit rate is the quotient obtained by dividing the total value of the land by its total area.”;

(4) by replacing the words “municipal corporation” in the first line of the third paragraph by the words “local municipality”.

c. F-2.1,  
s. 223, am.

**106.** Section 223 of the said Act is amended

(1) by replacing the words “municipal corporation” in the third line of the fourth paragraph by the words “local municipality”;

(2) by replacing the words “municipal corporation” in the fifth line of the fourth paragraph by the word “municipality”;

(3) by replacing the words “municipal corporation” in the sixth line of the fourth paragraph by the word “municipality”.

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

**107.** Section 230 of the said Act is amended

(1) by replacing the words “municipal corporations” in the second line of the first paragraph by the words “local municipalities”;

(2) by striking out the second paragraph;

(3) by striking out the words “amounts necessary for the application of the second paragraph and” in the second and third lines of the third paragraph.

c. F-2.1,  
s. 231, am.

**108.** Section 231 of the said Act is amended

(1) by replacing the words “municipal corporation” in the first line of the first paragraph by the words “local municipality”;

(2) by replacing the words “municipal corporation” in the first line of the second paragraph by the word “municipality”;

(3) by replacing the words “municipal corporation” in the fourth line of the third paragraph by the word “municipality”;

(4) by replacing the words “municipal corporation” in the second line of the fourth paragraph by the word “municipality”.

c. F-2.1,  
s. 231.1,  
am.

**109.** Section 231.1 of the said Act is amended by striking out the words “where the roll is a three-year roll” in the seventh line of the first paragraph.

c. F-2.1,  
s. 231.4,  
added

**110.** The said Act is amended by inserting, after section 231.3 enacted by section 19 of chapter 29 of the statutes of 1991, the following heading and section:

“§ 8.—*Oil refineries*

Taxable  
value

**“231.4** The taxable value of an oil refinery is the difference obtained by subtracting from the value of the refinery established in accordance with sections 42 to 46.1 one-half of the value of those of its tanks which are included in the assessment unit which also includes the land underlying the production area.

Presumption

For the purposes of the first paragraph, any accessory conduit of an oil tank, except a pipeline, shall be deemed to form a part of the tank.”

c. F-2.1,  
s. 232, am.

**111.** Section 232 of the said Act is amended

(1) by replacing the first three lines of the first paragraph by the following:

Business  
tax

**“232.** Every local municipality may, by by-law, impose a business tax on any person entered on its roll of rental values carrying on, for pecuniary gain or not, an economic or”;

(2) by striking out the words “whether or not the activity is carried on for lucrative purposes,” in the sixth and seventh lines of the first paragraph;

(3) by replacing the second and third paragraphs by the following paragraph:

Imposition

“The tax shall be imposed, according to the roll, on the occupant of each place of business on the basis of its rental value, at the rate fixed in the by-law.”

c. F-2.1,  
s. 233,  
replaced

**112.** Section 233 of the said Act is replaced by the following sections:

Maximum  
revenues

**233.** The revenues of a local municipality for a fiscal year from the business tax or, as the case may be, from both the business tax and the surtax on non-residential immovables provided for in section 244.11, shall not exceed the greater of the following amounts:

(1) the amount obtained by multiplying the taxable non-residential real estate assessment of the municipality by the municipality’s standardized aggregate taxation rate and by a coefficient of 0.96;

(2) the amount obtained by multiplying the taxable rental assessment of the municipality by the municipality’s standardized aggregate taxation rate and by a coefficient of 5.5.

Territory

Where the territory of a municipality is situated within that of a public transit authority mentioned in this paragraph, or coincides therewith, the coefficients mentioned in subparagraphs 1 and 2 of the first paragraph shall be replaced by the two coefficients mentioned in one or the other of the following subparagraphs, respectively, depending on the body the territory of which includes or coincides with the territory of the municipality:

(1) in the case of the Société de transport de la Communauté urbaine de Montréal: 1.24 and 7.3;

(2) in the case of the Société de transport de la Ville de Laval: 1.18 and 7.5;

(3) in the case of the Société de transport de la rive sud de Montréal: 1.42 and 10.0;

(4) in the case of the Société de transport de l’Outaouais: 1.05 and 6.9;

(5) in the case of the Commission de transport de la Communauté urbaine de Québec: 1.13 and 6.7;

(6) in the case of the Corporation métropolitaine de transport de Sherbrooke: 1.22 and 7.1;

(7) in the case of the Corporation intermunicipale de transport des Forges: 0.97 and 5.6;

(8) in the case of the Corporation intermunicipale de transport de la rive sud de Québec: 1.05 and 6.2;

(9) in the case of the Corporation intermunicipale de transport du Saguenay: 0.99 and 5.8.

**Territory** However, in the case of a municipality situated within the territory of the Société de transport de l'Outaouais, the second paragraph does not apply unless that municipality is served by the public transit network of the Corporation, within the meaning of section 193.0.1 of the Act respecting the Communauté urbaine de l'Outaouais (R.S.Q., chapter C-37.1) or any regulation under that section.

**Real estate assessment** The taxable non-residential real estate assessment and the taxable rental assessment considered shall be those of the fiscal year for which the revenues are anticipated.

**Surtax** **“233.1** For the purposes of section 233, neither the amount of the surtax payable on a non-taxable unit of assessment under the first paragraph of section 208 nor a sum payable in lieu of the surtax or business tax shall be taken into account.”

**c. F-2.1,**  
**s. 234, am.** **113.** Section 234 of the said Act is amended

(1) by replacing the words “aggregate taxation rate of a municipal corporation” in the first and second lines by the words “standardized aggregate taxation rate of a local municipality for a fiscal year”;

(2) by replacing the word “a” in the first line of paragraph 1 by the word “the”;

(3) by replacing the words “municipal corporation” in the third line of paragraph 1 by the word “municipality”;

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

“(2) the standardized taxable real estate assessment of the municipality for the fiscal year.”

c. F-2.1,  
s. 235, am.

**114.** Section 235 of the said Act is amended

(1) by replacing the first paragraph by the following paragraph:

Standardi-  
zed taxable  
real estate  
assessment

**“235.** For the purposes of section 234, the standardized taxable real estate assessment of a local municipality is the product obtained by multiplying the aggregate of the taxable values entered on its real estate assessment roll by the factor established under section 264 for the first fiscal year for which the roll applies.”;

(2) by replacing the words “corporation whose roll is a three-year roll” in the first line of the second paragraph by the word “municipality”;

(3) by replacing the words “corporation whose roll is a three-year roll” in the first line of the third paragraph by the word “municipality”;

(4) by replacing the words “the taxable” in the second line of the fourth paragraph by the words “their taxable”;

(5) by replacing subparagraphs 1 and 2 of the fourth paragraph and the two lines preceding them by the following: “as the case may be, if any reference in sections 253.28 to 253.30, 253.33 and 253.34 to the coming into force of the roll concerned meant the date of its deposit.”;

(6) by replacing the words “the sum of the adjusted values for that fiscal year established” in the fifth and sixth lines of the fifth paragraph by the words “that established for such fiscal year”;

(7) by inserting the word “taxable” before the word “values” in the third line of the fifth paragraph;

(8) by replacing the sixth and seventh paragraphs by the following paragraphs:

Aggregate  
taxation  
rate

“The standardized aggregate taxation rate of a municipality referred to in the third paragraph shall be established, for the third fiscal year for which the roll applies, as if the municipality were referred to in the second paragraph.

Standardi-  
zation

The standardization referred to in the third and fifth paragraphs shall be obtained by means of the factor referred to in the first paragraph.

Fiscal year

In cases where the sole fiscal year, the second fiscal year or the fiscal year subsequent to the third fiscal year for which a roll applies is deemed to be the third fiscal year under section 72.1, the obligation under the second paragraph of this section to take into account the

values entered on the roll on the date of the second anniversary of its deposit is

(1) in the first case, inoperative;

(2) in the second case, adapted as if the anniversary concerned were the first;

(3) in the third case, adapted as if the anniversary concerned were that preceding the beginning of the supplementary fiscal year for which the roll applies.”

c. F-2.1,  
s. 235.1,  
added

**115.** The said Act is amended by inserting, after section 235, the following section:

Real estate  
assessment

**“235.1** For the purposes of section 233, the taxable non-residential real estate assessment of a local municipality is the aggregate of the taxable values, entered on its real estate assessment roll, of the units of assessment identified in accordance with the first paragraph of section 57.1, regardless of the presumption made under the second paragraph of the said section. However, in the case of a unit identified as belonging to a category established by regulation of the Minister made under paragraph 10 of section 263, that part of its taxable value which corresponds to the percentage prescribed by regulation for the category to which the unit belongs shall be taken into account, instead of its taxable value.

Rental  
assessment

For the purposes of section 233, the taxable rental assessment of a local municipality is the aggregate of the values of places of business entered on its roll of rental values, other than those identified as non-taxable in accordance with section 69.7.

Applicable  
provision

Section 235, except the first and seventh paragraphs, adapted as required and taking into account the non-standardization of the values, applies to the determination of the taxable non-residential real estate assessment or the taxable rental assessment for each fiscal year for which a roll applies.”

c. F-2.1,  
s. 236, am.

**116.** Section 236 of the said Act, amended by section 113 of chapter 85 of the statutes of 1990 and by section 20 of chapter 29 of the statutes of 1991, is again amended

(1) by replacing the words “with respect to” in the first line by the words “by reason of”;

(2) by replacing the fifth, sixth, seventh and eighth lines of paragraph 1 by the words “the Société de la Place des Arts de

Montréal, the Institut de police du Québec, a local municipality, a community, a regional county municipality, a mandatary of a local municipality, community or regional county municipality, a transit commission or corporation whose budget is, by law, submitted to an elected”;

(3) by striking out the words “a foster family within the meaning of the said Act,” in the fourteenth line of paragraph 1;

(4) by replacing the words and figure “a territory contemplated in section 8” in the fourth and fifth lines of paragraph 2 by the words “an unorganized territory”;

(5) by inserting, after paragraph 11, the following paragraphs:

“(12) an activity by reason of which a forest producer’s certificate is issued under sections 120 to 124 of the Forest Act (R.S.Q., chapter F-4.1);

“(13) an activity consisting in furnishing to others a residential immovable other than an immovable for which the operator is required to hold a permit issued under the Tourist Establishments Act (1987, chapter 12), or in furnishing to the persons residing in the immovable or their guests such goods or related service as are reserved for them, to the extent that the activity is carried on in the immovable or dependencies thereof where the goods or related service are furnished”.

**117.** Section 236.1 of the said Act is amended

(1) by striking out the words “carried on in a place of business” in the first and second lines of the first paragraph;

(2) by replacing the words “municipal corporation,” in the third line of the first paragraph by the words “local municipality, in order for the person carrying it on”.

c. F-2.1,  
s. 236.1,  
am.

**118.** Section 236.2 of the said Act is amended

(1) by replacing the words “place of business” in the third line by the word “immovable”;

(2) by replacing the last line by the words “that immovable.”.

c. F-2.1,  
s. 236.2,  
am.

**119.** Section 237 of the said Act is amended

(1) by replacing the words “municipal corporation” in the second line of the first paragraph by the words “local municipality”;

c. F-2.1,  
s. 237, am.

(2) by replacing, in the French text, the words “une place” in the third line of the first paragraph by the words “un lieu”;

(3) by replacing, in the French text, the words “de la place” in the first line of subparagraph 1 of the second paragraph by the words “du lieu”;

(4) by replacing the words “municipal corporation” in the first and second lines of subparagraph *b* of subparagraph 2 of the second paragraph by the word “municipality”;

(5) by replacing, in the French text, the words “de la place” in the second and third lines of subparagraph *b* of subparagraph 2 of the second paragraph by the words “du lieu”.

c. F-2.1,  
s. 239,  
French  
text,  
am.

**120.** The French text of section 239 of the said Act is amended

(1) by replacing the words “une place d'affaires est successivement occupée” in the first line by the words “un lieu d'affaires est successivement occupé”;

(2) by replacing the words “cette place” in the fifth line by the words “ce lieu”.

c. F-2.1,  
s. 240, am.

**121.** Section 240 of the said Act is amended

(1) by replacing, in the French text, the words “une place” in the second line of the first paragraph by the words “un lieu”;

(2) by replacing, in the French text, the word “une” in the third line of the first paragraph by the word “un”;

(3) by replacing the words “municipal corporation” in the fourth line of the first paragraph by the words “local municipality”;

(4) by replacing, in the French text, the words “la nouvelle place” in the fifth and sixth lines of the first paragraph by the words “le nouveau lieu”;

(5) by replacing, in the French text, the words “de la nouvelle place” in the first and second lines of the second paragraph by the words “du nouveau lieu”;

(6) by replacing, in the French text, the words “de la première” in the second line of the second paragraph by the words “du premier”;

(7) by replacing the words “municipal corporation” in the fourth line of the second paragraph by the word “municipality”;

(8) by replacing, in the French text, the words “de la nouvelle place” in the seventh line of the second paragraph by the words “du nouveau lieu”.

c. F-2.1,  
s. 241,  
French  
text,  
am.

**122.** The French text of section 241 of the said Act is amended

(1) by replacing the words “une place” in the second line by the words “un lieu”;

(2) by replacing the word “une” in the third line by the word “un”;

(3) by replacing the words “de la place” in the sixth line by the words “du lieu”.

c. F-2.1,  
s. 242,  
French  
text,  
am.

**123.** The French text of section 242 of the said Act is amended

(1) by replacing the words “une place” in the second line by the words “un lieu”;

(2) by replacing the words “cette place” in the fourth line by the words “ce lieu”.

c. F-2.1,  
s. 243,  
replaced

**124.** Section 243 of the said Act is replaced by the following section:

Notice

**“243.** In the case of a local municipality having a roll of rental values, when an immovable becomes or ceases to be a place of business or when a change of occupant of that place occurs, the owner of the immovable must, within thirty days or within any other time limit agreed upon with the clerk of the municipality, give written notice thereof to the municipality or inform it in any other manner agreed upon with the clerk.

Offence and  
penalty

Every owner who, knowing that his immovable has become or has ceased to be a place of business or that a change of occupant of that place has occurred, fails to inform the municipality thereof in the manner and within the time limit applicable under the first paragraph or, if he learns of the fact too late to act within the time limit, as soon as possible thereafter, is guilty of an offence and is liable to a fine of \$500.

Copy of  
notice

The clerk of the municipality shall transmit to the municipal body responsible for assessment a certified copy of any notice given in accordance with the first paragraph.”

c. F-2.1,  
s. 244,  
repealed

**125.** Section 244 of the said Act is repealed.

c. F-2.1,  
s. 244.2,  
French  
text,  
am.

**126.** The French text of section 244.2 of the said Act is amended by replacing the word “places” in the third line of the first paragraph by the word “lieux”.

c. F-2.1,  
s. 244.3,  
French  
text,  
am.

**127.** The French text of section 244.3 of the said Act is amended by replacing the words “son dépendant” in the first and second lines of the second paragraph by the words “une personne à sa charge”.

c. F-2.1,  
ss. 244.11  
to 244.22,  
added

**128.** The said Act is amended by inserting, after section 244.10, the following division:

“DIVISION III.2

“SURTAX ON NON-RESIDENTIAL IMMOVABLES

Surtax

**“244.11** Every local municipality may, by by-law, impose a surtax on units of assessment, entered on its real estate assessment roll, which are constituted of non-residential immovables or of residential immovables for which the operator is required to hold a permit issued under the Tourist Establishments Act (1987, chapter 12).

Exception

However, a unit of assessment is not subject to the surtax if it is an agricultural operation registered in accordance with a regulation adopted 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), for which a certificate was issued under section 220.2 of this Act, or if it is vacant land or a body of water.

Exception

A unit of assessment is not subject to the surtax if it is a dependency of a residential unit not referred to in the first paragraph or of a unit that is referred to in the second paragraph.

Applicable provisions

Notwithstanding section 2, the second and third paragraphs apply only to whole units of assessment.

Surtax

A unit of assessment is subject to the surtax if it includes both non-residential or residential immovables referred to in the first paragraph and residential immovables not referred to therein or farm immovables within the meaning of the second paragraph of section 61.

Surtax

**“244.12** Subject to Division IV.3, the surtax shall be based on the taxable value of each unit of assessment.

Rate of surtax

**“244.13** The rate of the surtax shall be fixed in the by-law adopted under section 244.11.

Computation	<p>However, in the case of a unit of assessment referred to in the fifth paragraph of the said section, the amount of the surtax shall be computed by applying that part of the rate which corresponds to the percentage prescribed for the units in its category by regulation of the Minister made under paragraph 10 of section 263.</p>
Maximum revenues	<p><b>“244.14</b> The revenues of a local municipality for a fiscal year from the surtax, or from both the surtax and the business tax, as the case may be, shall not exceed the maximum amount of revenues established in accordance with sections 233 to 235.1.</p>
Abatement	<p><b>“244.15</b> The municipality may, in the by-law adopted under section 244.11, provide that the debtor of the surtax is entitled to an abatement when the unit of assessment or separate premises therein are vacant. However, the municipality may, in the by-law, provide that the debtor is entitled to the abatement only if the vacancies in his unit reach a certain percentage and may determine the rules for establishing this percentage.</p>
“premises”	<p>For the purposes of this section and sections 244.16 and 244.17, the word “premises” means premises entered as separate premises on the schedule to the real estate assessment roll provided in section 69.</p>
Vacant premises	<p>Separate premises which are unoccupied and, except if they are in a condition unfit for occupancy or are the subject of work which prevents occupancy, which are on the market for immediate rental shall be regarded as vacant; however, separate premises which cease to be occupied shall not be regarded as vacant until the lapse of 60 days of inoccupancy. The same applies to a unit of assessment; its putting up for sale for immediate occupancy is deemed to be its putting on the market for immediate rental.</p>
Applicable provisions	<p>Notwithstanding section 2, the first three paragraphs apply only to whole units of assessment and whole separate premises.</p>
Rules for calculation of abatement	<p><b>“244.16</b> Any municipality which has availed itself of the provisions of the first paragraph of section 244.15 shall provide, in the by-law adopted under section 244.11, rules for the calculation of an abatement.</p>
Rules	<p>These rules must take into account, in particular,</p> <ol style="list-style-type: none"> <li>(1) the rate of the surtax or, as the case may be, of the part thereof which applies;</li> <li>(2) the basis of imposition of the surtax;</li> </ol>

(3) the percentage entered in respect of the separate vacant premises, where applicable, on the schedule to the real estate assessment roll provided for in section 69;

(4) the part of the fiscal year during which the vacancy exists;

(5) the fixed minimum percentage of vacancy, if any, for which the debtor of the surtax is entitled to an abatement.

Notice           **“244.17** In cases where the municipality has availed itself of the first paragraph of section 244.15, when occupancy of an assessment unit or separate premises thereof begins or ceases or when a change of its occupant occurs, the debtor of the surtax must, within thirty days or within any other time limit agreed upon with the clerk of the municipality, give written notice thereof to that municipality or inform it in any other manner agreed upon with the clerk.

Offence and penalty       Every person who, knowing that occupancy of the unit of assessment or separate premises thereof for which he owes the surtax has begun or ceased or that a change of occupant has occurred, fails to inform the municipality thereof in the manner and within the time limit applicable under the first paragraph or, if he learned of the fact too late to act within the prescribed time, as soon as possible thereafter, is guilty of an offence and liable to a fine of \$500.

