

1988, chapter 76  
**AN ACT TO AMEND VARIOUS LEGISLATION  
RESPECTING THE FINANCES OF MUNICIPALITIES  
AND INTERMUNICIPAL BODIES**

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**Bill 90**

Introduced by Mr Pierre Paradis, Minister of Municipal Affairs

Introduced 15 November 1988

Passage in principle 1 December 1988

Passage 22 December 1988

**Assented to 23 December 1988**

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**Coming into force: 23 December 1988**

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**Acts amended:**

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

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

Act respecting the Communauté régionale 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)

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

Act respecting the Société de transport de la Ville de Laval (1984, chapter 42)

Act respecting the Société de transport de la rive sud de Montréal (1985, chapter 32)

Act respecting municipal territorial organization (1988, chapter 19)





## CHAPTER 76

### **An Act to amend various legislation respecting the finances of municipalities and intermunicipal bodies**

*[Assented to 23 December 1988]*

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

#### CITIES AND TOWNS ACT

c. C-19,  
s. 110, am. **1.** Section 110 of the Cities and Towns Act (R.S.Q., chapter C-19) is amended by striking out the second paragraph.

c. C-19,  
s. 468.51.1,  
am. **2.** Section 468.51.1 of the said Act is amended

(1) by replacing the figure “467.10” in the second line of what precedes paragraph 1 by the figure “467.10.6”;

(2) by replacing the date “30 September” in the third line of paragraph 2 by the date “31 October”.

#### MUNICIPAL CODE OF QUÉBEC

c. C-27.1,  
a. 620.1, am. **3.** Article 620.1 of the Municipal Code of Québec (R.S.Q., chapter C-27.1) is amended

(1) by replacing the figure “535” in the second line of what precedes paragraph 1 by the figure “535.6”;

(2) by replacing “30 September” in the third line of paragraph 2 by “31 October”.

c. C-27.1,  
a. 989, am. **4.** Article 989 of the said Code is amended by striking out the fourth paragraph.

c. C-27.1,  
a. 991, am. **5.** Article 991 of the said Code is amended by striking out the fourth paragraph.

## ACT RESPECTING THE COMMUNAUTÉ RÉGIONALE DE L'OUTAOUAIS

c. C-37.1,  
s. 144, am. **6.** Section 144 of the Act respecting the Communauté régionale de l'Outaouais (R.S.Q., chapter C-37.1) is amended

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

Transmission "The programs adopted shall be transmitted to the Minister not later than 31 October preceding the beginning of the first fiscal year in which they apply. The program of the Community shall be transmitted to the Minister of the Environment, and the program of the Transit Commission shall be transmitted to the Minister of Transport, within the same time limit. Upon sufficient proof that the Community is actually unable to adopt and transmit one of the programs within the prescribed time, the Minister may grant the Community such extension as he may determine.";

(2) by striking out the fifth paragraph;

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

Approval of  
loan by-law "Every loan by-law of the Community or of the Transit Commission relating to expenditures for water purification or public transport purposes that is transmitted to the Minister shall, in order to be approved, be accompanied with a writing of the Minister of the Environment or of Transport, as the case may be, authorizing such expenditures."

## ACT RESPECTING THE COMMUNAUTÉ URBAINE DE MONTRÉAL

c. C-37.2,  
s. 220, am. **7.** Section 220 of the Act respecting the Communauté urbaine de Montréal (R.S.Q., chapter C-37.2) is amended

(1) by adding the words ", established in accordance with the rules set out in the third, fourth and fifth paragraphs" after the word "potentials" in the fourth line of the second paragraph;

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

Fiscal  
potential "The fiscal potential established for the first fiscal year of a municipality shall be used, as adjusted, for the apportionment of the expenses for the first and for the second fiscal years for which the roll of the municipality applies. The adjusted potential is determined by using, instead of the values entered on the roll of the municipalities, the adjusted values that would apply to certain units of assessment or

places of business for the purposes of the imposition of real estate or business taxes, and compensations in lieu thereof, for the first or the second fiscal year, as the case may be, if sections 253.28 to 253.30, 253.33 and 253.34 of the Act respecting municipal taxation applied, adapted as follows:

(1) any mention in the said sections of the coming into force of the roll concerned shall be interpreted as 15 October preceding the coming into force or, if the roll is deposited after 15 September, the date of the thirtieth day following the deposit, unless the Community fixes another date subsequent to the deposit but prior to the coming into force;

(2) any reference in section 253.28 to the value entered on the roll concerned or the preceding roll is a reference to the product obtained by multiplying that value by the factor of the roll established for the first fiscal year or the preceding fiscal year, as the case may be;

(3) the fourth paragraph of section 253.28 does not apply.