Conviction           Every person convicted of an offence under the second paragraph shall lose the right to obtain an abatement under section 244.15 for one year, from the day on which the judgment becomes *res judicata*.

Copy of notice           The clerk of the municipality shall transmit to the municipal body responsible for assessment a certified copy of any notice given in accordance with the first paragraph.

Terms and conditions       **“244.18** A municipality which has availed itself of the provisions of the first paragraph of section 244.15 shall provide, in the by-law adopted under section 244.11, the terms and conditions according to which an abatement is granted as well as the rules which apply where a debtor acquires or loses the right to an abatement during a fiscal year or where the amount of the abatement varies; it may, in particular, provide that interest is added to the amount of a surtax supplement or overpayment which must, in such a case, be paid or refunded.

Abatement           The abatement to which a debtor is entitled for a fiscal year, according to the data known by the municipality at the end of that fiscal year, must be granted to him before 1 March of the following fiscal year.

- Rules of calculation      The municipality must inform a debtor who receives an abatement of the rules of calculation applicable and communicate to him the data which have been used with respect to his assessment unit.
- Prohibition      **“244.19** No debtor may cause any part of the surtax to be borne, directly or indirectly, by the occupant of part of a unit of assessment which does not constitute separate premises entered on the schedule to the real estate assessment roll provided for in section 69 or separate premises which would have been entered if the municipality had not availed itself of the fourth paragraph of that section.
- Subsidy      **“244.20** The occupant of any unit of assessment subject to the surtax or of separate premises included in such a unit and entered on the schedule to the real estate assessment roll provided for in section 69, or the owner of such a unit or premises if occupied by him, is entitled to receive from the local municipality, on written application, a subsidy equal to the amount of the surtax paid by the debtor or, as the case may be, such part of the amount as may be attributed to the separate premises, if such occupant or owner is a person, within the meaning of the third paragraph of section 204.1, who is referred to in a paragraph of section 204 other than paragraphs 1, 1.1 and 2.1, referred to in section 210, referred to in paragraph 8 of section 236, or is a person carrying on in the unit or premises an activity recognized by the Commission in accordance with section 236.1.
- Power      The Commission may exercise the power provided for in section 236.1, for the purposes of this section, even where the municipality does not impose the business tax.
- Subsidy      If the person entitled to the subsidy occupies separate premises, the amount of the subsidy shall be equal to that part of the amount of the surtax paid which corresponds to the percentage entered on the schedule to the roll with regard to such premises. However, where the same separate premises are occupied on a shared-time basis by several occupants under separate leases or by the owner and such an occupant, the owner must provide each of them with a statement of the proportion represented by his share of occupancy; each is entitled to receive, provided he presents the statement with his application, the proportion of the amount of the subsidy payable with regard to the separate premises which corresponds to the proportion indicated on the statement.
- Reduction      In cases where the Commission has recognized the activity of the person entitled to the subsidy for only a part of the unit or premises

he occupies, the amount calculated under the first three paragraphs shall be reduced to take into account only that part of the unit or premises.

**Reduction** In cases where the person entitled to the subsidy occupies the unit or premises for only a part of the fiscal year, the amount calculated under the first four paragraphs shall be reduced to take into account only that part of the fiscal year.

**Form and content** **"244.21** The municipality may, in the by-law adopted under section 244.11, prescribe the form or minimum content of the application or statement provided for in section 244.20 or any other terms and conditions relating to the payment of the subsidy under the said section.

**Time limit** It may also, in the by-law, prescribe the period within which the subsidy application must, on pain of refusal, be received by the municipality. That period must not, however, expire before 1 February of the fiscal year following the year for which the subsidy is payable.

**"taxable"** **"244.22** For the purposes of this division, except section 244.14, the word "taxable" means "non-taxable" in the case of a non-taxable immovable in respect of which the surtax must be paid in accordance with the first paragraph of section 208.

**"surtax"** For the same purposes, in the case of a non-taxable immovable in respect of which a sum in lieu of the surtax must be paid by the Government in accordance with the second paragraph of section 210 or the first paragraph of sections 254 and 255 or by the Crown in right of Canada or one of its mandataries, the word "surtax" means the sum in lieu thereof and the word "taxable" means "non-taxable".

**c. F-2.1, ss. 245 and 245.1, replaced** **129.** Sections 245 and 245.1 of the said Act are replaced by the following section:

**Supplement or overpayment** **"245.** Where the effect of an alteration to the real estate assessment roll is to add, strike off or alter a unit of assessment, to add or strike off an entry indicating that a unit of assessment is subject to a municipal or school real estate tax imposed for the municipal or school fiscal year during which the alteration takes effect, or to add, strike off or alter an entry used as the basis for imposing such a tax or otherwise used for calculating the amount thereof, the person in whose name the unit of assessment is entered must pay a supplement to the municipality or school board or, as the case may be, the municipality or board must pay the overpayment to that person or,

where the alteration consists in striking off the unit of assessment, to the person in whose name the unit was entered immediately before the alteration was made.

Supplement  
or over-  
payment

The amount of the supplement or overpayment shall be established by computing the amount of tax payable under the altered roll, in proportion to the portion of the municipal or school fiscal year remaining unexpired at the time the alteration takes effect, and comparing it to the amount of tax already paid for such fiscal year. The provisions of sections 244.15 to 244.18 or of Division IV.3 shall also be taken into account, where applicable.

Applicable  
provisions

Where an alteration is made to the roll of rental values, the first two paragraphs, adapted as required, apply in respect of the business tax. Where an alteration is made to an entry on the real estate assessment roll, the said paragraphs, adapted as required, also apply in respect of any tax other than the real estate tax or municipal compensation the collection or computation of which is based on that entry.

Exception

The first two paragraphs do not apply in respect of a tax or municipal compensation where a non-retroactive alteration takes effect on 1 January. Nor do they apply in respect of the school tax imposed for a school fiscal year where an alteration made to the real estate assessment roll takes effect during such fiscal year."

c. F-2.1,  
s. 246, am.

**130.** Section 246 of the said Act is amended

(1) by inserting the word and figure "or 174.2" after the figure "174" in the second line of the first paragraph;

(2) by replacing the words "municipal corporation or a municipality" in the sixth and seventh lines of the first paragraph by the words "local municipality or a municipal body responsible for assessment".

c. F-2.1,  
s. 248, am.

**131.** Section 248 of the said Act is amended

(1) by striking out the words and figure "or from the deposit of a new roll provided for in section 183" in the second and third lines of the first paragraph;

(2) by striking out the words "or deposit" in the sixth line of the first paragraph;

(3) by replacing the words "municipal corporation or a municipality" in the ninth line of the first paragraph by the words "local municipality or municipal body responsible for assessment".

c. F-2.1,  
s. 249, am.

**132.** Section 249 of the said Act is amended by striking out the words “or the deposit of the new roll, as the case may be” in the fourth and fifth lines of the first paragraph.

c. F-2.1,  
s. 250, am.

**133.** Section 250 of the said Act, amended by section 21 of chapter 29 of the statutes of 1991, is again amended

(1) by replacing the words “municipal corporation” in the first line of subparagraph 1 of the first paragraph by the words “local municipality”;

(2) by replacing the words “municipal corporation or a municipality” in the third and fourth lines of subparagraph 2 of the first paragraph by the words “local municipality or a municipal body responsible for assessment”.

c. F-2.1,  
s. 250.1,  
am.

**134.** Section 250.1 of the said Act is amended

(1) by replacing the words “municipal corporation” in the first line of the first paragraph by the words “local municipality”;

(2) by inserting, at the end of the second paragraph, the following sentence: “For the purposes of this paragraph, the date of expiry is the day on which the tax becomes payable or on which the penalty is imposed, whichever comes later.”

c. F-2.1,  
s. 252, am.

**135.** Section 252 of the said Act is amended

(1) by replacing the words “municipal corporation or municipality” in the sixth line of the first paragraph by the words “local municipality or municipal body responsible for assessment”;

(2) by replacing the words “municipal corporation or municipality” in the ninth and tenth lines of the second paragraph by the words “local municipality or municipal body responsible for assessment”;

(3) by replacing the words “municipal corporation” in the third line of the third paragraph by the words “local municipality”;

(4) by replacing the words “municipal corporation or municipality” in the first line of the fourth paragraph by the words “local municipality or municipal body responsible for assessment”;

(5) by replacing the words “which it collects” in the fourth line of the fourth paragraph by the words “collected by the municipality or body”.

c. F-2.1,  
Chap.  
XVIII,  
Div. IV.1  
and IV.2,  
repealed

**136.** Divisions IV.1 and IV.2 of Chapter XVIII of the said Act are repealed.

**137.** The heading of Division IV.3 of Chapter XVIII of the said Act is amended by striking out the word “THREE-YEAR”.

c. F-2.1,  
Chap.  
XVIII,  
Div. IV.3,  
heading,  
am.

**138.** Section 253.27 of the said Act is amended

(1) by replacing the words “municipal corporation whose roll is a three-year roll” in the first and second lines of the first paragraph by the words “local municipality”;

(2) by replacing the word “the” in the fourth line of the first paragraph by the word “its”;

(3) by replacing the word “corporation” in the fifth line of the second paragraph by the word “municipality”;

(4) by striking out the fourth paragraph.

c. F-2.1,  
s. 253.27,  
am.

**139.** Section 253.28 of the said Act is amended

(1) by inserting the words “or place of business” after the word “assessment” in the first line of the first paragraph;

(2) by replacing the words and figures “or 7 of section 174” in the second and third lines of the second paragraph by the words and figures “, 7 or 18 of section 174 or paragraph 6 of section 174.2”;

(3) by inserting the words “or place” after the word “unit” in the first line of the third paragraph;

(4) by inserting the words “or places” after the word “units” in the second line of the third paragraph;

(5) by inserting the words “or place” after the word “unit” in the third line of the third paragraph;

(6) by inserting the words “or place” after the word “unit” in the fourth line of the third paragraph;

(7) by striking out the fourth paragraph.

c. F-2.1,  
s. 253.28,  
am.

**140.** Section 253.29 of the said Act is amended

(1) by inserting the words “or place of business” after the word “assessment” in the first line;

c. F-2.1,  
s. 253.29,  
am.

(2) by inserting the words “or place” after the words “a unit” in the third line.

c. F-2.1,  
s. 253.30,  
am.

**141.** Section 253.30 of the said Act is amended

(1) by inserting the words “or place of business” after the word “assessment” in the second line of the first paragraph;

(2) by inserting the words “or place” after the word “unit” in the first line of subparagraph 1 of the second paragraph;

(3) by replacing the word and figure “section 72.1” in the second line of the third paragraph by the words and figure “the second paragraph of section 72”.

c. F-2.1,  
s. 253.31,  
am.

**142.** Section 253.31 of the said Act is amended

(1) by replacing the second sentence of the first paragraph by the following sentence: “However, an alteration made to the roll concerned under paragraph 6, 7 or 18 of section 174 or paragraph 6 of section 174.2 which has retroactive effect to the date of coming into force of the roll shall be regarded as an alteration subject to the second paragraph of this section, if no corresponding alteration was made to the preceding roll.”;

(2) by replacing subparagraphs 1 and 2 of the second paragraph by the following subparagraphs:

“(1) by a new adjusted value for the fiscal year concerned corresponding to the sum of the adjusted value of such fiscal year as established prior to the alteration and the increase in taxable value resulting from the alteration;

“(2) where the alteration results in a loss of taxable value, by the taxable value entered on the roll after the alteration, if such value is less than the adjusted value for the fiscal year concerned as established before the alteration.”;

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

Averaging

“The averaging of a variation in the taxable value of a unit of assessment or place of business shall cease at the date on which an alteration referred to in the second paragraph which strikes off the unit or place, divides it, combines it with another, or adds to it a part of another takes effect. However, averaging shall not cease with regard to an evaluation unit or place of business to which has been

added part of another, or from which that part has been taken, unless the value of the said part exceeds 10 % of the value of the unit or place to which it is added or from which it is taken, as the case may be, with reference to the values entered on the roll concerned immediately before the taking of effect of the alteration.”;

(4) by striking out the words “or of premises” in the second and third lines of the fifth paragraph;

(5) by striking out the words “or premises” in the fourth line of the fifth paragraph.

c. F-2.1,  
s. 253.32,  
repealed  
c. F-2.1,  
s. 253.33,  
am.

**143.** Section 253.32 of the said Act is repealed.

**144.** Section 253.33 of the said Act, amended by section 23 of chapter 29 of the statutes of 1991, is again amended

(1) by replacing the figure “253.32” in the first line of the first paragraph by the figure “253.31”;

(2) by replacing the figure and word “and 231.2” in the third line of the first paragraph by the word and figures “, 231.2 and 231.4”.

c. F-2.1,  
s. 253.34,  
am.

**145.** Section 253.34 of the said Act is amended

(1) by replacing the figure “253.32” in the first line of the first paragraph by the figure “253.31”;

(2) by inserting the words “or place of business” after the word “assessment” in the second line of the first paragraph;

(3) by replacing the words and figure “253.32 to such a unit” in the first line of the second paragraph by the words and figure “253.31 to such a unit or place”;

(4) by striking out the words “real estate” in the third line of the second paragraph;

(5) by replacing the words and figure “253.32 do not apply to any other unit of assessment” in the first and second lines of the third paragraph by the words and figure “253.31 do not apply to any other unit of assessment or place”;

(6) by inserting the words “or place” after the word “unit” in the second line of the fourth paragraph.

c. F-2.1,  
s. 253.35,  
am.

**146.** Section 253.35 of the said Act is amended by replacing the words “municipal corporation or municipality” in the first and second

lines of the second paragraph by the words “local municipality or municipal body responsible for assessment”.

c. F-2.1,  
s. 254, am.

**147.** Section 254 of the said Act is amended

(1) by replacing the words “municipal corporation” in the first line of the first paragraph by the words “local municipality”;

(2) by replacing the words “municipal corporation” in the first line of the second paragraph by the words “local municipality”;

(3) by replacing, in the French text, the words “place d’affaires située” in the second line of the second paragraph by the words “lieu d’affaires situé”;

(4) by replacing, in the French text, the word “visée” in the third line of the second paragraph by the word “visé”.

c. F-2.1,  
s. 255, am.

**148.** Section 255 of the said Act is amended

(1) by replacing, in the French text, the words “d’une place” in the second line of the first paragraph by the words “d’un lieu”;

(2) by replacing the words “of the place of business were not exempt” in the eighth line of the first paragraph by the words “carried on in the place of business were not activities entitling the person carrying them on to exemption”;

(3) by replacing the words “municipal corporation” in the seventh line of the second paragraph by the words “local municipality”;

(4) by replacing the fourteenth line of the third paragraph by the words “local municipality”;

(5) by replacing the words and figure “40% of the aggregate taxation rate of the municipal corporation” in the thirteenth and fourteenth lines of the fourth paragraph by the words and figure “25% of the aggregate taxation rate of the local municipality”.

c. F-2.1,  
s. 256, am.

**149.** Section 256 of the said Act is amended

(1) by replacing, in the French text, the word “places” in the first line of the first paragraph by the word “lieux”;

(2) by replacing the words “municipal corporation” in the first and second lines of the third paragraph by the words “local municipality”.

c. F-2.1,  
s. 257, am. **150.** Section 257 of the said Act is amended

(1) by replacing, in the French text, the words “une place d'affaires visée” in the third and fourth lines of the first paragraph by the words “un lieu d'affaires visé”;

(2) by replacing the last four lines of the first paragraph by the following words “lieu of the business tax. The Government shall also pay to the local municipality, in the place of the owner of an immovable referred to in the first paragraph of section 255, taxes other than real estate taxes, compensations and tariffs imposed by the municipality on any person as the owner of an immovable; section 254.1 applies with regard to the sum thus payable.”;

(3) by replacing the words “municipal corporation” in the fourth line of the second paragraph by the words “local municipality”;

(4) by striking out the third paragraph.

c. F-2.1,  
s. 261,  
replaced **151.** Section 261 of the said Act is replaced by the following section:

Equalization  
scheme

**“261.** The Government must establish, by the adoption of the regulation provided for in paragraph 7 of section 262, an equalization scheme the object of which is the payment, to every local municipality whose standardized real estate value per inhabitant is, in all or some respects, lower than the median standardized real estate value for the local municipalities in its category, of a sum calculated, in particular, according to the difference and according to certain revenues from taxes, compensations or tariffs imposed by the municipality.”

c. F-2.1,  
ss. 261.1  
to 261.7,  
added **152.** The said Act is amended by inserting, after section 261, the following chapter:

#### “CHAPTER XVIII.1

#### “STANDARDIZED REAL ESTATE VALUE AND FISCAL POTENTIAL

#### “DIVISION I

#### “STANDARDIZED REAL ESTATE VALUE

Standar-  
dized  
real estate  
value

**“261.1** The standardized real estate value of a local municipality is the sum of the following values:

(1) the standardized taxable values;

(2) the standardized non-taxable values of the immovables referred to in the first paragraph of section 208;

(3) the standardized non-taxable values of the immovables referred to in section 210 in respect of which a sum in lieu of municipal real estate taxes must be paid;

(4) the standardized non-taxable values of the immovables referred to in the first paragraph of section 255;

(5) that part, computed in accordance with section 261.3, of the standardized non-taxable values of the immovables referred to in paragraph 1.1 of section 204 in respect of which a sum in lieu of municipal real estate taxes must be paid;

(6) the standardized non-taxable values of immovables which are classified cultural property referred to in section 33 of the Cultural Property Act (R.S.Q., chapter B-4);

(7) in the case of immovables referred to in the second, third or fourth paragraph of section 255, that part of their standardized non-taxable values which corresponds to the percentage mentioned in the applicable paragraph;

(8) the value resulting from the capitalization, on the basis of the standardized aggregate taxation rate for the fiscal year prior to that for which the standardized real estate value is computed, of the revenues of the municipality under section 222 for such prior fiscal year.

Computation

**“261.2** For the purposes of this chapter, the standardized taxable or non-taxable value of an immovable is obtained by multiplying its taxable or non-taxable value entered on the real estate assessment roll of the local municipality by the factor established for such roll in accordance with section 264.

Applicability

This section applies subject to sections 220 and 306.2 of the Act respecting the Communauté urbaine de Montréal (R.S.Q., chapter C-37.2).

Percentage

**“261.3** For the purposes of paragraph 5 of section 261.1, the percentage used is that part of the standardized non-taxable value of an immovable referred to in the said paragraph which corresponds to the percentage represented by the sum paid in respect thereof in lieu of municipal real estate taxes for the last fiscal year for which full payment has been made, in relation to the total amount of real estate taxes which would have been payable for that fiscal year in respect of the immovable if it had been taxable.

**Rate**            **“261.4** For the purposes of paragraph 8 of section 261.1, the standardized aggregate taxation rate is the rate established, in accordance with the regulation made pursuant to paragraph 7 of section 262, on the basis of the data contained in the budget of the local municipality for the fiscal year prior to the fiscal year for which the standardized real estate value is calculated.

“DIVISION II

“FISCAL POTENTIAL

**Fiscal potential**            **“261.5** For the purposes of apportioning the expenditures of a community, the fiscal potential of a local municipality is the sum of the following values:

(1) the values constituting its standardized real estate value;

(2) the values obtained by multiplying by 0.96 the aggregate of the values, within the meaning of paragraphs 1 to 6 of section 261.1, of the units of assessment which may be subject to the surtax on non-residential immovables provided for in section 244.11, or in respect of which a sum in lieu of such surtax may be paid.

**Value of unit**            However, for the application of subparagraph 2 of the first paragraph to a unit included in a category defined by regulation of the Minister made under paragraph 10 of section 263, the value of the unit as set out in the applicable paragraph of section 261.1 is replaced by that part of such value which corresponds to the percentage prescribed by regulation for the category to which the unit belongs.

**Applicability**            This section applies subject to section 220 of the Act respecting the Communauté urbaine de Montréal.

**Apportionment of expenditures**            **“261.6** For the purpose of apportioning the expenditures of a public transit authority mentioned in this section, the fiscal potential of a local municipality is the sum of the following values:

(1) the values constituting its standardized real estate value;

(2) the values obtained by multiplying the aggregate referred to in subparagraph 2 of the first paragraph of section 261.5, subject to the application of the second paragraph thereof, by the applicable coefficient from among those set out below, according to the public transit authority whose territory includes the territory of the municipality:

(a) in the case of the Société de transport de la rive sud de Montréal: 0.46;

(b) in the case of the Corporation métropolitaine de transport de Sherbrooke: 0.26;

(c) in the case of the Corporation intermunicipale de transport des Forges: 0.01;

(d) in the case of the Corporation intermunicipale de transport de la rive sud de Québec: 0.09;

(e) in the case of the Corporation intermunicipale de transport du Saguenay: 0.03.

Apportionment of expenditures

**“261.7** For the purpose of apportioning the expenditures of the Société de transport de la Communauté urbaine de Montréal, the Commission de transport de la Communauté urbaine de Québec and the Société de transport de l’Outaouais, the fiscal potential of a local municipality is the sum of the following values:

(1) the values constituting its standardized real estate value;

(2) the values established in accordance with subparagraph 2 of the first paragraph of section 261.5;

(3) the values obtained by multiplying the aggregate referred to in subparagraph 2 of the first paragraph of section 261.5, subject to the application of the second paragraph thereof, by the applicable coefficient from among those set out below, according to the public transit authority whose territory includes the territory of the municipality:

(a) in the case of the Société de transport de la Communauté urbaine de Montréal: 0.28;

(b) in the case of the Commission de transport de la Communauté urbaine de Québec: 0.17;

(c) in the case of the Société de transport de l’Outaouais: 0.09.

Applicability

This section applies subject to section 306.2 of the Act respecting the Communauté urbaine de Montréal.”

c. F-2.1, s. 262, am.

**153.** Section 262 of the said Act, amended by section 25 of chapter 29 of the statutes of 1991, is again amended

(1) by replacing, in the French text, the word “places” in the first line of subparagraph *b* of paragraph 2 by the word “lieux”;

(2) by replacing the words “municipal corporation” in the second line of subparagraph *c* of paragraph 2 by the words “local municipality”;

(3) by replacing the figure “254” in the second line of subparagraph *d* of paragraph 2 by the word and figures “210, 254 or 257”;

(4) by replacing, in the French text, the word “places” in the fourth line of subparagraph *d* of paragraph 2 by the word “lieux”;

(5) by replacing the words and figure “254 in cases of changes made to the roll or when a new roll is prepared to replace a roll that has been quashed or declared null” in the second, third and fourth lines of subparagraph *e* of paragraph 2 by the words and figures “210, 254 or 257 in the case of changes made to the roll”;

(6) by replacing the figure “254” in the second line of subparagraph *f* of paragraph 2 by the word and figures “210, 254 or 257”;

(7) by replacing the figure “254.1” in the second line of subparagraph *g* of paragraph 2 by the word and figures “210, 254.1 or 257”;

(8) by replacing the words “municipal corporations” in the second line of paragraph 4 by the words “local municipalities”;

(9) by replacing the second, third, fourth, fifth and sixth lines of paragraph 7 by the following: “section 261; define the standardized real estate value per inhabitant of a local municipality; prescribe the method for determining the minimum number of local municipalities from which the data must be considered in establishing a median standardized real estate value per inhabitant of a group of local municipalities; specify the nature of the taxes, compensations and modes”;

(10) by replacing the words “municipal corporations” in the seventh and eighth lines of paragraph 7 by the words “local municipalities”;

(11) by replacing the words “, place of business or premises” in the second and third lines of paragraph 8.3 by the words “or place of business”;

(12) by replacing the words “municipal corporation under section” in the first and second lines of paragraph 8.4 by the words and figure “local municipality under section 210,”;

(13) by replacing the words and figure “72.1 in respect of the roll of the corporation” in the fourth line of paragraph 8.4 by the words and figure “the second paragraph of section 72 in respect of the real estate assessment roll of the municipality”;

(14) by replacing the words “municipal corporation” in the second and the fourth lines of paragraph 9 by the words “local municipality” and by replacing the words “an incorporation” in the fourth and fifth lines of paragraph 9 by the words “the establishment of a local municipality”.

c. F-2.1,  
s. 263, am.

**154.** Section 263 of the said Act is amended

(1) by replacing the words “municipal corporation” in the third line of paragraph 3 by the words “local municipality”;

(2) by striking out the words “or premises” in the third line of paragraph 5;

(3) by replacing the fifth line of paragraph 5 by the words “a local municipality, define categories of municipalities”;

(4) by striking out paragraph 7;

(5) by replacing the words “municipal corporation” in the third line of paragraph 8 by the words “local municipality”;

(6) by replacing the words “municipal corporation” in the fifth line of paragraph 8 by the word “municipality”;

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

“(10) define, for the purpose of computing the surtax on non-residential immovables or the sum in lieu thereof, the categories of units of assessment which include both non-residential or residential immovables referred to in the first paragraph of section 244.11, and residential immovables not referred to in this paragraph or farm immovables within the meaning of the second paragraph of section 61; prescribe for each category the percentage which is applied to the rate of the surtax in computing the amount of the surtax or the sum standing in lieu thereof.”

c. F-2.1,  
s. 263.1,  
replaced

**155.** Section 263.1 of the said Act is replaced by the following section:

Rules

**“263.1** Every regulation made under section 262 or 263 may prescribe rules which vary according to the fiscal year concerned from

among those for which a roll applies, and according to whether or not the local municipality provides for the averaging of the variation in taxable values resulting from the coming into force of the roll.”

c. F-2.1,  
s. 264, am.

**156.** Section 264 of the said Act is amended

(1) by striking out the words “or premises” in the fourth line of the first paragraph;

(2) by striking out the words “of the municipal corporation” in the fifth line of the first paragraph;

(3) by replacing the words “municipal corporation or municipality” in the second and third lines of the seventh paragraph by the words “local municipality and the municipal body responsible for assessment”;

(4) by replacing the eighth paragraph by the following paragraph:

Median  
proportion

“The median proportion and the factor established for the first fiscal year for which the roll applies shall be entered on the notice of assessment sent for each fiscal year for which the roll applies.”;

(5) by replacing the first sentence of the ninth paragraph by the following sentence: “Where a provision of an Act or a statutory instrument thereof makes reference to the median proportion or factor of the roll without specifying that such proportion or factor is for the first fiscal year for which a roll applies, the reference is to the median proportion or factor established for any fiscal year concerned at the time of the application of the provision containing the reference.”

c. F-2.1,  
s. 495.2,  
added

**157.** The said Act is amended by inserting, after section 495.1, the following section:

Sending of  
document

“**495.2** Where this Act or a regulation thereunder provides for the sending of a document by or to the Minister, the sender and addressee may agree that the document be sent by means of a track, a tape, a disk, a cassette or other data carrier.”

c. F-2.1,  
s. 578,  
repealed

**158.** Section 578 of the said Act, amended by section 114 of chapter 85 of the statutes of 1990 and by section 27 of chapter 29 of the statutes of 1991, is repealed.

c. F-2.1,  
s. 584, am.

**159.** Section 584 of the said Act is amended

(1) by replacing the words “municipal corporation” in the first line of the first paragraph by the words “local municipality”;

(2) by replacing the words “such date as the Minister may determine by regulation” in the fourth line of the first paragraph by the words and figures “1 January 1993”;

(3) by replacing the words “corporation imposes a business tax” in the fifth and sixth lines of the first paragraph by the words “municipality imposes the business tax or the surtax on non-residential immovables”.

c. F-2.1,  
words  
replaced

**160.** The words “corporation”, “municipal corporation” and “municipal corporations” are replaced by the words “municipality”, “local municipality” and “local municipalities”, respectively, wherever they appear in the following sections of the said Act:

- (1) section 42;
- (2) section 48;
- (3) section 73;
- (4) section 75;
- (5) section 80;
- (6) section 179;
- (7) section 204.2;
- (8) section 208.1;
- (9) section 212;
- (10) section 213;
- (11) section 220.4;
- (12) section 222;
- (13) section 226;
- (14) section 244.1;
- (15) section 244.4;
- (16) section 244.9;
- (17) section 244.10;

(18) section 254.1.

ACT RESPECTING LAND USE PLANNING AND DEVELOPMENT

c. A-19.1,  
s. 205, am. **161.** Section 205 of the Act respecting land use planning and development (R.S.Q., chapter A-19.1) is amended by replacing the words “assessment of the taxable immovables” in the fifth and sixth lines of the first paragraph by the words “real estate value, within the meaning of section 261.1 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1),”.

c. A-19.1,  
s. 205.1,  
replaced **162.** Section 205.1 of the said Act, amended by section 3 of chapter 29 of the statutes of 1991, is replaced by the following section:

Terms and  
conditions **“205.1** Every regional county municipality may, by a by-law of its council, prescribe the terms and conditions for determining the aliquot shares of its expenses and payment thereof by the local municipalities.

Provisions  
of by-law The by-law may, in particular, prescribe, for every possible situation with respect to the coming into force, in whole or in part, of the budget of the regional county municipality,

(1) the date on which the data used to establish provisionally or finally the basis of apportionment of the expenses of the regional county municipality are to be considered;

(2) the time limit for determining each aliquot share and for informing each local municipality of it;

(3) the obligation of the local municipality to pay its aliquot share in a single payment or its right to pay it in a certain number of instalments;

(4) the time limit within which each instalment must be paid;

(5) the rate of interest payable on an outstanding instalment;

(6) the adjustments that may result from the deferred coming into force of all or part of the budget of the regional county municipality or from the successive use of provisional and final data in determining the basis of apportionment of the expenses of the regional county municipality.

Rate of  
interest Instead of fixing the rate of interest payable on an instalment which is outstanding, the by-law may provide that such rate shall be fixed by a resolution of the council of the regional county municipality when its budget is adopted.”

## CITIES AND TOWNS ACT

c. C-19,  
s. 504, am. **163.** Section 504 of the Cities and Towns Act (R.S.Q., chapter C-19) is amended by adding, at the end, the following paragraph:

Applicabil-  
ity “This section applies subject to section 81 of the Act respecting municipal taxation.”

c. C-19,  
s. 547, am. **164.** Section 547 of the said Act is amended by inserting the words “or the surtax on non-residential immovables” after the word “tax” in the fourth line of the fourth paragraph.

## HIGHWAY SAFETY CODE

c. C-24.2,  
s. 21, am. **165.** Section 21 of the Highway Safety Code (R.S.Q., chapter C-24.2), amended by section 9 of chapter 83 of the statutes of 1990, is again amended by replacing subparagraph 3 of the first paragraph by the following subparagraph:

“(3) pay the duties and fees fixed by regulation, the insurance contribution fixed pursuant to sections 151.1 and 151.2 of the Automobile Insurance Act (R.S.Q., chapter A-25) and, where applicable, the contribution of motorists to public transit fixed pursuant to section 88.3 of the Transport Act (R.S.Q., chapter T-12);”.

c. C-24.2,  
s. 31.1, am. **166.** Section 31.1 of the said Code, enacted by section 14 of chapter 83 of the statutes of 1990, is amended by replacing the words “and the insurance contribution fixed pursuant to section 151.1 of the Automobile Insurance Act” in the fourth, fifth and sixth lines of the first paragraph by the words “, the insurance contribution fixed pursuant to section 151.1 of the Automobile Insurance Act (R.S.Q., chapter A-25) and, where applicable, the contribution of motorists to public transit fixed pursuant to section 88.3 of the Transport Act (R.S.Q., chapter T-12)”.

c. C-24.2,  
s. 618, am. **167.** Section 618 of the said Code, amended by section 226 of chapter 83 of the statutes of 1990, is again amended

(1) by replacing the words “and the insurance contribution” in the second line of paragraph 8.8 by the words “, the insurance contribution and, where applicable, the contribution of motorists to public transit”;

(2) by inserting, after paragraph 11, the following paragraph:

“(11.0.1) prescribe the cases and conditions establishing a right to a reimbursement of a part of the contribution of motorists to public transit exigible under section 21 or section 31.1, and establish the calculation method or fix the exact amount of the contribution to be reimbursed;”;

(3) by replacing the words “and insurance contribution” in the third and fourth lines of paragraph 11.2 by the words “, insurance contribution and, where applicable, the contribution of motorists to public transit”.

c. C-24.2,  
s. 648.1,  
added

**168.** The said Code is amended by inserting, after section 648, the following section:

Contribu-  
tions

“**648.1** The contributions of motorists to public transit, exigible under sections 21 and 31.1 and collected by the Société de l’assurance automobile du Québec, shall be remitted, after making the deduction required under the second paragraph of section 88.4 of the Transport Act (R.S.Q., chapter T-12), to the Minister of Transport, who shall pay them into the fund for the contributions of motorists to public transit established by section 12.22 of the Act respecting the Ministère des Transports (R.S.Q., chapter M-28).”

MUNICIPAL CODE OF QUÉBEC

c. C-27.1,  
a. 10, am.

**169.** Article 10 of the Municipal Code of Québec (R.S.Q., chapter C-27.1) is amended

(1) by inserting, after the first sentence of the second paragraph, the following sentence: “Notwithstanding the letters patent of the regional county municipality, the resolution must be adopted by the majority vote of two-thirds of the members of the council or, in the case of a power which, under a legislative provision, may be exercised only by a regional county municipality, by the affirmative vote of a number of members representing not less than 75 % of the population of the regional county municipality.”;

(2) by replacing the second sentence of the third paragraph by the following sentence: “Notwithstanding the letters patent of the regional county municipality, the resolution by which the delegation is accepted must be adopted by the majority vote applicable under the second paragraph.”

c. C-27.1,  
a. 678.0.1,  
am.

**170.** Article 678.0.1 of the said Code is amended by adding, at the end, the following paragraph:

“The resolution by which a regional county municipality affirms its jurisdiction with respect to the providing of a police service in whole or in part, must, in order to take effect, be approved by the Minister of Public Security.”

c. C-27.1,  
a. 678.0.2,  
am.

**171.** Article 678.0.2 of the said Code is amended by adding the following paragraph:

“The clerk or secretary-treasurer of any local municipality which adopts a resolution, under article 10.1 or 10.2, in order to become subject to or cease to be subject to the jurisdiction of the regional county municipality with respect to the providing of a police service in whole or in part, must transmit an authenticated copy of the resolution to the Minister of Public Security.”

c. C-27.1,  
a. 678.1,  
am.

**172.** Article 678.1 of the said Code is amended by replacing the words “assessment of the taxable immovable, within the meaning of the second paragraph of subarticle 6 of article 681” in the second, third and fourth lines of the fourth paragraph by the words “real estate value, within the meaning of section 261.1 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1)”.

c. C-27.1,  
a. 681, am.

**173.** Article 681 of the said Code, amended by section 5 of chapter 29 of the statutes of 1991, is again amended

(1) by replacing the words “total standardized assessment of taxable immovable property” in the seventh and eighth lines of subarticle 5 by the words “standardized real estate value, within the meaning of section 261.1 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1),”;

(2) by striking out subarticle 6.

c. C-27.1,  
a. 973, am.

**174.** Article 973 of the said Code is amended

(1) by replacing the words “assessment of their taxable immovable property liable for the payment of such tax” in the fourth and fifth lines of the first paragraph by the words “real estate value of each, within the meaning of section 261.1 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1)”;

(2) by striking out the second paragraph.

c. C-27.1,  
a. 974, am.

**175.** Article 974 of the said Code is amended by adding, at the end, the following paragraph:

“The first paragraph applies subject to any by-law adopted under section 205.1 of the Act respecting land use planning and development (R.S.Q., chapter A-19.1).”

c. C-27.1,  
a. 976, am. **176.** Article 976 of the said Code is amended by adding, at the end, the following paragraph:

“This article applies subject to any by-law adopted under section 205.1 of the Act respecting land use planning and development (R.S.Q., chapter A-19.1).”

c. C-27.1,  
a. 1002, am. **177.** Article 1002 of the said Code is amended by replacing the word “annual” in the second line of paragraph 4 by the word “rental”.

c. C-27.1,  
a. 1012, am. **178.** Article 1012 of the said Code is amended by replacing the third paragraph by the following paragraph:

“This article applies subject to section 81 of the Act respecting municipal taxation.”

ACT RESPECTING THE COMMUNAUTÉ URBAINE DE L'OUTAOUAIS

c. C-37.1,  
ss. 143.1  
and 143.2,  
added **179.** The Act respecting the Communauté urbaine de l'Outaouais (R.S.Q., chapter C-37.1) is amended by inserting, after section 143, the following sections:

Apportionment of expenses **“143.1** The expenses of the Community, except those relating to a service governed by a special tariff and those the apportionment of which is otherwise provided for by law, shall be apportioned among the municipalities listed in Schedule A according to their respective fiscal potentials, within the meaning of section 261.5 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1).

Apportionment of expenses However, expenses relating to water purification, to drinking water supply or to waste disposal, recovery or recycling and which must be apportioned according to the fiscal potential shall only be apportioned among those municipalities whose territories are served by the Community.

Terms and conditions **“143.2** The Council shall prescribe, by by-law, the terms and conditions for determining the aliquot shares of the expenses of the Community and payment thereof by the municipalities.

Provisions of by-law The by-law may, in particular, prescribe, for every situation provided for in section 135 or 137,

(1) the date on which the data used to establish provisionally or finally the basis of apportionment of the expenses of the Community are to be considered;

(2) the time limit for determining each aliquot share and for informing each municipality of it;

(3) the obligation of the municipality to pay its aliquot share in a single payment or its right to pay it in a certain number of instalments;

(4) the time limit within which each instalment must be paid;

(5) the rate of interest payable on an outstanding instalment;

(6) the adjustments that may result from the deferred coming into force of all or part of the budget of the Community or from the successive use of provisional and final data in determining the basis of apportionment of the expenses of the Community.

Rate of  
interest

Instead of fixing the rate of interest payable on an instalment which is outstanding, the by-law may provide that such rate shall be fixed by a resolution of the Council when the budget of the Community is adopted.”

c. C-37.1,  
s. 192,  
repealed

**180.** Section 192 of the said Act, amended by section 81 of chapter 85 of the statutes of 1990, is repealed.

c. C-37.1,  
s. 198, am.