Computation  
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 resulting from alterations made to the roll within 12 months of the date applicable under subparagraph 1 of the fourth paragraph shall be added to or subtracted from the sum of the adjusted values for that fiscal year established under the fourth paragraph; the standardization shall be made by using the factor established for the first fiscal year. As for the apportionment of the expenses for the third fiscal year, the fiscal potential established for that fiscal year shall be used, unadjusted, taking into account any alterations made to the roll before the second anniversary of the date applicable under subparagraph 1 of the fourth paragraph. The factor used is the factor established for the first fiscal year.”;

(3) by replacing the word “fourth” in the ninth line of the fifth paragraph by the word “sixth”;

(4) by replacing the word “eleventh” in the fifth line of the fourteenth paragraph by the word “thirteenth”;

(5) by replacing the sixteenth, seventeenth, eighteenth and nineteenth paragraphs by the following paragraphs:

“standard-  
ized  
assessment”

“For the purposes of this section, “standardized assessment” means the product obtained by multiplying the values entered on the roll by the factor established under the Act respecting municipal taxation for the first fiscal year for which the roll applies.

Reference  
to fiscal  
potential

Any reference to the fiscal potential of a municipality, within the meaning of this Act, is a reference to its adjusted or unadjusted potential, as the case may be, established in accordance with the third, fourth and fifth paragraphs.”

c. C-37.2,  
s. 223, am.

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

(1) by inserting the words “and to the Minister of the Environment and the Minister of Transport” after the word “Minister” in the second line of the third paragraph;

(2) by striking out the fifth paragraph;

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

Approval of  
loan by-law

“Every loan by-law of the Community relating to expenditures for water purification or public transport purposes that is transmitted to the Minister shall, in order to be approved, be accompanied with a writing of the Minister of the Environment or the Minister of Transport, as the case may be, authorizing such expenditures.”

c. C-37.2,  
s. 306.31,  
am.

**9.** Section 306.31 of the said Act is amended by striking out the third paragraph.

c. C-37.2,  
s. 306.32,  
am.

**10.** Section 306.32 of the said Act is amended by replacing the first paragraph by the following paragraph:

Required  
authorization

**“306.32** Every loan by-law of the corporation relating to expenditures for public transport purposes that is transmitted to the Minister of Municipal Affairs shall, in order to be approved, be accompanied with a writing of the Minister of Transport authorizing such expenditures.”

ACT RESPECTING THE COMMUNAUTÉ URBAINE DE QUÉBEC

c. C-37.3,  
s. 158, am.

**11.** Section 158 of the Act respecting the Communauté urbaine de Québec (R.S.Q., chapter C-37.3) is amended

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

Transmission  
of adopted  
programs

“The programs adopted shall be transmitted to the Minister not later than 31 October preceding the beginning of the first fiscal year in which they apply. The program of the Community shall be transmitted to the Minister of the Environment and that of the Transit Commission to the Minister of Transport within the same time limit. Upon sufficient proof that the Community is actually unable to adopt and transmit one of the programs within the prescribed time, the

Minister may grant the Community such extension as he may determine.”;

(2) by striking out the fifth paragraph;

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

Loan by-law

“Every loan by-law of the Community or of the Transit Commission relating to expenditures for water purification or public transport purposes that is transmitted to the Minister shall, in order to be approved, be accompanied with a writing of the Minister of the Environment or of Transport, as the case may be, authorizing such expenditures.”

ACT RESPECTING MUNICIPAL AND INTERMUNICIPAL TRANSIT CORPORATIONS

c. C-70,  
s. 93, am.