**181.** Section 193 of the said Act, amended by section 82 of chapter 85 of the statutes of 1990 and by section 7 of chapter 29 of the statutes of 1991, is again amended

(1) by striking out the words “with the approval of the Government” in the eighth line of the first paragraph;

(2) by replacing, in the French text, the word “répartie” in the ninth line of the first paragraph by the word “réparti”;

(3) by replacing the words “during the preceding fiscal period, the sum of” in the eleventh line of the first paragraph by a comma;

(4) by striking out the words “during the preceding fiscal period” in the thirteenth and fourteenth lines of the first paragraph;

(5) by inserting the words “within the meaning of section 261.7 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1)” after the word “each” in the fifteenth line of the first paragraph;

(6) by striking out the words “and approved by the Government” in the sixteenth line of the first paragraph;

(7) by striking out the second and third paragraphs.

c. C-37.1,  
s. 193.0.1,  
added

**182.** The said Act is amended by inserting, after section 193, the following section:

Provisions  
of by-law

**“193.0.1** The board of directors shall prescribe, by by-law, the basis of apportionment, in accordance with section 193, of the amount contemplated therein, the terms and conditions for determining the aliquot shares of such amount and the terms and conditions of payment of the aliquot shares by the municipalities.

Provisions  
of by-law

The by-law may prescribe conditions subject to which the territory of a municipality is considered to be served by the public transit network of the Corporation other than the circulation of the vehicles of the Corporation, or may prescribe any criterion of apportionment other than those specified in section 193. In either case, the by-law must be approved by the Minister of Transport.

Provisions  
of by-law

The by-law may also, in particular, determine the period for which the number of kilometres travelled and the number of hours spent by the vehicles of the Corporation in the territory of each municipality are to be considered and prescribe, for every situation provided for in sections 188.2 to 188.5,

(1) the date on which the data used to establish provisionally or finally the prescribed basis of apportionment are to be considered;

(2) the time limit for determining each aliquot share and for informing each municipality of it;

(3) the obligation of a municipality to pay its aliquot share in a single payment or its right to pay it in a certain number of instalments;

(4) the time limit within which each instalment must be paid;

(5) the rate of interest payable on an outstanding instalment;

(6) the adjustments that may result from the deferred coming into force of all or part of the budget of the Corporation or from the successive use of provisional and final data in determining the prescribed basis of apportionment.

Rate of  
interest

Instead of fixing the rate of interest payable on an instalment which is outstanding, the by-law may provide that such rate shall be

fixed by a resolution of the board of directors when the budget of the Corporation is adopted.”

c. C-37.1,  
s. 223.1,  
am. **183.** Section 223.1 of the said Act, amended by section 94 of chapter 85 of the statutes of 1990, is again amended by replacing the word and figure “section 268” in the second line of the second paragraph by the words and figures “sections 143.1 and 143.2”.

c. C-37.1,  
s. 251.1,  
am. **184.** Section 251.1 of the said Act is amended

(1) by replacing the word and figures “192 or 268” in the third line of the first paragraph by the word and figures “143.2 or 193.0.1”;

(2) by replacing the word and figures “192 or 268” in the third line of the second paragraph by the word and figures “143.2 or 193.0.1”.

c. C-37.1,  
s. 251.3,  
am. **185.** Section 251.3 of the said Act is amended by replacing the word and figures “192 or 268” in the third line of the first paragraph by the word and figures “143.2 or 193.0.1”.

c. C-37.1,  
s. 268,  
repealed **186.** Section 268 of the said Act is repealed.

ACT RESPECTING THE COMMUNAUTÉ URBAINE DE MONTRÉAL

c. C-37.2,  
s. 121.1,  
French  
text,  
am. **187.** The French text of section 121.1 of the Act respecting the Communauté urbaine de Montréal (R.S.Q., chapter C-37.2) is amended by replacing the word “places” in the first line of paragraph 2 by the word “lieux”.

c. C-37.2,  
s. 143, am. **188.** Section 143 of the said Act is amended by inserting the words “and the by-law adopted under section 220.1” after the figure “220” in the fifth line of the second paragraph.

c. C-37.2,  
s. 212.1,  
am. **189.** Section 212.1 of the said Act is amended by striking out the second and third paragraphs.

c. C-37.2,  
s. 220, am. **190.** Section 220 of the said Act, amended by section 8 of chapter 29 of the statutes of 1991, is again amended

(1) by replacing the words “established in accordance with the rules set out in the third, fourth and fifth” in the fourth and fifth lines of the second paragraph by the words “within the meaning of section 261.5 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1), taking into account the third and fourth”;

(2) by striking out the third paragraph;

(3) by replacing the words “to certain units of assessment or places of business for the purposes of the imposition of real estate or business taxes” in the sixth, seventh and eighth lines of the fourth paragraph by the words “to taxable immovables and to those set out in paragraphs 2 to 4 and 7 of section 261.1 of the Act respecting municipal taxation, for the purposes of the imposition of municipal real estate taxes”;

(4) by replacing the words “the Act respecting municipal taxation” in the tenth line of the fourth paragraph by the words “the said Act”;

(5) by replacing subparagraphs 1 to 3 of the fourth paragraph by the following subparagraphs:

“(1) any reference in the said sections to the coming into force of the roll concerned shall be interpreted as the date fixed by the Council under section 220.1 of this Act for considering the data used to determine the fiscal potential for the first fiscal year;

“(2) any reference in section 253.28 of the Act respecting municipal taxation to the value entered on the roll concerned or on the preceding roll is a reference to the product obtained by multiplying that value by the factor established in accordance with section 264 of the said Act for the first fiscal year for which the roll concerned applies or for which the preceding roll applies, as the case may be.”;

(6) by replacing the fifth paragraph by the following paragraph:

Compu-  
tation  
of adjusted  
potential

“For the purpose of computing the adjusted potential applicable for the second fiscal year, the standardized net increase or decrease in the values of the immovables concerned resulting from alterations made to the roll before the date fixed by the Council under section 220.1 shall be added to or subtracted from the sum of the adjusted values for that fiscal year established under the third paragraph for considering the data used to establish the fiscal potential for the second fiscal year. The standardization referred to in this paragraph shall be obtained by multiplying the net increase or decrease by the factor established in accordance with section 264 of the Act respecting municipal taxation for the first fiscal year for which the roll applies. The factor shall also be used for the purpose of establishing the non-adjusted fiscal potential applicable for the third fiscal year.”;

(7) by striking out the fourteen final paragraphs.

**191.** The said Act is amended by inserting, after section 220, the following sections:

c. C-37.2,  
ss. 220.1  
to 220.3,  
added

**Terms and conditions**        **“220.1** The Council shall prescribe, by by-law, the terms and conditions for determining the aliquot shares of the expenses of the Community and payment thereof by the municipalities.

**Provisions of by-law**        The by-law may, in particular, prescribe, for each situation set out in section 210 or 212,

(1) the date on which the data used to establish provisionally or finally the basis of apportionment of the expenses of the Community are to be considered;

(2) the time limit for determining each aliquot share and for informing each municipality of it;

(3) the obligation of a municipality to pay its aliquot share in a single payment or its right to pay it in a certain number of instalments;

(4) the time limit within which each instalment must be paid;

(5) the rate of interest payable on an outstanding instalment;

(6) the adjustments that may result from the deferred coming into force of all or part of the budget of the Community or from the successive use of provisional and final data in determining the basis of apportionment of the expenses of the Community.

**Rate of interest**        Instead of fixing the rate of interest payable on an instalment which is outstanding, the by-law may provide that such rate shall be fixed by a resolution of the Council when the budget of the Community is adopted.

**Rate of interest**        **“220.2** The Council may, in the by-law provided for in section 220.1, prescribe that the rate of interest that it fixes in the by-law or in the resolution provided for in the third paragraph of the said section apply to every amount payable to the Community which is or becomes exigible.

**Contestation**        **“220.3** Contestation by a municipality of a sum claimed by the Community does not exempt the municipality from paying the amount while the contestation is pending.

**Formal notice**        The Community may cause a formal notice to be sent to a municipality in default of paying it an amount.

**Petition**        If there is no payment within 90 days from receipt of the formal notice, the Commission municipale du Québec may, at the request of the Community, file a petition to have the said municipality declared in default in accordance with Division VI of the Act respecting the Commission municipale (R.S.Q., chapter C-35).

Executive committee      The Community shall act through its executive committee.”

c. C-37.2, s. 304, am.      **192.** Section 304 of the said Act is amended by replacing the word and figures “, 212 and 212.1” by the word and figure “and 212”.

c. C-37.2, s. 306.1, am.      **193.** Section 306.1 of the said Act is amended

(1) by replacing the second sentence of the second paragraph by the following sentence: “It shall be apportioned among the municipalities situated within the territory of the corporation in accordance with section 220 and with the by-law adopted under section 220.1; such by-law may contain particular provisions as to the apportionment of the expenditure referred to in this section.”;

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

Payment      “The Community shall pay the city of Montréal the amount of the expenditure provided for in this section. The by-law adopted under section 220.1 may prescribe the terms and conditions of payment as though it were an aliquot share.”

c. C-37.2, ss. 306.2 to 306.8, replaced      **194.** Sections 306.2 to 306.8 of the said Act are replaced by the following sections:

Apportionment of deficit      “**306.2** The deficit referred to in section 306 shall be apportioned among the municipalities situated within the territory of the corporation according to their respective fiscal potentials.

Fiscal potential      For the purposes of the first paragraph, the fiscal potential of a municipality shall be that which is determined in accordance with section 261.7 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) taking into account the third and fourth paragraphs of section 220; for the purposes of these paragraphs, any mention of a date fixed by the Council under section 220.1 shall be interpreted as the corresponding date fixed by the corporation under section 306.3.

Provisions of by-law      “**306.3** The corporation shall prescribe, by a by-law approved by the Council, the manner of determining the aliquot shares of its deficit and the terms and conditions of payment of the aliquot shares by the municipalities situated within the territory of the corporation.

Provisions of by-law      The by-law may, in particular, determine for every situation provided for in section 210 or 212,

(1) the date on which the data used to establish provisionally or finally the fiscal potential are to be considered;

(2) the time limit for determining each aliquot share and for informing each municipality of it;

(3) the obligation of a municipality to pay the aliquot share in a single payment or its right to pay it in a certain number of instalments;

(4) the time limit within which each instalment must be paid;

(5) the rate of interest payable on an outstanding instalment;

(6) the adjustments that may result from the deferred coming into force of all or part of the budget of the corporation or from the successive use of provisional and final data in determining the fiscal potential.

Rate of  
interest

Instead of fixing the rate of interest payable on an instalment which is outstanding, the by-law may provide that such rate shall be fixed by a resolution of the corporation when its budget is transmitted to the Community.

Provisions  
of by-law

The by-law may prescribe the terms and conditions of the repayment by the Community to the corporation of the amount payable by the municipalities as though it were an aliquot share and take into account the repayment provided for in section 306.1. However, the corporation may in no case be forced to return to the Community or to the municipalities an overpayment noticed following an adjustment provided for in subparagraph 6 of the second paragraph of this section. Moreover, where such an adjustment reveals that the Community must pay a supplement to the corporation, the Community may use any surplus referred to in section 217 to make this payment in addition to or instead of adjusting the aliquot shares of the municipalities.”

c. C-37.2,  
s. 306.9,  
am.

**195.** Section 306.9 of the said Act is amended by replacing the word and figures “306.4 to 306.6” in the second line of the first paragraph by the word and figures “306.1 to 306.3”.

c. C-37.2,  
s. 306.10,  
repealed

**196.** Section 306.10 of the said Act is repealed.

c. C-37.2,  
ss. 306.59  
and 306.60,  
repealed

**197.** Sections 306.59 and 306.60 of the said Act are repealed.

c. C-37.2,  
s. 306.61,  
am.

**198.** Section 306.61 of the said Act is amended by striking out the second paragraph.

c. C-37.2,  
s. 306.64,  
am.

**199.** Section 306.64 of the said Act is amended by striking out the words “paragraph 5 of section 204 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1)” in the sixth and seventh lines.

c. C-37.2,  
Sched. B,  
am.

**200.** Schedule B to the said Act is amended by striking out the words “city of Longueuil;” in the third and fourth lines.

ACT RESPECTING THE COMMUNAUTÉ URBAINE DE QUÉBEC

c. C-37.3,  
s. 129, am.

**201.** Section 129 of the Act respecting the Communauté urbaine de Québec (R.S.Q., chapter C-37.3), amended by section 9 of chapter 29 of the statutes of 1991, is again amended

(1) by inserting the words “, within the meaning of section 261.5 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1)” after the word “each” in the third line of the second paragraph;

(2) by striking out the third and fourth paragraphs.

c. C-37.3,  
ss. 157.1  
and 157.2,  
added

**202.** The said Act is amended by inserting, after section 157, the following sections:

Apportion-  
ment of  
expenses

“**157.1** The expenses of the Community, except those relating to a service governed by a special tariff and those the apportionment of which is otherwise provided for by law, shall be apportioned among the municipalities listed in Schedule A according to their respective fiscal potentials, within the meaning of section 261.5 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1).

Provisions  
of by-law

“**157.2** The Council shall prescribe, by by-law, the terms and conditions for determining the aliquot shares of the expenses of the Community and payment thereof by the municipalities.

Provisions  
of by-law

The by-law may, in particular, prescribe, for every situation provided for in section 149 or 151,

(1) the date on which the data used to establish provisionally or finally the basis of apportionment of the expenses of the Community are to be considered;

(2) the time limit for determining each aliquot share and for informing each municipality of it;

(3) the obligation of a municipality to pay its aliquot share in a single payment or its right to pay it in a certain number of instalments;

(4) the time limit within which each instalment must be paid;

(5) the rate of interest payable on an outstanding instalment;

(6) the adjustments that may result from the deferred coming into force of all or part of the budget of the Community or from the

successive use of provisional and final data in determining the basis of apportionment of the expenses of the Community.

Rate of interest

Instead of fixing the rate of interest payable on an instalment which is outstanding, the by-law may provide that such rate shall be fixed by a resolution of the Council when the budget of the Community is adopted.”

c. C-37.3, ss. 211 to 213, replaced

**203.** Sections 211 to 213 of the said Act are replaced by the following sections:

Apportionment of operating deficit

“**211.** The operating deficit of the Transit Commission, including the part resulting from the payment of interest on its loans and from the amortization thereof, shall be apportioned among the municipalities situated within the territory of the Commission according to their respective fiscal potentials within the meaning of section 261.7 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1).

Aliquot shares

“**212.** The Transit Commission shall prescribe, by a by-law approved by the Council, the manner of determining the aliquot shares of its deficit and the terms and conditions of payment of aliquot shares by the municipalities situated within its territory.

Provisions of by-law

The by-law may, in particular, determine, for every situation provided for in section 149 or 151,

(1) the date on which the data used to establish provisionally or finally the fiscal potential are to be considered;

(2) the time limit for determining each aliquot share and for informing each municipality of it;

(3) the obligation of the municipality to pay the aliquot share in a single payment or its right to pay it in a certain number of instalments;

(4) the time limit within which each instalment must be paid;

(5) the rate of interest payable on an outstanding instalment;

(6) the adjustments that may result from the deferred coming into force of all or part of the budget of the Commission or from the successive use of provisional and final data in determining the fiscal potential.

Rate of interest

Instead of fixing the rate of interest payable on an instalment which is outstanding, the by-law may provide that such rate shall be

fixed by a resolution of the Commission when its budget is transmitted to the Community.”

c. C-37.3,  
s. 248, am.

**204.** Section 248 of the said Act is amended

(1) by replacing the first five paragraphs by the following paragraph:

Special real  
estate tax

“**248.** For the purpose of paying any aliquot share provided for by this Act, a municipality may, in addition to its power to use a mode of tariffing under section 244.1 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1), impose a special real estate tax based on the value of the taxable immovables situated in its territory.”;

(2) by inserting the words “in default” after the word “municipality” in the first line of the sixth paragraph.

c. C-37.3,  
s. 249, am.

**205.** Section 249 of the said Act is amended by replacing the word and figures “251 or 212” in the third line of the first paragraph by the word and figures “157.2 or 212”.

c. C-37.3,  
s. 251,  
repealed  
c. C-37.3,  
s. 252, am.

**206.** Section 251 of the said Act is repealed.

**207.** Section 252 of the said Act is amended

(1) by replacing the words “in proportion to their respective fiscal potentials” in the third and fourth lines of the second paragraph by the words “as the expenses of the Community relating to water purification”;

(2) by striking out the third, fourth, fifth, sixth and seventh paragraphs.

#### ACT RESPECTING MUNICIPAL AND INTERMUNICIPAL TRANSIT CORPORATIONS

c. C-70,  
s. 85, am.

**208.** Section 85 of the Act respecting municipal and intermunicipal transit corporations (R.S.Q., chapter C-70) is amended

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

Apportion-  
ment of  
deficits

“Such deficits shall be apportioned among these municipalities according to the number of kilometres travelled in the territory of each by the vehicles of the corporation, or to the number of hours during which each vehicle of the corporation travelled in the territory of each, or to their respective populations, or to their respective fiscal potentials within the meaning of section 261.6 of the Act respecting

municipal taxation (R.S.Q., chapter F-2.1), or on the basis of any other criterion determined by the corporation or a combination of such criteria.”;

(2) by striking out the fourth paragraph.

c. C-70,  
s. 85.1,  
added

**209.** The said Act is amended by inserting, after section 85, the following section:

Provisions  
of by-law

**“85.1** The intermunicipal transit corporation shall prescribe, by a by-law approved by two-thirds of the municipalities whose territories are within its jurisdiction, the basis of apportionment of its deficit in accordance with section 85, the terms and conditions for determining the aliquot shares of the deficit and the terms and conditions of payment of the aliquot shares by the said municipalities.

Criterion of  
apportion-  
ment

The by-law may prescribe any criterion of apportionment other than those specified in section 85. In this case, it must be approved by the Minister of Transport.

Provisions  
of by-law

The by-law may also, in particular, determine the period for which the number of kilometres travelled and the number of hours spent by the vehicles of the corporation in the territory of each municipality are to be considered and prescribe, for every situation provided for in sections 87 to 89,

(1) the date on which the data used to establish provisionally or finally the prescribed basis of apportionment are to be considered;

(2) the time limit for determining each aliquot share and for informing each municipality of it;

(3) the obligation of a municipality to pay the aliquot share in a single payment or the right to pay it in a certain number of instalments;

(4) the time limit within which each instalment must be paid;

(5) the rate of interest payable on an outstanding instalment;

(6) the adjustments that may result from the deferred coming into force of all or part of the budget of the corporation or from the successive use of provisional and final data in determining the basis of apportionment.

Rate of  
interest

Instead of fixing the rate of interest payable on an instalment which is outstanding, the by-law may provide that such rate shall be fixed by a resolution of the corporation when its budget is adopted.”

c. C-70,  
s. 92, am.

**210.** Section 92 of the said Act is amended

(1) by inserting the words “municipal transit” before the word “corporation” in the first line of the first paragraph;

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

Payment

“Each municipality must pay its aliquot share of the deficit of the intermunicipal transit corporation in the period prescribed by the by-law adopted under section 85.1.”

AMUSEMENT TAX ACT

c. D-14,  
s. 1.1,  
added

**211.** The Amusement Tax Act (R.S.Q., chapter D-14) is amended by inserting, after section 1, the following section:

Applicable  
provisions

“**1.1** Sections 2 to 16 apply in the territory of every local municipality which, by by-law, declares them applicable there.

“municipa-  
lity”

For the purposes of these sections, the word “municipality” refers to any local municipality where a by-law adopted under the first paragraph is in force.”

c. D-14,  
s. 2, am.