**12.** Section 93 of the Act respecting municipal and intermunicipal transit corporations (R.S.Q., chapter C-70) is amended

(1) by replacing the words “each municipality” in the fourth line of the first paragraph by the words “two-thirds of the municipalities”;

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

Transmission  
of by-law

“Every by-law adopted under this section shall be transmitted to the Minister of Transport and the Minister of Municipal Affairs not later than 31 October preceding the beginning of the first fiscal year in respect of which it applies. Upon proof that the corporation is actually unable to have such program approved by two-thirds of the municipalities whose territory is subject to its jurisdiction or to transmit it within the prescribed time, the Minister of Transport may grant it such extension as he may determine.”;

(3) by striking out the fifth paragraph;

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

Approval of  
loan by-law

“Every loan by-law of the corporation relating to expenditures for public transport purposes that is transmitted to the Minister of Transport shall, in order to be approved, be accompanied with a writing of the Minister of Transport authorizing such expenditures.”

c. C-70,  
s. 93.1, am.

**13.** Section 93.1 of the said Act is amended by replacing the words “every municipality” in the fourth line by the words “two-thirds of the municipalities”.

## ACT RESPECTING MUNICIPAL TAXATION

c. F-2.1,  
s. 5, am.

**14.** Section 5 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) is amended

(1) by replacing the words “Subject to section 4, a” in the first line of what precedes paragraph 1 by the word “A”;

(2) by replacing the words “Act respecting land use planning and development (chapter A-19.1)” in the third and fourth lines of paragraph 2 by the words “Municipal Code of Québec (R.S.Q., chapter C-27.1)”.

c. F-2.1,  
s. 10, am.

**15.** Section 10 of the said Act is amended by replacing the words “agreed upon between the municipality and the municipal corporations” in the fourth and fifth lines by the words “it determines by by-law”.

c. F-2.1,  
s. 11, am.

**16.** Section 11 of the said Act is amended by replacing the first paragraph by the following paragraph:

Apportion-  
ment of ex-  
penditures

**“11.** Where the municipality fails to determine another criterion of apportionment, the expenditures referred to in section 10 shall be apportioned among the municipal corporations in proportion to their fiscal potential.”

c. F-2.1,  
s. 14, am.

**17.** Section 14 of the said Act is amended by adding the following paragraph:

Three-year  
roll

**“Notwithstanding the foregoing, a municipality subject to the three-year roll system in respect of a municipal corporation shall cause the roll of that municipal corporation to be prepared every three years for three consecutive municipal fiscal years.”**

c. F-2.1,  
s. 22, am.

**18.** Section 22 of the said Act is amended by inserting the words “, issued before 23 December 1988,” after the word “Commission” in the first line of paragraph 1.

c. F-2.1,  
s. 32, am.

**19.** Section 32 of the said Act is amended by striking out the second paragraph.

c. F-2.1,  
s. 36.1,  
added

**20.** The said Act is amended by inserting, after section 36, the following section:

Verification

**“36.1** The assessor shall, at least every nine years, verify the accuracy of the data in his possession concerning each unit of assessment.”

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

**21.** Section 46 of the said Act is amended by replacing the words "January preceding the deposit of the roll" in the third and fourth lines of the first paragraph by the words "July of the second fiscal year preceding the fiscal year for which the roll is made or, in the case of a three-year roll, preceding the first of the fiscal years for which the roll is made".

c. F-2.1,  
s. 46.1,  
added

**22.** The said Act is amended by inserting, after section 46, the following section:

Preparation  
of three-year  
roll

**"46.1** The assessor shall, in preparing the next three-year roll of a municipal corporation having a population of less than 5 000 inhabitants, equilibrate the values entered on the roll, if the three-year roll in force is not the result of an equilibration or if neither the annual roll in force nor the four preceding rolls is or are the result of an equilibration.

Idem

In the case of another corporation, the assessor shall, in preparing each three-year roll coming into force after 1 January 1989, equilibrate the values entered on the roll.

Equilibration  
of values

The equilibration made in preparing a new roll shall consist in adjusting all or some of the values entered on the roll in force in order to eliminate as much as possible the differences between the proportions of the actual value represented by the values entered on the roll."

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

**23.** Section 70 of the said Act is amended by inserting the words "preceding its coming into force" after the word "September" in the second line of the first paragraph.

c. F-2.1,  
s. 71, am.

**24.** Section 71 of the said Act is amended by inserting the words "preceding its coming into force" after the word "September" in the second line.

c. F-2.1,  
s. 72, am.