**212.** Section 2 of the said Act is amended by adding the following paragraphs:

Places of  
amusement

“The Government may, by by-law, prescribe every category of places of amusement or designate by name such places where attendance at or participation in an amusement does not require the payment of a duty.

Duty

Notwithstanding the first paragraph, no duty is exigible where a place contemplated in the said paragraph is included in a category established by the by-law made under the second paragraph or is designated by name therein.”

c. D-14,  
s. 17, am.

**213.** Section 17 of the said Act is amended by adding the following paragraph:

Applicabil-  
ity

“The first paragraph does not apply with regard to an unorganized territory where a by-law adopted under section 1.1 by a regional county municipality acting in the capacity of a local municipality in accordance with section 8 of the Act respecting municipal territorial organization (R.S.Q., chapter O-9) is in force.”

## ACT RESPECTING ELECTIONS AND REFERENDUMS IN MUNICIPALITIES

c. E-2.2,  
s. 47,  
French  
text,  
am.

**214.** The French text of section 47 of the Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2), amended by section 169 of chapter 54 of the statutes of 1989, is again amended by replacing the words “une place d'affaires située” in the first line of paragraph 3 by the words “un lieu d'affaires situé”.

c. E-2.2,  
s. 54,  
French  
text,  
am.

**215.** The French text of section 54 of the said Act is amended

(1) by replacing the words “une place d'affaires occupée” in the second line of the second paragraph by the words “un lieu d'affaires occupé”;

(2) by replacing the words “de la place” in the fifth line of the second paragraph by the words “du lieu”.

c. E-2.2,  
s. 58,  
French  
text,  
am.

**216.** The French text of section 58 of the said Act is amended

(1) by replacing the words “une place” in subparagraph 3 of the first paragraph by the words “un lieu”;

(2) by replacing the words “une place” in subparagraph 5 of the first paragraph by the words “un lieu”;

(3) by replacing the words “places d'affaires sont visées” in the third line of the second paragraph by the words “lieux d'affaires sont visés”;

(4) by replacing the word “celle” in the fourth line of the second paragraph by the word “celui”.

c. E-2.2,  
s. 103,  
French  
text,  
am.

**217.** The French text of section 103 of the said Act is amended by replacing the words “de la place” in the third line of the second paragraph by the words “du lieu”.

c. E-2.2,  
s. 112,  
French  
text,  
am.

**218.** The French text of section 112 of the said Act is amended by replacing the word “place” in the first line of subparagraph 1 of the first paragraph by the word “lieu”.

c. E-2.2,  
s. 116,  
French  
text,  
am.

**219.** The French text of section 116 of the said Act is amended by replacing the words “une place” in the fourth line of the second paragraph by the words “un lieu”.

c. E-2.2,  
s. 118,  
French  
text,  
am.

**220.** The French text of section 118 of the said Act is amended by replacing the words “une place” in the second line of the second paragraph by the words “un lieu”.

c. E-2.2,  
s. 277,  
French  
text,  
am.

**221.** The French text of section 277 of the said Act is amended by replacing the word “place” in the third line of the fifth paragraph by the word “lieu”.

c. E-2.2,  
s. 343,  
French  
text,  
am.

**222.** The French text of section 343 of the said Act is amended by replacing the word “place” in the fifth line of the second paragraph by the word “lieu”.

c. E-2.2,  
s. 518,  
French  
text,  
am.

**223.** The French text of section 518 of the said Act, amended by section 171 of chapter 54 of the statutes of 1989, is again amended by replacing the words “une place d'affaires située” in the first line of subparagraph 3 of the first paragraph by the words “un lieu d'affaires situé”.

c. E-2.2,  
s. 525,  
French  
text,  
am.

**224.** The French text of section 525 of the said Act is amended

(1) by replacing the words “une place d'affaires occupée” in the second line of the second paragraph by the words “un lieu d'affaires occupé”;

(2) by replacing the words “de la place” in the fifth line of the second paragraph by the words “du lieu”.

c. E-2.2,  
s. 531,  
French  
text,  
am.

**225.** The French text of section 531 of the said Act is amended

(1) by replacing the words “une place” in subparagraph 3 of the first paragraph by the words “un lieu”;

(2) by replacing the words “une place” in subparagraph 5 of the first paragraph by the words “un lieu”;

(3) by replacing the words “places d'affaires sont visées” in the third line of the second paragraph by the words “lieux d'affaires sont visés”;

(4) by replacing the word “celle” in the fourth line of the second paragraph by the word “celui”.

c. E-2.2,  
s. 533, am.

**226.** Section 533 of the said Act, amended by section 174 of chapter 54 of the statutes of 1989, is again amended

(1) by replacing the words “interdicted, nor under close treatment pursuant to the Mental Patients Protection Act, nor under the protection of the Public Curator,” in the third, fourth and fifth lines of the third paragraph by the words “under curatorship”;

(2) by replacing, in the French text, the words “de la place” in the fourth line of the fourth paragraph by the words “du lieu”.

c. E-2.2,  
s. 553,  
French  
text,  
am.

**227.** The French text of section 553 of the said Act is amended by replacing the word “places” in the sixth line of the third paragraph by the word “lieux”.

c. E-2.2,  
s. 560,  
French  
text,  
am.

**228.** The French text of section 560 of the said Act is amended by replacing the word “place” in the eleventh line of the second paragraph by the word “lieu”.

ACT RESPECTING THE INSTITUT DE TOURISME ET D'HÔTELLERIE DU QUÉBEC

c. I-13.02,  
s. 22, am.

**229.** Section 22 of the Act respecting the Institut de tourisme et d'hôtellerie du Québec (R.S.Q., chapter I-13.02) is amended by replacing the words “Act to authorize municipalities to collect duties on transfers of immoveables” in the second and third lines by the words “Act respecting duties on transfers of immovables”.

ACT RESPECTING THE MINISTÈRE DES TRANSPORTS

c. M-28,  
ss. 12.22  
to 12.29,  
added

**230.** The Act respecting the Ministère des Transports (R.S.Q., chapter M-28) is amended by inserting, after section 12.21 enacted by section 2 of chapter 38 of the statutes of 1990, the following sections:

Fund

**“12.22** The “fund for the contributions of motorists to public transit” is hereby established.

Financing

**“12.23** The fund shall serve to finance the public transit services of the public bodies referred to in section 88.1 of the Transport Act (R.S.Q., chapter T-12).

Fund

**“12.24** The fund is constituted of the contributions of motorists to public transit collected by the Société de l'assurance automobile du Québec under subparagraph 3 of the first paragraph of section 21 or section 31.1 of the Highway Safety Code (R.S.Q., chapter C-24.2), after deducting the amount referred to in the second paragraph of section 88.4 of the Transport Act (R.S.Q., chapter T-12).

Interest

Interests produced on the sums paid into the fund shall not be part of the fund.

Management

**“12.25** The management of the sums constituting the fund shall be entrusted to the Minister of Finance. Such sums shall be paid to his order and deposited with the financial institutions he determines.

Books of  
account

Notwithstanding section 13 of the Financial Administration Act (R.S.Q., chapter A-6), the Minister of Transport shall keep the books of account of the fund. He shall also certify that the payments do not exceed the available balances.

Payment           **“12.26** The sums constituting the fund shall be paid by the Minister of Transport to the public bodies referred to in section 88.1 of the Transport Act (R.S.Q., chapter T-12) in accordance with the conditions established pursuant to section 88.5 of the said Act.

Applicable provisions       **“12.27** Sections 22, 23, 25 to 27, 33, 35, 45, 51, 57 and 70 to 72 of the Financial Administration Act (R.S.Q., chapter A-6) apply to the fund, adapted as required.

Fiscal year           **“12.28** The fiscal year of the fund ends on 31 March each year.

Consolidated revenue fund       **“12.29** Notwithstanding any provision to the contrary, the Minister of Finance shall, in the event of a deficiency in the consolidated revenue fund, pay out of the fund established by section 12.22 the sums required for the execution of a judgment against the Crown that has become *res judicata*.”

ACT TO AUTHORIZE MUNICIPALITIES TO COLLECT DUTIES ON TRANSFERS OF IMMOVEABLES

c. M-39, title, replaced       **231.** The title of the Act to authorize municipalities to collect duties on transfers of immoveables (R.S.Q., chapter M-39) is replaced by the following title:

“AN ACT RESPECTING DUTIES ON TRANSFERS OF IMMOVABLES”.

c. M-39, s. 1, am.       **232.** Section 1 of the said Act is amended

(1) by replacing the words “levied by virtue of” in the definition of the words “transfer duties” by the words “provided for in”;

(2) by replacing paragraph *b* of the definition of the words “public body” by the following paragraph:

“(b) a local municipality or a regional county municipality;”.

c. M-39, s. 1.1, added       **233.** The said Act is amended by inserting, after section 1, the following section:

Market value       **“1.1** For the purposes of this Act, where an immovable constitutes, at the time of its transfer, a unit of assessment entered on the real estate assessment roll of a municipality or part of such a unit the value of which is separately entered on the roll, its market value shall be the product obtained by multiplying the value entered on the roll for the unit or part corresponding to the transferred immovable, as the case may be, by the factor of the roll established in accordance with section 264 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1).”

c. M-39,  
ss. 2 and 3,  
replaced

**234.** Sections 2 and 3 of the said Act are replaced by the following sections:

Duties

**“2.** Every municipality must collect duties on the transfer of any immovable situated within its territory, computed in relation to the consideration of the transfer, according to the following rates:

(1) on that part of the consideration which does not exceed \$50 000: 0.5%;

(2) on that part of the consideration which is in excess of \$50 000 but does not exceed \$250 000: 1%;

(3) on that part of the consideration which exceeds \$250 000: 1.5%.

Notice

**“3.** The clerk or the secretary-treasurer of the municipality must forward a notice indicating the title of the officer in charge of tax collection for the municipality to the registrar of any registration division which comprises all or part of the territory of the municipality.”

c. M-39,  
s. 7, am.

**235.** Section 7 of the said Act is amended by striking out the second paragraph.

c. M-39,  
s. 9, am.

**236.** Section 9 of the said Act is amended

(1) by replacing that part which precedes subparagraph *a* of the first paragraph by the following:

Content of deed of transfer

**“9.** The deed of transfer must contain the following particulars:”;

(2) by replacing the word “establishing” in the second line of subparagraph *e* of the first paragraph by the word “assessing.”

c. M-39,  
s. 10, am.

**237.** Section 10 of the said Act is amended by striking out the words “and where the by-law contemplated in section 2 is in force” in the third and fourth lines of the first paragraph.

c. M-39,  
s. 11, am.

**238.** Section 11 of the said Act is amended by replacing the second paragraph by the following paragraph:

Rules

**“The account must inform the debtor of the rules prescribed in the first paragraph.”**

c. M-39,  
s. 16, am.

**239.** Section 16 of the said Act is amended

(1) by replacing the figure “\$400” in the fourth line of the third paragraph by the words “the maximum amount of a claim which may be recovered before the courts in accordance with Book VIII of the Code of Civil Procedure (R.S.Q., chapter C-25)”;

(2) by replacing the words “Book Eight of the Code of Civil Procedure (R.S.Q., chapter C-25)” in the seventh line of the third paragraph by the words “the said Book”.

c. M-39,  
s. 26,  
repealed  
c. M-39,  
s. 27,  
replaced

**240.** Section 26 of the said Act is repealed.

**241.** Section 27 of the said Act is replaced by the following section:

Transfer  
duties

**“27.** For the purposes of article 678.0.1 of the Municipal Code of Québec (R.S.Q., chapter C-27.1) and section 196 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1), the transfer duties shall be regarded as a municipal tax.”

#### ACT RESPECTING POLICE ORGANIZATION

c. O-8.1,  
s. 21, am.

**242.** Section 21 of the Act respecting police organization (R.S.Q., chapter O-8.1) is amended by replacing the words “Act to authorize municipalities to collect duties on transfers of immoveables” in the second and third lines by the words “Act respecting duties on transfers of immovables”.

#### ACT RESPECTING MUNICIPAL TERRITORIAL ORGANIZATION

c. O-9,  
s. 35,  
French  
text,  
am.

**243.** The French text of section 35 of the Act respecting municipal territorial organization (R.S.Q., chapter O-9) is amended

(1) by replacing the words “une place” in the second line of the first paragraph by the words “un lieu”;

(2) by replacing the words “de la place” in the fourth line of the first paragraph by the words “du lieu”.

c. O-9,  
s. 39,  
French  
text,  
am.

**244.** The French text of section 39 of the said Act is amended by replacing the words “de la place” in the fourth line of the second paragraph by the words “du lieu”.

c. O-9,  
s. 78,  
French  
text,  
am.

**245.** The French text of section 78 of the said Act is amended by replacing the words “une place” in the sixth line of the second paragraph by the words “un lieu”.

c. O-9,  
s. 119, am. **246.** Section 119 of the said Act, amended by section 5 of chapter 47 of the statutes of 1990, is again amended

(1) by replacing the words “three-year rolls” in the fourth line of the second paragraph by the words “rolls coming into force on the same date”;

(2) by inserting, at the end of the second paragraph, the following sentence: “Where such is not the case, the median proportions used are those established for the fiscal year in which the order comes into force.”;

(3) by striking out the fourth paragraph;

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

First roll

“Where the rolls of the applicant municipalities did not come into force on the same date, the first roll of the municipality resulting from the amalgamation must be made for the same fiscal years as those for which the next roll of the applicant municipality having the largest population would have been made, if the order had not come into force. Where the municipality resulting from the amalgamation has a population of less than 5 000 inhabitants and the equilibrations of the rolls provided for in sections 46.1 and 69.6 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) are not made with the same frequency by all the applicant municipalities, the frequency applicable to the applicant municipality having the largest population applies to the municipality resulting from the amalgamation.”

c. O-9,  
s. 123,  
French  
text,  
am. **247.** The French text of section 123 of the said Act is amended by replacing the words “une place” in the sixth line of the second paragraph by the words “un lieu”.

c. O-9,  
s. 135,  
French  
text,  
am. **248.** The French text of section 135 of the said Act is amended by replacing the words “de la place” in the fourth line of the second paragraph by the words “du lieu”.

c. O-9,  
s. 171, am. **249.** Section 171 of the said Act, amended by section 13 of chapter 47 of the statutes of 1990, is again amended

(1) by replacing the words “three-year rolls” in the third and fourth lines of the second paragraph by the words “rolls coming into force on the same date”;

(2) by inserting, at the end of the second paragraph, the following sentence: “Where such is not the case, the median proportions used are those established for the fiscal year in which the schedule comes into force.”;

(3) by replacing, in the French text, the word “places” in the fourth line of the third paragraph by the word “lieux”;

(4) by striking out the fourth paragraph;

(5) by inserting, at the end, the following paragraph:

Annexation

“An annexation does not alter the frequency which applies to any municipality whose territory is affected by the annexation with regard to the deposit and equilibration of its rolls.”

c. O-9,  
s. 175,  
French  
text,  
am.

**250.** The French text of section 175 of the said Act is amended by replacing the words “une place” in the sixth line by the words “un lieu”.

POLICE ACT

c. P-13,  
s. 6.1, am.

**251.** Section 6.1 of the Police Act (R.S.Q., chapter P-13) is amended by adding, after paragraph 9, the following paragraphs:

“(10) (a) prescribe the calculation method, including special methods for a municipality resulting from an amalgamation which comes into force after 31 December 1990, for the amount that a municipality must pay the Government where its territory is not under the jurisdiction of a municipal police force in accordance with section 64, where the Government, in accordance with section 64.0.1 and on condition of payment of the amount, exempts the municipality of its obligation prescribed in section 64 or authorizes it to abolish its police force or where the Police Force or the police force of another municipality is responsible for acting in its territory pursuant to section 64.4;

(b) establish the categories of municipalities for the application of subparagraph *a* and prescribe the different calculation methods for every category;

(c) determine the person in charge of collecting the amount referred to in subparagraph *a*, prescribe the terms and conditions of the collection and provide that, failing payment, interest be added to the sum or the municipality lose its right to receive, up to the amount owed to it, all or part of a sum otherwise payable to it by the Government or one of its Ministers or bodies;

“(11) define, for the purpose of determining, in the application of section 64.4, whether a local municipality maintains adequate police services, the basic services that must be offered by such a municipality, establish the categories of local municipalities and define the different basic services for every category.”

c. P-13,  
s. 64,  
replaced

**252.** Section 64 of the said Act, amended by section 224 of chapter 75 of the statutes of 1988, is replaced by the following sections:

Police force

**“64.** Every local municipality must ensure that its territory is under the jurisdiction of a police force. For this purpose, it may establish its own police force by a by-law of its council approved by the Minister of Public Security or enter into an agreement in accordance with section 73, or rely upon the application of any legislative provision which provides that the Police Force or the police force of another municipality acts in its territory other than as the result of an agreement. However, any local municipality whose population is equal or superior to 5 000 inhabitants must either establish its own police force in accordance with this paragraph or enter into an agreement in accordance with section 73.

Applicabil-  
ity

The first paragraph does not apply to a municipality situated within the territory of the Communauté urbaine de Montréal, or to a regional county municipality, or to the Kativik Regional Government acting in the capacity of a local municipality with respect to an unorganized territory in accordance with section 8 of the Act respecting municipal territorial organization (R.S.Q., chapter O-9), where applicable, or to section 244 of the Act respecting Northern villages and the Kativik Regional Government (R.S.Q., chapter V-6.1). If, in accordance with section 369 of the said Act, the Regional Government establishes and maintains a regional police force, the first paragraph does not apply to a municipality within the territory of the Regional Government.

“municipa-  
lity contem-  
plated in  
section 64”

For the purposes of this Act, the expression “municipality contemplated in section 64” means a municipality to which the obligation provided for in the first paragraph applies.

Exemption

**“64.0.1** On the recommendation of the Minister of Public Security, the Government may, for the period and on the terms and conditions it determines, in particular payment of the amount established according to the by-law made under paragraph 10 of section 6.1, exempt a local municipality whose population is equal or superior to 5 000 inhabitants from the obligation to establish its own police force or to enter into an agreement in accordance with section 73 or may authorize any municipality which has established its own police force to abolish it.

Size

A municipality which has established its own police force may, with the authorization of the Minister, reduce the size thereof.

Consultation

Before making a recommendation under the first paragraph, or giving an authorization under the second paragraph, the Minister shall

consult, in particular, the representative municipal organizations and the associations devoted to the protection of policemen's interests."

c. P-13,  
s. 64.1, am.  
**253.** Section 64.1 of the said Act, amended by section 225 of chapter 75 of the statutes of 1988, is again amended by replacing the first sentence of the first paragraph by the following sentence: "A decision, made in accordance with section 64.0.1, exempting a municipality from establishing its own police force or authorizing it to abolish it or to reduce its size takes effect after a reclassification committee, established by the Minister of Public Security, has examined the situation and made its recommendations or, failing recommendations within the six months following the constitution of the committee, at the expiration of this period."

c. P-13,  
s. 64.3,  
replaced  
**254.** Section 64.3 of the said Act, amended by section 227 of chapter 75 of the statutes of 1988, is replaced by the following sections:

Sûreté du Québec  
"64.3 Where the territory of a municipality to which the obligation provided in section 64 applies is not under the jurisdiction of a municipal police force, the Sûreté du Québec shall be entrusted in accordance with section 39 with maintaining peace, order and public safety, preventing crime and offences under the laws of Québec and seeking out offenders.