**25.** Section 72 of the said Act is amended by inserting the words "the preceding" after the words "deposited on" in the fourth line.

c. F-2.1,  
s. 72.1,  
added

**26.** The said Act is amended by inserting, after section 72, the following section:

Failure to  
deposit roll

**"72.1** Where a three-year roll is not deposited pursuant to section 70 or 71 and the preceding roll applies for an additional fiscal year pursuant to section 72, the assessor is bound to deposit a new roll within a period beginning on 15 August and ending on 15 September of that fiscal year for the two ensuing fiscal years. The new roll shall be regarded as a three-year roll and the second fiscal year for which it



applies shall be regarded as the third fiscal year of the three-year roll. If the preceding roll is a three-year roll, the additional fiscal year for which it applies shall be regarded as the third fiscal year of that roll.”

c. F-2.1,  
s. 74, am.

**27.** Section 74 of the said Act is amended by inserting the words “the ensuing” after the word “before” in the second line.

c. F-2.1,  
s. 74.1,  
added

**28.** The said Act is amended by inserting, after section 74, the following section:

Notice of  
complaint

**“74.1** In the three months preceding the beginning of the second and the third fiscal years for which a three-year roll applies, the clerk of the municipal corporation shall give notice that any complaint relating to the roll, on the ground that the assessor has failed to make an alteration to the roll pursuant to section 174, must be filed in the course of the fiscal year in which the event justifying the alteration occurs or in the following fiscal year. The notice must also mention that such a complaint must be filed in the prescribed form, on pain of being dismissed, at any place where an application for the recovery of a small claim may be filed in accordance with Book Eight of the Code of Civil Procedure.”

c. F-2.1,  
s. 75, am.

**29.** Section 75 of the said Act is amended by inserting “or 74.1” after the figure “73” in the second line.

c. F-2.1,  
s. 76, am.

**30.** Section 76 of the said Act is amended

(1) by inserting the words “or, in the case of a three-year roll, at the beginning of the first of the fiscal periods for which it is made” after the word “made” in the second line of the first paragraph;

(2) by replacing the words “the whole fiscal period” in the first line of the second paragraph by the words “any fiscal period for which it is made”.

c. F-2.1,  
s. 77, am.

**31.** Section 77 of the said Act is amended by replacing the words “for which the roll is made” in the fourth line of the first paragraph by the words “in which the roll comes into force”.

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

**32.** Section 100 of the said Act is amended by replacing the second paragraph by the following paragraph:

Single  
member

“A division may consist of a single member who may decide complaints other than those relating to a unit of assessment, a place of business or premises whose real estate value or rental value entered on the roll is equal to or greater than the value fixed by regulation of the Government. That member must be an advocate, a notary or a

person qualified to act as an assessor for a municipality pursuant to section 22.”

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

**33.** Section 108 of the said Act is amended by replacing the first paragraph by the following paragraph:

Place of  
hearing

**“108.** Except for a complaint relating to a unit of assessment, a place of business or premises whose real estate value or rental value entered on the roll is equal to or greater than the value fixed by regulation of the Government, the board shall sit in the territory of the municipality where the immovable concerned is situated.”

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

**34.** Section 110 of the said Act is amended by replacing the first paragraph by the following paragraph:

Filing of  
minutes

**“110.** Where a complaint relates to a unit of assessment, a place of business or premises whose real estate value or rental value entered on the roll is equal to or greater than the value fixed by regulation of the Government, the secretary of the section or such person as he may authorize therefor shall prepare and sign the minutes of each hearing and file them in the record of the matter in question.”

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

**35.** Section 114 of the said Act is amended by replacing the first paragraph by the following paragraph:

Depositions

**“114.** Where a complaint relates to a unit of assessment, a place of business or premises whose real estate value or rental value entered on the roll is equal to or greater than the value fixed by regulation of the Government, the depositions shall be taken down by stenography, stenotyped or recorded unless the parties waive their right to appeal from the decision. The waiver must be in writing or entered in the minutes.”

c. F-2.1,  
s. 118,  
replaced

**36.** Section 118 of the said Act is replaced by the following section:

Costs

**“118.** Except for a complaint relating to a unit of assessment, a place of business or premises whose real estate value or rental value entered on the roll is equal to or greater than the value fixed by regulation of the Government, the only costs to which the complainant may be condemned pursuant to section 115 are those of stenography, stenotyping or the recording of the depositions and any transcription thereof.”

c. F-2.1,  
s. 120, am.

**37.** Section 120 of the said Act is amended by replacing the first paragraph by the following paragraph:

Decision

**“120.** Where a complaint relates to a unit of assessment, a place of business or premises whose real estate value or rental value entered on the roll is equal to or greater than the value fixed by regulation of the Government, the decision of the board must state the reasons on which it is based, either in writing or verbally at the sitting, and be entered in the minutes.”

c. F-2.1,  
s. 130, am.

**38.** Section 130 of the said Act is amended by adding, after the word “May”, the words “following the coming into force of the roll”.

c. F-2.1,  
s. 131, am.

**39.** Section 131 of the said Act is amended by replacing the words “the sending of the notice of assessment after the last day of February” in the first and second lines by the words “that the notice of assessment for the fiscal year in which the roll comes into force be sent after the last day of February of that fiscal year”.

c. F-2.1,  
s. 131.1, am.

**40.** Section 131.1 of the said Act is amended by adding the following paragraph:

Three-year  
roll

“In the case of a three-year roll, the dates mentioned in the first paragraph are dates in the first fiscal year for which the roll applies, and the notice of assessment and the application for compensation referred to in the said paragraph are the assessment applicable and the compensation payable in that fiscal year.”

c. F-2.1,  
s. 131.2,  
added

**41.** The said Act is amended by inserting, after section 131.1, the following section:

Filing of  
complaint

**“131.2** A complaint may be filed at any time in the course of a fiscal year in which an event justifying an alteration to the roll under section 174 occurs or in the course of the following fiscal year where the assessor fails to make the alteration.”

c. F-2.1,  
s. 139,  
replaced

**42.** Section 139 of the said Act is replaced by the following section:

Decision

**“139.** The board shall decide every complaint within 12 or 24 months of its filing according as the complaint relates to an annual roll or a three-year roll.”

c. F-2.1,  
s. 140, am.

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

(1) by striking out the words “within the following sixty days” in the second line;

(2) by adding the following paragraphs:

Transmission  
of report

"The chairman may request that the complainant transmit a report explaining the reasons for his contestation to the secretary of the section, the assessor, the other parties and, in the case provided for in section 137, to the owner of the property regarding which the complaint is made.

Time limit

The chairman shall fix a time limit for the transmission of the report which must be of not less than 60 days, unless otherwise agreed by the person required to transmit the report."

c. F-2.1,  
s. 141, am.

**44.** Section 141 of the said Act is amended by replacing the word "fifteen" in the fourth line of the first paragraph by the figure "30".

c. F-2.1,  
s. 147, am.

**45.** Section 147 of the said Act is amended by adding, at the end of the first paragraph, the following sentence: "In the case of a three-year roll, the factor used shall be the factor established for the first of the fiscal years for which the roll applies."

c. F-2.1,  
s. 147.1,  
added

**46.** The said Act is amended by inserting, after section 147, the following section:

Date of  
effect

**"147.1** The board shall specify the date on which any alteration it decides to make to the roll takes effect."

c. F-2.1,  
s. 156, am.

**47.** Section 156 of the said Act is amended by replacing the words "the fiscal period for which it is made," in the third line of the first paragraph by the words "the period to which it applies,".

c. F-2.1,  
s. 169, am.

**48.** Section 169 of the said Act is amended by replacing the figure "147" in the first line by the figure "147.1".

c. F-2.1,  
s. 170, am.

**49.** Section 170 of the said Act is amended by replacing the figure "147" in the first line of the second paragraph by the figure "147.1".

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

**50.** Section 174 of the said Act is amended

(1) by replacing paragraphs 6 and 7 by the following paragraphs:

"(6) to indicate a decrease in the value of a unit of assessment which results from a fire in or the destruction, demolition or disappearance of all or part of an immovable comprised in the unit;

"(7) to indicate an increase in the value of a unit of assessment which results from the realization of a condition provided for in section 32 or from work performed on a building already comprised in the unit,

where such work is substantially completed or where two years have elapsed from the beginning of the work, whichever event occurs first;”;

(2) by replacing paragraph 16 by the following paragraph:

“(16) to correct a clerical error, a miscalculation or any other material error;”;

(3) by replacing the period at the end of paragraph 17 by a semicolon;

(4) by adding, after paragraph 17, the following paragraph:

“(18) to indicate an increase or a decrease in the value of a unit of assessment due to the fact that waterworks or sewer services become or cease to be available to an immovable comprised in the unit.”