Payment  
The municipality must, in this case, pay to the Government, in accordance with the regulation made under paragraph 10 of section 6.1, the amount established pursuant to the said regulation.

Police force of another municipality  
The Minister of Public Security may, with the consent of the municipality referred to in the first paragraph, confer the responsibility to act in its territory on the police force of another municipality which accepts such responsibility. In such case, the municipalities may enter into an agreement, a copy of which must be sent to the Minister, regarding the amount payable by the former to the latter; failing such an agreement, the person in charge of collecting the amount referred to in the second paragraph shall pay an equivalent compensation to the latter municipality.

Inadequate police services  
"64.4 Where an inquiry made under the Act respecting police organization (R.S.Q., chapter O-8.1) finds that a local municipality does not maintain adequate police services, the Minister of Public Security may require that corrective measures be taken within the time limit he fixes. Failing such measures or before the expiry of the time limit, the Minister may confer on the Sûreté du Québec responsibility for maintaining peace, order and public safety in the territory of the municipality, preventing crime and offences under the

laws of Québec and seeking out offenders. He may also, with the consent of the municipality, confer the responsibility to act in its territory on the police force of another municipality which accepts such responsibility. In such case, the municipalities may enter into an agreement, a copy of which must be sent to the Minister, regarding the amount payable by the former to the latter.

Basic  
services

In determining whether a local municipality maintains adequate police services, the Minister may consider the basic services, as defined by the regulation made under paragraph 11 of section 6.1 with regard to all the local municipalities or the category to which the municipality belongs, as the case may be, that must be offered by that municipality and the special services that it may obtain.

Payment

A municipality that does not maintain adequate police services must, if the Minister directs the Police Force or the police force of another municipality to act in its territory and no agreement has been entered into under the first paragraph, pay to the Government, in accordance with the regulation made under paragraph 10 of section 6.1, the sum established according to that regulation. Where applicable, the person in charge of collecting the sum shall pay to the other municipality an equivalent compensation.”

c. P-13,  
s. 73, am.

**255.** Section 73 of the said Act, amended by section 230 of chapter 75 of the statutes of 1988, is again amended

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

(2) by replacing the word “five” in the first line of the second paragraph by the word “ten”;

(3) by replacing the word “six” in the second line of the second paragraph by the word “nine”;

(4) by replacing the words “bound to establish and maintain a police force” in the third and fourth lines of the third paragraph by the words “to which the obligation imposed in section 64 applies”;

(5) by replacing the words “establish or maintain a police force” in the eighth line of the third paragraph by the words “complying with the obligation imposed by section 64”.

ACT RESPECTING THE SOCIÉTÉ DE L'ASSURANCE AUTOMOBILE DU QUÉBEC

c. R-4,  
s. 2, am.

**256.** Section 2 of the Act respecting the Société de l'assurance automobile du Québec (R.S.Q., chapter R-4), amended by section 3

of chapter 19 of the statutes of 1990 and by section 253 of chapter 83 of the statutes of 1990, is again amended by replacing subparagraph *g* of paragraph 2 by the following subparagraphs:

“(g) collect the duties, fees, insurance contributions and the contributions of motorists to public transit with respect to the registration of a vehicle;

“(h) collect the duties, fees, and insurance contributions with respect to the issue of a permit.”

ACT RESPECTING THE SOCIÉTÉ DE PROMOTION ÉCONOMIQUE DU QUÉBEC  
MÉTROPOLITAIN

c. S-11.04,  
s. 28, am.

**257.** Section 28 of the Act respecting the Société de promotion économique du Québec métropolitain (R.S.Q., chapter S-11.04) is amended

(1) by replacing the words “the standardized assessment of the taxable immovables of its territory, within the meaning of paragraph 2 of section 205.1 of the Act respecting land use planning and development (chapter A-19.1)” in the fourth, fifth, sixth and seventh lines by the words “its standardized real estate value”;

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

Standard-  
dized real  
estate value

“For the purposes of the first paragraph, the standardized real estate value of an urban community or of a regional county municipality shall be the aggregate of the standardized real estate value, within the meaning of section 261.1 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1), of local municipalities situated within the territory of an urban community or a regional county municipality, as the case may be.”

ACT RESPECTING THE SOCIÉTÉ DES ÉTABLISSEMENTS DE PLEIN AIR DU QUÉBEC

c. S-13.01,  
s. 47, am.

**258.** Section 47 of the Act respecting the Société des établissements de plein air du Québec (R.S.Q., chapter S-13.01) is amended by replacing the words “Act to authorize municipalities to collect duties on transfers of immovables” in the first and second lines by the words “Act respecting duties on transfers of immovables”.

ACT RESPECTING THE SOCIÉTÉ IMMOBILIÈRE DU QUÉBEC

c. S-17.1,  
s. 35, am.

**259.** Section 35 of the Act respecting the Société immobilière du Québec (R.S.Q., chapter S-17.1) is amended

(1) by replacing subparagraphs 2 and 3 of the first paragraph by the following subparagraphs:

“(2) the business taxes in respect of a place of business in which the corporation carries on its activities in an immovable owned by the corporation;

“(3) taxes other than real estate taxes, compensations and tariffs imposed by a municipality on the corporation as the owner of an immovable.”;

(2) by replacing, in the French text, the word “places” in the fourth line of the third paragraph by the word “lieux”.

c. S-17.1,  
s. 55, am. **260.** Section 55 of the said Act is amended by replacing the words “Act to authorize municipalities to collect duties on transfers of immoveables” in the first and second lines by the words “Act respecting duties on transfers of immovables”.

c. S-17.1,  
s. 95,  
repealed **261.** Section 95 of the said Act is repealed.

TRANSPORT ACT

c. T-12,  
ss. 88.1 to  
88.6, added **262.** The Transport Act (R.S.Q., chapter T-12) is amended by inserting, after section 88, the following sections:

“DIVISION IX.1

“FINANCING OF CERTAIN PUBLIC TRANSIT SERVICES

Interpreta-  
tion **“88.1** For the purposes of this division,

“motorist” **“motorist”** means the person in whose name the registration of a passenger vehicle, within the meaning of the regulation respecting the registration of road vehicles made under section 618 of the Highway Safety Code (R.S.Q., chapter C-24.2), is effected by the Société de l’assurance automobile du Québec;

“public  
transit  
authorities” **“public transit authorities”** means the Société de transport de la Communauté urbaine de Montréal, the Commission de transport de la Communauté urbaine de Québec, the Société de transport de la Ville de Laval, the Société de transport de la rive sud de Montréal, the Société de transport de l’Outaouais and the corporations constituted under the Act respecting municipal and intermunicipal transit corporations (R.S.Q., chapter C-70).

Contribution **“88.2** A contribution of motorists to public transit is hereby established.

**Contribution** Every motorist whose address as entered in the registers of the Société de l'assurance automobile du Québec corresponds to a place situated in the territory of any of the municipalities and Indian reserves listed in Schedule A is bound to pay a contribution. For the purposes of this division and of Schedule A, an Indian settlement is considered a reserve.

**Payment** The motorist shall pay the contribution upon making payment of the sums exigible for obtaining the registration or of the amounts exigible under section 31.1 of the Highway Safety Code (R.S.Q., chapter C-24.2).

**Reimbursement** A motorist may request the reimbursement of a part of his contribution in the circumstances and on the conditions prescribed by a regulation made pursuant to paragraph 11.0.1 of section 618 of the Highway Safety Code. However, no reimbursement is exigible with respect to a change of address.

**Contribution** **“88.3** The Government may, by regulation, fix the amount of the contribution.

**Contributions** **“88.4** The Société shall collect the contributions of the motorists and, after making the deduction provided for in the second paragraph, remit them monthly to the Minister who shall pay them to the fund for the contributions of motorists to public transit established by section 12.22 of the Act respecting the Ministère des Transports (R.S.Q., chapter M-28).

**Administrative expenses** The Société may deduct an amount representing 2% of the contributions collected, to cover administrative expenses.

**Conditions of payment** **“88.5** After consultation with the public transit authorities, the Minister shall establish the conditions of payment to these authorities of the amounts which make up the fund for the contribution of motorists to public transit.

**Apportionment** **“88.6** The sums which the Minister must pay shall be apportioned in proportion to the contributions collected, since the preceding payment, in each region described in Schedule A.

**Territory other than Montréal and Québec** Every public transit authority whose territory is situated within a region other than that of Montréal and Québec shall receive the whole part attributable to its region.

**Territories within Montréal or Québec** The transit authorities whose territories are situated within the Montréal or Québec region shall share that part which is attributable to their region.

Criterion of  
apportion-  
ment

The Government shall prescribe, by regulation, the criterion of apportionment, among the transit authorities referred to in the third paragraph, of the part attributable to their region. Before submitting a draft regulation to the Government, the Minister shall consult the interested municipalities and transit authorities.

Conditions  
of payment

The conditions of payment established under section 88.5 may allow the successive use of provisional and final data for the purposes of the apportionment based on the criterion prescribed by the regulation and allow for any adjustments resulting from the difference between provisional data and final data.”

c. T-12,  
Schedule A,  
added

**263.** The said Act is amended by adding, at the end, the following Schedule:

#### “SCHEDULE A

##### “MUNICIPALITIES AND INDIAN RESERVES ON WHOSE TERRITORY A CONTRIBUTION OF MOTORISTS TO PUBLIC TRANSIT IS ESTABLISHED

(*ss. 88.2 and 88.6*)

#### “1. Region of Montréal:

Ville d’Anjou

Ville de Baie-d’Urfé

Ville de Beaconsfield

Ville de Beauharnois

Ville de Beloeil

Ville de Blainville

Ville de Bois-des-Filion

Ville de Boisbriand

Ville de Boucherville

Ville de Brossard

Ville de Candiac

Ville de Carignan

Ville de Chambly

Ville de Charlemagne  
Ville de Châteauguay  
Cité de Côte-Saint-Luc  
Ville de Delson  
Ville de Deux-Montagnes  
Ville de Dollard-des-Ormeaux  
Ville de Dorion  
Cité de Dorval  
Ville de Greenfield Park  
Ville de Hampstead  
Ville de Hudson  
Indian reserve of Kahnawake  
Indian settlement of Kanesatake  
Ville de Kirkland  
Ville de L'Île-Cadieux  
Ville de L'Île-Dorval  
Ville de L'Île-Perrot  
Paroisse de La Plaine  
Ville de La Prairie  
Ville de Lachenaie  
Ville de Lachine  
Ville de LaSalle  
Ville de Laval  
Ville de Le Gardeur  
Ville de LeMoyne  
Ville de Léry

Ville de Longueuil  
Ville de Lorraine  
Ville de Maple Grove  
Ville de Mascouche  
Village de McMasterville  
Village de Melocheville  
Ville de Mercier  
Ville de Mirabel  
Ville de Mont-Royal  
Ville de Mont-Saint-Hilaire  
Ville de Montréal  
Ville de Montréal-Est  
Ville de Montréal-Nord  
Ville de Montréal-Ouest  
Municipalité de Notre-Dame-de-Bon-Secours  
Paroisse de Notre-Dame-de-l'Île-Perrot  
Paroisse d'Oka  
Municipalité d'Oka  
Ville d'Otterburn Park  
Ville d'Outremont  
Ville de Pierrefonds  
Ville de Pincourt  
Village de Pointe-Calumet  
Ville de Pointe-Claire  
Village de Pointe-des-Cascades  
Ville de Repentigny

Ville de Richelieu  
Ville de Rosemère  
Ville de Roxboro  
Municipalité de Saint-Amable  
Ville de Saint-Basile-le-Grand  
Ville de Saint-Bruno-de-Montarville  
Ville de Saint-Constant  
Ville de Saint-Eustache  
Ville de Saint-Hubert  
Paroisse de Saint-Isidore  
Paroisse de Saint-Joseph-du-Lac  
Ville de Saint-Lambert  
Ville de Saint-Laurent  
Paroisse de Saint-Lazare  
Ville de Saint-Léonard  
Ville de Saint-Mathias-sur-Richelieu  
Municipalité de Saint-Mathieu  
Paroisse de Saint-Mathieu-de-Beloeil  
Paroisse de Saint-Philippe  
Ville de Saint-Pierre  
Paroisse de Saint-Placide  
Village de Saint-Placide  
Paroisse de Saint-Raphaël-de-l'Île-Bizard  
Paroisse de Saint-Sulpice  
Ville de Sainte-Anne-de-Bellevue  
Ville de Sainte-Anne-des-Plaines

Ville de Sainte-Catherine  
Ville de Sainte-Geneviève  
Ville de Sainte-Julie  
Ville de Sainte-Marthe-sur-le-Lac  
Ville de Sainte-Thérèse  
Village de Senneville  
Municipalité de Terrasse-Vaudreuil  
Ville de Terrebonne  
Ville de Varennes  
Ville de Vaudreuil  
Village de Vaudreuil-sur-le-Lac  
Ville de Verdun  
Ville de Westmount  
“2. Region of Québec:  
Ville de Beauport  
Municipalité de Bernières  
Ville de Cap-Rouge  
Ville de Charlesbourg  
Ville de Charny  
Ville de Château-Richer  
Ville de Fossambault-sur-le-Lac  
Ville de L’Ancienne-Lorette  
Paroisse de L’Ange-Gardien  
Municipalité de Lac-Beauport  
Ville de Lac-Delage  
Municipalité de Lac-Saint-Charles

Ville de Lac-Saint-Joseph  
Ville de Lévis  
Ville de Loretteville  
Paroisse de Notre-Dame-des-Anges  
Municipalité de Pintendre  
Ville de Québec  
Paroisse de Saint-Augustin-de-Desmaures  
Municipalité de Saint-Emile  
Paroisse de Saint-Etienne-de-Beaumont  
Municipalité de Saint-Etienne-de-Lauzon  
Paroisse de Saint-François  
Municipalité de Saint-Gabriel-de-Valcartier  
Paroisse de Saint-Jean  
Ville de Saint-Jean-Chrysostome  
Village de Saint-Jean-de-Boischatel  
Paroisse de Saint-Joseph-de-la-Pointe-de-Lévy  
Paroisse de Saint-Lambert-de-Lauzon  
Paroisse de Saint-Laurent  
Ville de Saint-Nicolas  
Paroisse de Saint-Pierre  
Ville de Saint-Rédempteur  
Ville de Saint-Romuald  
Municipalité de Sainte-Brigitte-de-Laval  
Municipalité de Sainte-Catherine-de-la-Jacques-Cartier  
Paroisse de Sainte-Famille  
Ville de Sainte-Foy

Paroisse de Sainte-Hélène-de-Breakeyville

Village de Sainte-Pétronille

Municipalité de Shannon

Ville de Sillery

Cantons unis de Stoneham-et-Tewkesbury

Ville de Val-Bélair

Ville de Vanier

Indian reserve of Wendake

“3. Region of Outaouais:

Ville d’Aylmer

Ville de Buckingham

Municipalité de Cantley

Municipalité de Chelsea

Ville de Gatineau

Ville de Hull

Municipalité de La Pêche

Ville de Masson

Municipalité de Pontiac

Municipalité de Val-des-Monts

“4. Region of Trois-Rivières:

Ville de Bécancour

Ville de Cap-de-la-Madeleine

Municipalité de Champlain

Municipalité de Pointe-du-Lac

Paroisse de Saint-Louis-de-France

Paroisse de Saint-Maurice

Municipalité de Sainte-Marthe-du-Cap-de-la-Madeleine

Ville de Trois-Rivières

Ville de Trois-Rivières-Ouest

Indian reserve of Wolinak

“5. Region of Saguenay:

Ville de Chicoutimi

Ville de Jonquière

Ville de La Baie

Municipalité de Lac-Kénogami

Paroisse de Larouche

Ville de Laterrière

Municipalité de Saint-Fulgence

Municipalité de Saint-Honoré

Municipalité de Shipshaw

Canton de Tremblay

“6. Region of Sherbrooke:

Municipalité d’Ascot

Municipalité d’Ascot Corner

Canton de Brompton

Ville de Bromptonville

Village de Deauville

Municipalité de Fleurimont

Canton de Hatley

Ville de Lennoxville

Village de North Hatley

Ville de Rock Forest

Paroisse de Saint-Denis-de-Brompton

Paroisse de Saint-Elie-d'Orford

Ville de Sherbrooke

Canton de Stoke.”

THE CREE VILLAGES AND THE NASKAPI VILLAGE ACT

c. V-5.1,  
s. 60, am. **264.** Section 60 of the Cree Villages and the Naskapi Village Act (R.S.Q., chapter V-5.1) is amended by striking out the second and third paragraphs.

ACT RESPECTING NORTHERN VILLAGES AND THE KATIVIK REGIONAL GOVERNMENT

c. V-6.1,  
s. 237, am. **265.** Section 237 of the Act respecting Northern villages and the Kativik Regional Government (R.S.Q., chapter V-6.1) is amended by striking out the second paragraph.

ACT RESPECTING THE SOCIÉTÉ DE TRANSPORT DE LA RIVE SUD DE MONTRÉAL

1985, c. 32,  
s. 99, am. **266.** Section 99 of the Act respecting the Société de transport de la rive sud de Montréal (1985, chapter 32) is amended

(1) by replacing subparagraph 4 of the first paragraph by the following subparagraph:

“(4) the fiscal potential, within the meaning of section 261.6 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) of each municipality;”;

(2) by striking out the words “, and approved by the Minister of Transport” in the fourth line of subparagraph 5 of the first paragraph.

1985, c. 32,  
s. 100,  
repealed **267.** Section 100 of the said Act, amended by section 1 of chapter 40 of the statutes of 1986 and by section 27 of chapter 29 of the statutes of 1991, is repealed.

1985, c. 32,  
s. 100.1,  
added **268.** The said Act is amended by inserting, after section 100, the following section:

Provisions  
of by-law **“100.1** The corporation shall prescribe, by by-law, the basis of apportionment of its deficit in accordance with section 99, the terms and conditions for determining the aliquot shares of the deficit and the terms and conditions of payment of these shares by the municipalities situated within its territory.

Criteria of apportionment

The by-law may prescribe any criterion of apportionment other than those specified in section 99. In this case, it must be approved by the Minister of Transport.

Provisions of by-law

The by-law may also, in particular, determine the period for which the number of kilometres travelled and the number of hours spent by the vehicles of the corporation in the territory of each municipality are to be considered and prescribe, for every situation contemplated in sections 108 to 113,

(1) the date on which the data used to establish provisionally or finally the basis of apportionment prescribed are to be considered;

(2) the time limits for determining each aliquot share and for informing each municipality of it;

(3) the obligation of a municipality to pay its aliquot share in a single payment or its right to pay it in a certain number of instalments;

(4) the time limit within which each instalment must be paid;

(5) the rate of interest payable on an outstanding instalment;

(6) the adjustments that may result from the deferred coming into force of all or part of the budget of the corporation or from the successive use of provisional and final data in determining the basis of apportionment.

Rate of interest

Instead of fixing the rate of interest payable on an instalment which is outstanding, the by-law may provide that such rate be fixed by a resolution of the corporation when its budget is adopted."

1985, c. 32, s. 103, am.

**269.** Section 103 of the said Act, amended by section 102 of chapter 41 of the statutes of 1990, is again amended by striking out the second paragraph.