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

**51.** Section 175 of the said Act is amended by replacing the word and figure “or 12” in the second line of the first paragraph by the word and figures “, 12 or 18”.

c. F-2.1,  
s. 177, am.

**52.** Section 177 of the said Act is amended by replacing the word and figure “and 16” in the first line of paragraph 5 by the word and figures “, 16 and 18”.

c. F-2.1,  
s. 178,  
replaced

**53.** Section 178 of the said Act is replaced by the following section:

Alteration  
by means of  
certificate

**“178.** Where an alteration made under section 174 takes effect from a date preceding the coming into force of the roll, the assessor shall alter the roll in force on that date by means of a separate certificate and, where that is the case, take account of the market conditions used to establish the values entered on the roll and of the proportion of the actual values represented by the values entered on the roll.”

c. F-2.1,  
s. 182, am.

**54.** Section 182 of the said Act is amended by replacing the third paragraph by the following paragraph:

Effect

“An alteration resulting from a complaint has effect from the date fixed in the decision or judgment. An alteration resulting from an action to have the roll quashed or set aside has effect from the date fixed in the judgment or, failing that, from the day the roll comes into force.”

c. F-2.1,  
s. 185, am.

**55.** Section 185 of the said Act is amended by adding, at the end, the following paragraph:

Three-year  
roll

“A municipality subject to the three-year roll system in respect of a municipal corporation that has adopted the resolution shall cause the roll of rental values of the municipal corporation to be prepared every three years for three consecutive municipal fiscal years. The fiscal years for which the three-year roll of rental values of a municipal corporation is made are the same as those for which its three-year real estate assessment roll is made. The date mentioned in the first and sixth paragraphs is a date occurring in the fiscal year preceding the first of the fiscal years for which the roll of rental values shall be made or cease to apply, as the case may be.”

c. F-2.1,  
s. 186, am.

**56.** Section 186 of the said Act is amended by replacing the first paragraph by the following paragraph:

Communauté  
urbaine de  
Montréal

“**186.** The Communauté urbaine de Montréal shall cause its assessor to prepare, every three years and for three consecutive municipal fiscal years, the roll of rental values to be used for the purposes of the business tax of each municipal corporation forming part of it and having a place of business in its territory. The fiscal years are the same as those for which the real estate assessment roll of the corporation is made.”

c. F-2.1,  
s. 204, am.

**57.** Section 204 of the said Act is amended by replacing paragraph 14 by the following paragraph:

“(14) an immovable belonging to a public establishment within the meaning of the Act respecting health services and social services (R.S.Q., chapter S-5), a reception centre described in section 12 of the said Act or a cooperative or non-profit organization holding a day care centre permit, a nursery school permit, a stop-over centre permit or a home day care agency permit issued under the Act respecting child day care (R.S.Q., chapter S-4.1);”.

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

**58.** Section 205 of the said Act is amended by replacing the fourth paragraph by the following paragraph:

Effect of  
compensa-  
tion

“The compensation provided for in this section stands in lieu, in respect of the immovable concerned, of taxes, compensations and modes of tariffing imposed by the municipal corporation on a person who is the owner, lessee or occupant of an immovable.”

c. F-2.1,  
s. 208, am.

**59.** Section 208 of the said Act is amended by inserting, after the third paragraph, the following paragraph:

Inapplica-  
bility

“The second and third paragraphs do not apply to an immovable described in any of paragraphs 1.2 and 13 to 17 of section 204.”

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

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

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

Immovables  
of foreign  
government

**"210.** The Gouvernement du Québec may, by regulation and to the extent and on the conditions it determines, exempt any immovable of the government of another Canadian province, of a foreign government or of an international body from municipal or school real estate taxes or exempt such a government or body from any municipal or school real estate taxes it would be required to pay under section 208 or from any other tax or municipal compensation. The Gouvernement du Québec may prescribe, as a condition for exemption, that the government or body, or the immovable of which it is the owner or occupant, be recognized by the Minister of International Affairs. Such recognition may be limited according to the nature of the activities carried on in the immovable by the government or body.”;

(2) by replacing the words “or person” in the fourth line of the second paragraph by the words “a government or body”.

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

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

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

Amount  
applicable

“The amount is equal to the amount that was applicable for the fiscal year preceding the coming into force of the roll, increased or decreased by a percentage corresponding to that of the increase or decrease in the average value of the lands entered on the roll at the time of its deposit in relation to the average value of the lands entered on the roll of the preceding fiscal year at the time of its deposit.”;

(2) by inserting the words “for the fiscal year in which the roll comes into force” after the word “tax” in the third line of the third paragraph.

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

**62.** Section 231.1 of the said Act is amended by replacing the words “\$100 000. For the purposes of this paragraph, the value of the immovable is that entered on the roll multiplied by the factor established by the Minister under section 264.” in the fourth, fifth and sixth lines of the first paragraph by the words “the product obtained by multiplying the median proportion of the roll by the value fixed by regulation of the Minister, the median proportion being that established for the first fiscal year for which the roll applies where the roll is a three-year roll.”

c. F-2.1,  
s. 231.2,  
added

**63.** The said Act is amended by inserting, after section 231.1, the following:

“§ 6.—*Trapping camps*

Exemption  
from taxes

**“231.2** Any trapping camp located in a beaver reserve or on Crown land allocated for trapping purposes, and which is owned by an Indian, within the meaning of government regulation, practising trapping or related activities recognized by the Native community or by a person authorized by the regulation to give such recognition, is exempt from municipal or school taxes on the portion of its value that does not exceed \$15 000.”

c. F-2.1,  
s. 233, am.

**64.** Section 233 of the said Act is amended by adding the following paragraph:

Multiplier

“The Government may, however, change the multiplier of the aggregate taxation rate.”

c. F-2.1,  
s. 234, am.

**65.** Section 234 of the said Act is amended by replacing paragraph 1 by the following paragraph:

“(1) the total amount of estimated revenues for a fiscal year from the taxes, compensations and modes of ~~tariffing~~ that will be imposed by the municipal corporation, among those contemplated by the regulation made under paragraph 3 of section 263;”.

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

**66.** Section 235 of the said Act is amended by adding the following paragraphs:

Three-year  
roll

“Where a corporation whose roll is a ~~three-year~~ roll does not avail itself of sections 253.27 to 253.34, the taxable values used for the purposes of the first paragraph are, for the first fiscal year for which the roll applies, those entered thereon on the date of its deposit and, for the second and third fiscal years, those entered thereon on the date of the first and second anniversaries of the deposit.

Aggregate  
taxation rate

Where a corporation whose roll is a three-year roll avails itself of sections 253.27 to 253.34, the standardized taxable real estate assessment established for the first fiscal year shall be used, as adjusted, to establish the aggregate taxation rate for each of the first and second fiscal years for which the roll applies.

Adjusted  
assessment

The adjusted assessment shall be determined by using, instead of the taxable values entered on the roll, the adjusted values that would apply to certain taxable units of assessment for the purposes of the imposition of real estate taxes for the first or the second fiscal year, as



the case may be, if sections 253.28 to 253.30, 253.33 and 253.34 applied, adapted as follows:

(1) any mention in the said sections of the coming into force of the roll concerned shall be interpreted as the date of its deposit;

(2) the fourth paragraph of section 253.28 does not apply.

Computation  
of adjusted  
assessment

For the purpose of computing the adjusted assessment applicable for the second fiscal year, the standardized net increase or decrease in the values resulting from alterations made to the roll in the 12 months following the date of the deposit of the roll shall be added to or subtracted from the sum of the adjusted values for that fiscal year established under the fourth paragraph.

Aggregate  
taxation rate

For the purpose of establishing the aggregate taxation rate for the third fiscal year for which the roll of a corporation referred to in the third paragraph applies, the standardized taxable real estate assessment established for that fiscal year shall be used, unadjusted, taking into account the alterations made to the roll before the second anniversary of the deposit of the roll.

Factor

In the case of a corporation whose roll is a three-year roll, the factor used for the purposes of this section is the factor established for the first of the fiscal years for which the roll applies."

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

**67.** Section 236 of the said Act is amended by replacing the words "including a reception centre contemplated in section 12 of that Act," in the twelfth and thirteenth lines of paragraph 1 by the words "a reception centre referred to in section 12 of the said Act, a foster family within the meaning of the said Act,".

c. F-2.1,  
ss. 244.1  
to 244.10,  
added

**68.** The said Act is amended by inserting, after section 244, the following:

#### "DIVISION III.1

#### "TARIFFING

Financing of  
property and  
services

**"244.1** Every municipal corporation may, by by-law and to the extent that a regulation of the Government under paragraph 8.2 of section 262 is in force, provide that all or part of its property, services or activities shall be financed by means of a tariff.