1985, c. 32, s. 118, am.

**270.** Section 118 of the said Act is amended by striking out the first three paragraphs.

1985, c. 32, s. 161, am.

**271.** Section 161 of the said Act is amended by striking out the words ", paragraph 5 of section 204 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1)" in the fifth, sixth and seventh lines.

ACT RESPECTING THE CONSEIL MÉTROPOLITAIN DE TRANSPORT EN COMMUN AND  
AMENDING VARIOUS LEGISLATION

1990, c. 41,  
s. 28, am.

**272.** Section 28 of the Act respecting the Conseil métropolitain de transport en commun and amending various legislation (1990, chapter 41) is amended

(1) by replacing the words “the third paragraph of section 220 of the Act respecting the Communauté urbaine de Montréal” in the fourth and fifth lines of the first paragraph by the words “section 261.7 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1)”;

(2) by replacing the second sentence of the first paragraph by the following: “For the purposes of this paragraph, the coefficients to be used in the multiplication provided in subparagraph 3 of the first paragraph of the said section 261.7 are 0.22 for the city of Laval and 0.46 for every municipality situated within the territory of the Société de transport de la rive sud de Montréal.”;

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

Presumption

“If the apportionment is made according to the fiscal potential or on another basis which includes this potential or of which the determination shall otherwise require consideration of the values referred to in subparagraph 2 of the first paragraph of section 261.5 of the Act respecting municipal taxation, the Council, for the purposes of the seventh paragraph of section 57.1 of the said Act, shall be deemed to be a public transit authority.”

ACT RESPECTING THE SOCIÉTÉ DU PARC INDUSTRIEL ET PORTUAIRE DE BÉCANCOUR

1990, c. 42,  
s. 48, am.

**273.** Section 48 of the Act respecting the Société du parc industriel et portuaire de Bécancour (1990, chapter 42) is amended by replacing the words “Act to authorize municipalities to collect duties on transfers of immoveables” in the first and second lines by the words “Act respecting duties on transfers of immovables”.

ACT TO AMEND VARIOUS LEGISLATION RESPECTING THE OUTAOUAIS INTERMUNICIPAL  
BODIES

1990, c. 85,  
s. 152, am.

**274.** Section 152 of the Act to amend various legislation respecting the Outaouais intermunicipal bodies (1990, chapter 85) is amended by replacing the word “municipality” in the sixth line of the first paragraph by the words “a municipal body responsible for assessment”.

## ACT RESPECTING ASSISTANCE FOR THE DEVELOPMENT OF COOPERATIVES

1991, c. 1,  
s. 18, am.

**275.** Section 18 of the Act respecting assistance for the development of cooperatives (1991, chapter 1) is amended by replacing the words “Act to authorize municipalities to collect duties on transfers of immoveables” in the first and second lines by the words “Act respecting duties on transfers of immovables”.

## CHARTER OF THE CITY OF QUÉBEC

1929, c. 95,  
s. 453g, am.

**276.** Section 453g of the charter of the city of Québec (1929, chapter 95), enacted by section 4 of chapter 89 of the statutes of 1982 and amended by section 34 of chapter 61 of the statutes of 1984 and by section 21 of chapter 88 of the statutes of 1988, is again amended

(1) by inserting the words “, where applicable,” before the word “entered” in the third line of subsection 4;

(2) by adding, at the end of subsection 12a, the following sentence: “This requirement does not apply if the city does not have a roll of rental values.”;

(3) by replacing the words “benefitting from an exemption under” in subsection 29 by the words “who carry on therein an activity referred to in”;

(4) by inserting the words “, if applicable,” after the word “values” in the third line of subsection 44.

## CHARTER OF THE CITY OF MONTRÉAL

1959-60,  
c. 102,  
a. 803, am.

**277.** Article 803 of the charter of the city of Montréal (1959-60, chapter 102), amended by section 12 of chapter 65 of the statutes of 1966-67, by section 9 of chapter 91 of the statutes of 1969, by section 118 of chapter 77 of the statutes of 1977, by section 41 of chapter 40 of the statutes of 1980, by section 12 of chapter 59 of the statutes of 1982, by section 9 of chapter 112 of the statutes of 1987 and by section 44 of chapter 87 of the statutes of 1988, is again amended by adding, at the end of paragraph *w*, the following sentence: “In the case of a parking lot owned by a person mentioned in section 204 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) which is not operated exclusively and in every regard by that person, a tax levied under this paragraph is payable by the person, other than the owner, who is involved in the operation of the parking lot.”

1959-60,  
c. 102,  
a. 803, am.

**278.** 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, is again amended by adding, after subarticle 2, the following subarticle:

**Exemption** “(3) The council may, by by-law, exempt occupants of residential immovables from payment of the tax imposed under subarticle 1.

**Adjustment** The lessee of a dwelling in respect of which the tax has been integrated into the rent for any fiscal year during which the exemption applies is entitled, on application to the lessor within 12 months after the coming into force of the by-law prescribing the exemption, to an adjustment in his rent for that fiscal year.

**Jurisdiction** The Régie du logement has jurisdiction, to the exclusion of any court, to hear an application for adjustment in the rent of a dwelling referred to in the second paragraph. Sections 56 to 90 of the Act respecting the Régie du logement (R.S.Q., chapter R-8.1), adapted as required, apply to the application.”

#### MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

##### *Interpretation*

**“amended Act”** **279.** For the purposes of sections 280 and 282 to 297, the words “amended Act” mean the Act respecting municipal taxation (R.S.Q., chapter F-2.1) as it exists following the coming into force of this Act and the words “present Act” mean the same Act, as it existed before 20 June 1991.

**“amended Act”** For the purposes of sections 300 to 304, 308, 311 to 313 and 316, the words “amended Act” mean the first Act, where applicable, mentioned in each section as it exists following the coming into force of this Act and the words “present Act” mean the same Act as it existed before 20 June 1991.

**“present Act”**

##### *Exceptions to certain leases*

**Rent increase** **280.** If, at the beginning of the first municipal fiscal year for which a local municipality imposes the surtax on non-residential immovables provided for in section 244.11 of the amended Act, a taxable immovable subject to the surtax is governed by a lease which does not permit the owner to increase the stipulated rent in order to take account of the new taxes of which he becomes debtor nor to otherwise have the payment of such tax assumed by the lessee, the owner may nevertheless increase the stipulated rent in order to take into account all or part of the surtax that he must pay.

**Exception** However, the first paragraph does not apply to the stipulated rent in a lease concerning part of an immovable which does not constitute separate premises entered on the schedule to the real estate assessment roll provided for in section 69 of the amended Act, or separate premises which should have been entered thereon if the municipality had not availed itself of the fourth paragraph of the said section.

**Rent increase** Where the lease applies to such separate premises, the rent increase takes into account the part of the surtax attributable to the taxable value of the premises.

**Applicable provisions** For the purposes of this section, section 244.22 of the amended Act and section 491 of the present Act apply.

*Effective date of the provisions of this Act*

**Effect** **281.** Sections 29, 31 and 32, paragraph 2 of section 104, sections 110, 112, 115 and 128, paragraph 5 of section 148, paragraphs 2 and 4 of section 150 and sections 151, 158, 161, 162, 164, 172 to 174, 211 to 213, 257 and 277 have effect for the purposes of every municipal fiscal year from the 1992 fiscal year.

**Effect** With respect to a school board and the Conseil scolaire de l'Île de Montréal, paragraph 2 of section 104 has effect for the purposes of every school fiscal year from the 1992-93 school fiscal year.

**Effect** The provisions amended, replaced or repealed by those enumerated in the first paragraph retain their effect as they existed on 19 June 1991 for the purposes of any fiscal year prior to that mentioned in the first or second paragraph, as applicable, particularly in respect of the collection, after the end of such prior fiscal year, of any amount payable for that fiscal year.

**Jurisdiction** **282.** Notwithstanding the first sentence of the second paragraph of section 5 of the amended Act, no regional county municipality has jurisdiction in matters of assessment with regard to Ville de Bois-des-Filion or Ville de Saint-Rédempteur.

**Effect** **283.** Section 8 of the amended Act has effect for the purposes of every municipal fiscal year from the 1992 fiscal year.

**Presumption** Every regulation adopted under section 10 of the present Act and in force on 19 June 1991 is deemed to be a regulation adopted under section 8 of the amended Act. If, on that date, a local municipality is bound to assume alone the expenses incurred by the municipal body

responsible for assessment with respect to the roll of rental values of the municipality in accordance with section 187 of the present Act or if, on that date, an agreement provided for by that section is in force, the rule applicable with respect to the expenses relating to the roll is considered a provision of a regulation adopted under section 8 of the amended Act.

**Effect** Sections 10 to 13 of the present Act retain their effect for the purposes of every municipal fiscal year prior to the 1992 municipal fiscal year.

**Effect** **284.** Every real estate assessment roll or roll of rental values in force on 19 June 1991 retains its effect and shall be up to date until the end of every municipal fiscal year for which it was effected, subject to sections 72 and 183 of the amended Act.

**Effect** Sections 14 and 14.1 of the amended Act have effect, with respect to a local municipality, for the purposes of the fiscal years following that for which the roll referred to in the first paragraph was effected or, if the roll is a three-year roll or a two-year roll, for the purposes of the fiscal years following the last fiscal year for which it was effected.

**Presumption** Every resolution adopted under section 185 of the present Act and in force on 19 June 1991 is deemed to be a resolution by which the decision provided for in the first paragraph of section 14.1 of the amended Act is made. Every local municipality situated within the territory of the Communauté urbaine de Montréal which, on that date, has a roll of rental values intended for the purpose of imposing the business tax is deemed to have adopted such resolution before 1 April 1991; such municipality may decide to no longer keep such a roll, for the purposes of a three-year cycle subsequent to that of 1992-1993-1994, by adopting a resolution to that effect as though it were repealing the resolution it is deemed to have adopted.

**Presumption** Every resolution adopted under section 185 of the present Act, for the purpose of the reference contained in the second paragraph of section 186 of the present Act, and which was in force on 19 June 1991 is deemed to be a resolution by which the decision provided for in the fourth paragraph of section 14.1 of the amended Act is made.

**Applicability** **285.** The first and second paragraphs of section 46.1 of the amended Act do not apply with respect to the first three-year real estate assessment roll of a local municipality where one of the two or five preceding annual real estate assessment rolls, depending on

whether the population of the municipality is equal to or greater than 5 000 inhabitants or is less than 5 000, was the result of an equilibration within the meaning of the said section.

**Applicability** Since 1 January 1989, the second paragraph of section 46.1 of the present Act does not apply to the first three-year real estate assessment roll of a local municipality where one of the two preceding annual real estate assessment rolls was the result of an equilibration.

**Roll** The first roll of rental values of a municipality which is to result from an equilibration carried out pursuant to sections 46.1 and 69.6 of the amended Act is the roll that is applicable during the same fiscal years as the first evaluation roll of the municipality which, after 20 June 1991, is to result from an equilibration.

**Resolution** **286.** The first resolution adopted by a local municipality under the first paragraph of section 57.1 of the amended Act may prescribe that the entries referred to in this paragraph be made in its roll for the purposes of every municipal fiscal year from that which it indicates among the fiscal years which are subsequent to the 1991 fiscal year.

**Fiscal year** If the fiscal year mentioned in the resolution is the second or third fiscal year to which the roll applies, taking account of section 72.1 of the amended Act where applicable, the date of 1 April referred to in the fourth paragraph of section 57.1 of the amended Act is that which precedes the beginning of the fiscal year mentioned in the resolution.

**Entries** In the case described in the second paragraph, the entries referred to in the first paragraph of section 57.1 of the amended Act shall be made beforehand by alterations to the roll which take effect at the beginning of the fiscal year mentioned in the resolution and which are deemed to be alterations made under paragraph 13.1 of section 174 of the amended Act. The same applies where the fiscal year mentioned in the resolution is that of 1992 and it constitutes the first year for which the roll applies, with regard to entries which do not appear on the roll at the time of its deposit.

**List of alterations** The assessor may, instead of transmitting to the clerk, within the meaning of section 1 of the amended Act, each certificate by means of which he makes an alteration under the third paragraph, transmit to him a list of such alterations including the information needed for drawing up the notices of alteration. Such notices may be combined with the notices of assessment sent, for the fiscal year mentioned in the resolution, in respect of the unit of assessment concerned; the notice of assessment shall, in that case, be in lieu of a notice of alteration.

**Effect**            **287.** The sixth paragraph of section 57.1 of the amended Act has effect for the purposes of every municipal fiscal year from the 1993 municipal fiscal year.

**Entries**            Where the municipal fiscal year is the second or third fiscal year to which the roll of the local municipality referred to in that paragraph applies, the entries referred to in the first paragraph of the said section shall be made beforehand by alterations to the roll which come into effect on 1 January 1993 and which are deemed to be alterations made under paragraph 13.1 of section 174 of the amended Act.

**Applicable provision**    The fourth paragraph of section 286 applies, adapted as required, with respect to alterations under the second paragraph of this section.

**Effect**            **288.** The seventh paragraph of section 57.1 of the amended Act has effect for the purposes of every municipal fiscal year from the 1993 municipal fiscal year.

**Fiscal year**            For the purposes of that paragraph, where the roll of the local municipality concerned applies to the three-year cycle for 1991-1992-1993 or for 1992-1993-1994, the 1993 fiscal year is deemed to be the first thereof for which the roll is drawn up; this presumption also applies to the 1994 fiscal year where the roll of the municipality applies to the 1992-1993-1994 cycle and the entries referred to in the first paragraph of section 57.1 of the amended Act are not required for the purposes of the 1993 fiscal year. Where applicable, a copy of the resolution, provided for in subparagraph 1 of the seventh paragraph of this section, indicating that the entries will not be required for the remainder of the duration of the roll, must be transmitted before 1 April 1992.

**Entries**            Where the entries referred to in the first paragraph of section 57.1 of the amended Act must be made, for the first time, for the purposes of the 1993 or 1994 fiscal year, pursuant to the seventh paragraph of that section, and where that fiscal year is the second or third to which the roll of the local municipality concerned applies, the entries shall be made beforehand by alterations to the roll which come into effect on 1 January 1993 or 1994, as the case may be, and which are deemed to be alterations made under paragraph 13.1 of section 174 of the amended Act.

**Applicable provision**    The fourth paragraph of section 286 applies, adapted as required, with respect to alterations under the third paragraph of this section.

**Resolution**            **289.** The first resolution adopted by a local municipality under the first or fourth paragraph of section 69 of the amended Act may

prescribe that the schedule to the roll provided for in the said section must be drawn up for the purposes of every municipal fiscal year from that which it indicates and which may not be prior to the fiscal year for the purposes of which the entries referred to in the first paragraph of section 57.1 of the amended Act must be made for the first time in accordance with sections 286 to 288 of this Act.

**Fiscal year** If the fiscal year mentioned in the resolution is the second or the third fiscal year to which the roll applies, the date of 1 April mentioned in the fourth paragraph of section 57.1 of the amended Act to which the fifth paragraph of section 69 of the said Act refers is that which precedes the beginning of the fiscal year mentioned in the resolution.

**Schedule** In the case described in the second paragraph, the schedule shall be deposited, at any time prior to the beginning of the fiscal year mentioned in the resolution, at the office of the clerk, within the meaning of section 1 of the amended Act, and shall take effect at the beginning of that fiscal year; for the application of section 174.1 of the amended Act, the schedule is deemed to take effect at the coming into force of the roll. The same applies, subject to paragraph 5 of the second paragraph of section 294, where the fiscal year mentioned in the resolution is that of 1992 and it constitutes the first year for which the roll applies, with regard to a schedule which is not deposited at the same time as the rest of the roll.

**Effect** **290.** Section 69.4 of the amended Act has effect, with respect to a local municipality, from the beginning of the first municipal fiscal year to which the first roll of rental values of the municipality which comes into force after 20 June 1991 applies.

**Decision** **291.** Notwithstanding section 139 of the amended Act, in the case of a complaint with respect to an annual roll, the Bureau de révision de l'évaluation foncière du Québec must render its decision within the year such roll is deposited.

**Golf course** **292.** The taxable value of every golf course to which section 211 of the present Act applies and established before 20 June 1991 in accordance with section 211 of the amended Act is valid.

**Reference** **293.** For the purposes of paragraph 13 of section 236 and of section 244.11 of the amended Act, until the coming into force of the Tourist Establishments Act (1987, chapter 12), every reference to the said Act is deemed to be a reference to the Hotels Act (R.S.Q., chapter H-3).

**Surtax** **294.** The city of Montréal may, for the fiscal year 1992, impose the surtax on non-residential immovables prescribed in section 244.11

of the amended Act, even where the applicable real estate assessment roll for that year does not include the entries referred to in the first paragraph of section 57.1 of the amended Act.

Applicable provisions

For that purpose, sections 244.11 to 244.22 of the amended Act, together with the other sections to which it refers, apply, adapted as follows:

(1) the surtax is imposed on units of assessment which, for the purpose of the city's olympic tax, are included in categories 2 and 4 established by the Commission municipale du Québec or which would be included in those categories were the said tax applicable to the entire territory of the city;

(2) in the case of an assessment unit included in category 4, the amount of the surtax shall be calculated by applying 45 % of the rate fixed in the by-law which imposes the surtax;

(3) in addition to the revenue ceiling established in accordance with section 233 of the amended Act, referred to in section 244.14 of that Act, the projected revenues from the surtax shall not exceed the greater of the following amounts:

(a) the amount obtained by multiplying the taxable non-residential real estate assessment of the city by the city's standardized aggregate taxation rate and by a coefficient of 0.28;

(b) the amount obtained by multiplying the taxable rental assessment of the city by the city's standardized aggregate taxation rate and by a coefficient of 1.8;

(4) sections 233.1 to 235.1 of the amended Act shall apply not only for the purpose of establishing the ceiling referred to in section 233 of the said Act but also for the purpose of establishing the ceiling referred to in paragraph 3; however, in both cases, the taxable non-residential real estate assessment of the city is the total obtained by adding together 100 % of the taxable values entered on its real estate assessment roll and of the units of assessment included in category 2 and 45 % of the taxable values of the units of assessment included in category 4;

(5) the schedule of the real estate assessment roll provided for in section 69 of the amended Act may be deposited during 1992 and, in that case, shall be retroactive to 1 January of that year;

(6) the non-residential activities carried on in those units of assessment which are immovables referred to in section 244.22 of the

amended Act are deemed, for the purpose of determining to which category such units belong, to be commercial or industrial activities.

Effect **295.** Paragraph 4 of section 138 has effect from 1 January 1991.

Averaging Any local municipality which, under the fourth paragraph of section 253.27 of the present Act, has begun to apply averaging of the variation in taxable values resulting from the coming into force of its roll for 1991-92-93 is bound to continue to do so for as long as that roll applies.

Effect **296.** Notwithstanding its striking out by paragraph 7 of section 139, the fourth paragraph of section 253.28 of the present Act retains its effect for the purpose of computing the variation in the value of a unit of assessment referred to in the said paragraph which results from the coming into force of a roll on 1 January 1992.

Effect However, the said paragraph does not retain its effect for the purposes of calculations effected in accordance with section 235 or 235.1 of the amended Act or section 220 of the Act respecting the Communauté urbaine de Montréal (R.S.Q., chapter C-37.2), as it is amended by section 190 of this Act.

Effect **297.** Sections 261.1 to 261.7 of the amended Act have effect for the purposes of every municipal fiscal year from the 1992 municipal fiscal year.

1992 fiscal year However, for the 1992 fiscal year,

(1) subparagraph 2 of the first paragraph and the second paragraph of section 261.5 of the amended Act are replaced by the following subparagraphs and paragraphs:

“(2) the value obtained by multiplying the total number of standardized rental values of places of business by 5.5.

Standardized rental value However, for the purposes of subparagraph 2 of the first paragraph, in the case of a place of business in respect of which an amount in lieu of the business tax must be paid by the Crown in right of Canada or by one of its mandataries, a part of the standardized rental value of the place is taken into account. That part shall be determined by applying section 261.3, adapted as required.

Computation For the purposes of subparagraph 2 of the first paragraph, the standardized value of a place of business is obtained by multiplying the value entered on the roll of rental values of the local municipality by the factor established for such roll in accordance with section 264.”;

(2) the coefficients listed in subparagraphs *a*, *b*, *c*, *d* and *e* of paragraph 2 of section 261.6 of the amended Act are respectively replaced by the following: 4.5, 1.6, 0.1, 0.7 and 0.3;

(3) the coefficients listed in paragraphs *a*, *b* and *c* of subparagraph 3 of the first paragraph of section 261.7 of the amended Act are respectively replaced by the following coefficients: 1.8, 1.2 and 1.4;

(4) the coefficients listed in the first paragraph of section 28 of the Act respecting the Conseil métropolitain de transport en commun and amending various legislation (1990, chapter 41), as it is amended by section 277 of this Act, are replaced by the following coefficients: 2.0 for the city of Laval and 4.5 for every local municipality situated within the territory of the Société de transport de la rive sud de Montréal;

(5) that part of the fourth paragraph of section 220 of the Act respecting the Communauté urbaine de Montréal (R.S.Q., chapter C-37.2) which is amended by paragraphs 3 and 4 of section 190 of this Act is replaced by the following:

Apportionment of expenses

“For the purposes of the apportionment of the expenses of the Community for the 1992 fiscal year, the fiscal potential of a municipality established and adjusted for such fiscal year is used. The adjusted potential is determined by using, instead of the values entered on the roll, the adjusted values which would apply to the taxable immovables and to those referred to in paragraphs 2 to 4 and 7 of section 261.1 of the Act respecting municipal taxation as well as to places of business other than those the occupant of which is the Crown in right of Canada or one of its mandataries for the purposes of the imposition of municipal real estate taxes for the 1992 fiscal year, the business tax and the compensations in lieu thereof, if sections 253.28 to 253.30, 253.33 and 253.34 of the said Act applied with the following adaptations:”.

Reference

Any reference to section 261.5, 261.6 or 261.7 of the Act respecting municipal taxation or to section 220 of the Act respecting the Communauté urbaine de Montréal is, if relevant for the purposes of the 1992 fiscal year, a reference to the section cited as amended by this section.

Exception

However, for the purpose of establishing the adjusted fiscal potential for the 1993 fiscal year of a municipality situated within the territory of the Communauté urbaine de Montréal and its Société de transport, the amendments made by this section are disregarded.

After the entries referred to in the first paragraph of section 57.1 of the amended Act have been made, sections 261.5 and 261.7 of the amended Act and the third and fourth paragraphs of section 220 of the Act respecting the Communauté urbaine de Montréal, as amended by section 190 of this Act, for the purpose of determining the adjusted fiscal potential for the 1993 fiscal year are applied.

**Effect**           **298.** From 1 January 1992, sections 165, 166, 168, 230, 256 and 263, and sections 88.2 and 88.4 of the Transport Act (R.S.Q., chapter T-12) enacted by section 262 of this Act have effect.

**Contribution of motorists**           **299.** Until the coming into force of the first regulation made under section 88.3 of the Transport Act (R.S.Q., chapter T-12) enacted by section 262 of this Act, the amount of the contribution of motorists to public transit is \$30 and is deemed to have been fixed by such a regulation.

**Effect**           **300.** Sections 179 to 186 have effect for the purposes of every municipal fiscal year from the 1992 fiscal year.

**Presumption**           Every regulation made under either of sections 192 and 268 of the Act respecting the Communauté urbaine de l'Outaouais (R.S.Q., chapter C-37.1) as they existed before being repealed by sections 180 and 186 of this Act respectively, and in force on 19 June 1991 is deemed to be a regulation adopted under section 193.0.1 or 143.2 of the amended Act as the case may be.

**Presumption**           Every decision made under section 193 of the present Act and, where applicable, approved by the Government and in force on 19 June 1991 is deemed to be a provision of a regulation made under section 193.0.1 of the amended Act and, where applicable, approved by the Minister of Transport. Mention of the fiscal potential in such a decision means the fiscal potential within the meaning of section 261.7 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) as enacted by section 152 of this Act.

**Effect**           **301.** Sections 188 to 196 have effect for the purposes of every municipal fiscal year from the 1992 fiscal year.

**Effect**           For the purposes of every fiscal year prior to the first fiscal year for which the first regulation made under section 220.1 of the Act respecting the Communauté urbaine de Montréal (R.S.Q., chapter C-37.2) enacted by section 191 of this Act applies, the following provisions of the present Act retain their effect: the second and third paragraphs of section 212.1, the sixth, seventh, eighth, ninth, tenth, eleventh, twelfth, thirteenth, fifteenth, sixteenth and seventeenth paragraphs of section 220 and the second and third paragraphs of

section 306.1. For the purposes of the provisions enacted by paragraphs 5 and 6 of section 190 of this Act, the expression “the date fixed by the Council under section 220.1” means the date applicable under subparagraph 1 of the fourth paragraph of section 220 of the present Act or under the first sentence of the fifth paragraph of the said section.

**Effect** For the purposes of every fiscal year prior to the first fiscal year for which the first by-law adopted by the Société de transport de la Communauté urbaine de Montréal under section 306.3 of the amended Act applies, sections 304 and 306.2 to 306.10 of the present Act retain their effect. Where one of the provisions refers to section 212.1 or 220, the section cited is applied while taking into account the second paragraph of this section, even if the first regulation made under section 220.1 of the amended Act has begun to apply.

**Fiscal potential** **302.** Notwithstanding section 297 of the Act respecting the Communauté urbaine de Montréal (R.S.Q., chapter C-37.2) and section 306.1 of the amended Act to which it refers, the fiscal potential used as a basis of apportionment of the debt service under the said section 297 is that one which is used as a basis of apportionment of the operating debt of the Société de transport de la Communauté urbaine de Montréal.

**Applicability** The first paragraph shall cease to apply on the date of coming into force of section 95 of chapter 41 of the statutes of 1990.

**Effect** **303.** Sections 201 to 203 and 205 to 207 have effect for the purposes of every municipal fiscal year from the 1992 municipal fiscal year.

**Presumption** Every regulation that was made under one of sections 212 and 251 of the Act respecting the Communauté urbaine de Québec (R.S.Q., chapter C-37.3), as they existed before the replacement of the first and the repeal of the second by sections 203 and 206 of this Act, respectively, and that was in force on 19 June 1991 is deemed to be a regulation made under section 212 or 157.2 of the amended Act, as the case may be.

**Effect** **304.** Sections 208 to 210 have effect for the purposes of every municipal fiscal year from the 1992 municipal fiscal year.

**Presumption** Every decision made under section 85 of the Act respecting municipal and intermunicipal transit corporations (R.S.Q., chapter C-70), as it existed before being amended by section 208 of this Act, and in force on 19 June 1991 is deemed to be a provision of a regulation

made under section 85.1 of the amended Act. A reference to the aggregate assessment of taxable immovables in such a decision is a reference to the fiscal potential, within the meaning of section 261.6 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) as enacted by section 152 of this Act.

**Presumption** Every regulation made by the Government under section 85 of the present Act and in force on 19 June 1991 is deemed to be a provision of a regulation made under section 85.1 of the amended Act and approved by the Minister of Transport.

**Effect** For the purposes of every fiscal year prior to the first fiscal year for which the first regulation made under section 85.1 of the amended Act applies, section 92 of the present Act retains its effect.

**Effect** **305.** Sections 234 and 235, paragraph 1 of section 236 and sections 237, 240 and 241 have effect from 1 January 1992.

**Presumption** **306.** Until the coming into force of the first regulation made under paragraph 10 of section 6.1 of the Police Act (R.S.Q., chapter P-13) as enacted by section 251 of this Act, the methods of calculation set out in this section shall be deemed to be those prescribed by such a regulation.

**Payment** The sum that a municipality must pay to the Government on an annual basis in one or other of the cases mentioned in the said paragraph 10 is the product obtained by multiplying, by the standardized real estate value of the municipality, the rate from column B of the following table appearing opposite the population bracket in column A which includes the population of the municipality:

A <i>Population</i>	B <i>Rate</i>
1 to 3000	0.00100
3001 to 3100	0.00104
3101 to 3200	0.00111
3201 to 3300	0.00118
3301 to 3400	0.00125
3401 to 3500	0.00131
3501 to 3600	0.00137

3601 to 3700	0.00143
3701 to 3800	0.00148
3801 to 3900	0.00153
3901 to 4000	0.00158
4001 to 4100	0.00162
4101 to 4200	0.00167
4201 to 4300	0.00171
4301 to 4400	0.00174
4401 to 4500	0.00178
4501 to 4600	0.00182
4601 to 4700	0.00185
4701 to 4800	0.00188
4801 to 4900	0.00192
4901 to 5000	0.00195
5001 to 5100	0.00199
5101 to 5200	0.00205
5201 to 5300	0.00211
5301 to 5400	0.00216
5401 to 5500	0.00221
5501 to 5600	0.00227
5601 to 5700	0.00231
5701 to 5800	0.00236
5801 to 5900	0.00241
5901 to 6000	0.00245
6001 to 6100	0.00249
6101 to 6200	0.00254

6201 to 6300	0.00258
6301 to 6400	0.00261
6401 to 6500	0.00265
6501 to 6600	0.00269
6601 to 6700	0.00272
6701 to 6800	0.00276
6801 to 6900	0.00279
6901 to 7000	0.00282
7001 to 7100	0.00286
7101 to 7200	0.00289
7201 to 7300	0.00292
7301 to 7400	0.00294
7401 to 7500	0.00297
7501 to 7600	0.00300
7601 to 7700	0.00303
7701 to 7800	0.00305
7801 to 7900	0.00308
7901 to 8000	0.00310
8001 to 8100	0.00313
8101 to 8200	0.00315
8201 to 8300	0.00317
8301 to 8400	0.00320
8401 to 8500	0.00322
8501 to 8600	0.00324
8601 to 8700	0.00326
8701 to 8800	0.00328

8801 to 8900	0.00330
8901 to 9000	0.00332
9001 to 9100	0.00334
9101 to 9200	0.00336
9201 to 9300	0.00338
9301 to 9400	0.00339
9401 to 9500	0.00341
9501 to 9600	0.00343
9601 to 9700	0.00344
9701 to 9800	0.00346
9801 to 9900	0.00348
9901 to 10000	0.00349
10001 and over	0.00350

Standard-  
dized real  
estate value

For the purposes of this section, the standardized real estate value of a municipality is that established, in accordance with sections 261.1 to 261.4 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) as enacted by section 152 of this Act, using the real estate assessment roll of the municipality as it existed at the time of its deposit or on the first or second anniversary of its deposit, according to whether the sum provided for in this section is payable for the first, second or third municipal fiscal year for which the roll applies; the eighth paragraph of section 235 of the Act respecting municipal taxation as enacted by section 114 of this Act, adapted as required, applies for the purposes of this section. The population of a municipality is the population as it was at the beginning of the fiscal year in respect of which the sum provided for in this section is payable.

Rate

However, in the case of a municipality resulting from an amalgamation the coming into force of which is after 31 December 1990, the rate applicable thereto according to the table contained in this section shall be replaced by a rate corresponding to the quotient obtained by dividing the total amount obtained under subparagraph 1 by the total amount obtained under subparagraph 2:

(1) the aggregate of the sums which, under this section, the municipalities which are parties to the amalgamation have or should

have paid, as the case may be, for the fiscal year during which the amalgamation comes into force, had the amalgamation not taken place;

(2) the total of the standardized real estate values of those municipalities for the same fiscal year.

**Effect**           **307.** Sections 252 to 255 have effect from 1 January 1992.

**Police force**       From 15 May 1991 to 31 December 1991, no police force may be established by a municipality or urban community except with the approval of the Minister of Public Security.

**Effect**           **308.** Sections 266 to 270 have effect for the purposes of every municipal fiscal year from the 1992 municipal fiscal year.

**Presumption**       Every decision made under section 99 of the Act respecting the Société de transport de la rive sud de Montréal (1985, chapter 32), as it existed before being amended by section 266 of this Act, and, where applicable, approved by the Minister of Transport, and in force on 19 June 1991 is deemed to be a provision of a regulation made under section 100.1 of the amended Act and, where applicable, approved by the Minister. A reference to the standardized real estate value in such a decision is a reference to the fiscal potential, within the meaning of section 261.6 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) as enacted by section 152 of this Act.

**Presumption**       Every regulation made under section 118 of the present Act and in force on 19 June 1991 is deemed to be a regulation made under section 100.1 of the amended Act.

### *Regulations*

**Interpretation**       **309.** For the purposes of every regulation of the Government, the Minister of Municipal Affairs or the Minister of Revenue made under the Act respecting municipal taxation (R.S.Q., chapter F-2.1), the words “municipal corporation” and “corporation” mean a local municipality, the word “municipality” means a municipal body responsible for assessment and, in the French text, the words “place d’affaires” mean lieu d’affaires, subject to the fourth paragraph of section 14.1 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) enacted by section 9 of this Act.

**“municipality”**       However, in the complaint forms provided in Schedules 1 and 2 of the Regulation respecting the form or the minimum content of various documents related to municipal assessment and taxation, (R.R.Q., 1981, chapter F-2.1, r. 4.2) and in the notices to taxpayers

provided in Schedules 3, 3.1 and 4 of the said regulation, the word “municipality” means a local municipality.

Applicabil-  
ity

The first paragraph ceases to apply to a regulation upon the coming into force of the first regulation amending or replacing that regulation after 20 June 1991.

Request for  
compensa-  
tion

**310.** For the purposes of the Regulation respecting the municipal and school tax system applicable to the governments of the other provinces, foreign governments and international bodies (R.R.Q., 1981, chapter F-2.1, r. 9.01), the request for compensation in lieu of taxes made by a school board for every school fiscal year from the 1992-93 school fiscal year, is subject to the same rules as a request made by a local municipality.

Exceptions

**311.** For the purposes of the Regulation respecting government participation in the financing of municipal corporations (R.R.Q., 1981, chapter F-2.1, r. 7.1),

(1) land constituting the area dedicated to a public highway or to a construction forming part of a public highway and which is used for purposes other than those of such an area by the Crown in right of Québec or the Société immobilière du Québec shall cease, for the purposes of every municipal fiscal year from the 1992 municipal fiscal year, to be excluded from the class of immovables and places of business referred to in the first paragraph of section 255 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) amended by section 148 of this Act;

(2) the increase to 50% of the percentage provided for in the fourth paragraph of section 255 of the present Act shall cease to apply for the purposes of every municipal fiscal year from the 1992 municipal fiscal year;

(3) the revenues derived from the surtax on non-residential immovables provided for in section 244.11 of the amended Act shall not be taken into consideration in establishing the aggregate taxation rate of a local municipality and the amount to which it is entitled under the equalization scheme;

(4) the circumstances giving rise to the payment of a compensation supplement in lieu of taxes or the refund of an overpayment are those provided in section 245 of the amended Act, adapted as required.

Reference

**312.** For the purposes of the Regulation respecting the withholding of sums payable by the Government in the case of

contravention of certain provisions of the Act respecting municipal taxation (R.R.Q., 1981, chapter F-2.1, r. 13.2), the reference to section 72.1 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) is a reference to the second paragraph of section 72 of the amended Act.

Require-  
ments

**313.** For the purposes of the Regulation respecting the form or the minimum content of various documents related to municipal assessment and taxation (R.R.Q., 1981, chapter F-2.1, r. 4.2),

(1) the notice of assessment must indicate, where applicable, that the unit of assessment is 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) enacted by section 128 of this Act and indicate the category to which the unit belongs from among those defined in section 316 of this Act;

(2) the account requiring payment of the surtax must, where applicable, be accompanied with a document explaining to the debtor, generally and with examples or specifically, why a percentage of the rate of the surtax applies in respect of his unit of assessment, how the category to which it belongs was determined and how the amount of the abatement granted to him under section 244.15 of the amended Act was established.

Revenues  
from surtax

**314.** For the purposes of the Regulation respecting the classes of tax or compensation to be considered in calculating the aggregate taxation rate of a municipal corporation (R.R.Q., 1981, chapter F-2.1, r. 5.1), revenues derived from 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), enacted by section 128 of this Act, shall not be taken into consideration in computing the aggregate taxation rate.

Applicable  
provisions

**315.** One or other of sections 310 to 314 shall apply until the coming into force of the first regulation made after 20 June 1991 which amends or replaces the regulation referred to in that section.

Presumption

**316.** Until the coming into force of the first regulation made under paragraph 10 of section 263 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) as enacted by section 154 of this Act, the classes of units of assessment and percentages set out in the following table shall be deemed to be those provided for by such a regulation:

A Category	B Non-residential value/aggregate value	C % of the rate
1	less than 2 %	1 %
2	2 % or over and less than 4 %	3 %
3	4 % or over and less than 8 %	6 %
4	8 % or over and less than 15 %	12 %
5	15 % or over and less than 30 %	22 %
6	30 % or over and less than 50 %	40 %
7	50 % or over and less than 70 %	60 %
8	70 % or over and less than 95 %	85 %
9	95 % or over and less than 100 %	100 %

Unit of  
assessment

A unit of assessment subject to the surtax on non-residential immovables provided for in section 244.11 of the amended Act belongs to a numbered class in column A of the table where the percentage of its aggregate taxable value represented by the taxable value of the non-residential immovables composing it falls within the bracket in column B of the table which appears on the same line as the number of the class. The percentage of the rate of the surtax applicable to the unit is that appearing on the same line in column C of the table.

“non-resi-  
dential  
immovable”

For the purpose of computing the percentage of the aggregate taxable value of the unit represented by the taxable value of the non-residential immovables composing it, the words “non-residential immovable” mean any non-residential immovable, other than a farm immovable within the meaning of the second paragraph of section 61 of the amended Act, and any residential immovable referred to in the first paragraph of section 244.11 of the amended Act.

Applicabil-  
ity

Section 244.22 of the said Act applies for the purposes of the second and third paragraphs.

Demand for  
payment

**317.** No demand for payment of the sum provided for in section 254 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1), for the 1980, 1981 or 1982 municipal fiscal year, may be received by the Government after 31 December 1991.

1991

*Municipal finances*

CHAP. 32

Retroactive  
effect

**318.** Any regulation made in 1992 by the Government, the Minister of Municipal Affairs or the Minister of Revenue under the Act respecting municipal taxation (R.S.Q., chapter F-2.1) may have retroactive effect to 1 January 1992.

*Coming into force*

Coming into  
force

**319.** This Act comes into force on 20 June 1991.