Financing of  
aliquot share

A municipal corporation may, in the same manner, provide that all or part of the aliquot share or of other contribution owed by it in respect of property, services or activities of another municipal corporation, a regional county municipality, a community, an

intermunicipal body or another intermunicipal public body shall be financed as in the first paragraph.

Mode of  
tariffing

**“244.2** Any local and independent source of revenue other than a tax based on the real estate value or the rental value of immovables or places of business and the imposition of which is not in itself incompatible with the application of section 244.3 constitutes a mode of tariffing.

Mode of  
tariffing

A mode of tariffing includes, in particular,

(1) a real estate tax based on a characteristic of the immovable other than its value, such as the area, the frontage or another dimension of the immovable;

(2) a compensation exigible from the owner or occupant of an immovable;

(3) a fixed amount exigible in a punctual manner or in the form of a subscription for the use of a property or a service or in respect of a benefit derived from an activity.

Condition

**“244.3** The mode of tariffing must be related to the benefits derived by the debtor.

Benefits  
derived by  
debtor

Benefits are derived not only when the debtor or his dependent actually uses the property or service, or benefits from the activity but also when the property or service is at his disposal or the activity is an activity from which he may benefit in the future. The rule, adapted as required, also applies in the case of a property, service or activity from which benefit may be derived not directly by the person but which may be derived in respect of the immovable of which he is the owner or occupant.

Restriction

The extended meaning given to the expression “benefits derived” in the second paragraph does not apply if the mode of tariffing is a fixed amount exigible in a punctual manner for the use of a property or a service or in respect of the benefit derived from an activity.

Condition  
maintained

**“244.4** The mode of tariffing shall remain related to the benefit derived even if the revenue generated thereby exceeds the expenses attributable to the property, service or activity, provided that the excess amount is justified by sound management principles such as the obligation to standardize the demand, to take competition into consideration and to enable the inhabitants and ratepayers of the territory of the corporation to take precedence over other beneficiaries or, where the mode of tariffing is a fixed amount exigible in a punctual manner for the use of a property or a service, if the excess

amount is justified by a more frequent use than what had been anticipated.

Provisions of  
by-law

**“244.5** The by-law may provide for classes of property, services, activities, aliquot shares, contributions or beneficiaries, combine classes and prescribe different rules for each class or combination.

Particular  
provisions

The by-law may, in particular, prescribe that

(1) tariffing shall be used in respect of one class or combination but not in respect of another;

(2) tariffing shall be combined, in the manner it determines, with any other mode of financing prescribed by another applicable legislative provision, and may be used in respect of one class or one combination and not in respect of another or may differ according to classes or combinations;

(3) the applicable mode of tariffing shall differ according to classes or combinations of classes;

(4) the rule prescribed for computing the amount exigible under a mode of tariffing may differ for each of the classes of beneficiaries, whether it is the tax rate, the amount of compensation, the fixed amount exigible for the use of a property or service, or any other base of tariffing.

Measuring  
instruments

**“244.6** The by-law may prescribe for the use of measuring instruments to permit the computation of the amount payable, as well as rules relating to the installation, maintenance and reading of such instruments and the consequences of a breach of such rules, more particularly, as regards the determination of an amount payable by the debtor in whose respect the instruments cannot be used.

Real estate  
tax

**“244.7** Any compensation required from a person under this division by reason of his being the owner of an immovable shall be regarded as a real estate tax imposed on the immovable.

Collection of  
exigible  
amount

**“244.8** Subject to section 244.7, the by-law may prescribe terms and conditions for the collection of the amount exigible under this division.

Rules

Failing such terms and conditions, the rules provided for by the Act in respect of the collection of taxes or compensations, where the mode of tariffing imposed is a tax or a compensation, apply to the amount payable under this division.

Repayment  
of loan

**"244.9** A mode of tariffing may be used to repay all or part of a loan or to contribute to the sinking-fund constituted for such repayment.

Loan by-law

In that case, the loan by-law or resolution must specify the mode of tariffing, the tax base and the class of debtors.

Referendum  
on by-law

Where the by-law or resolution provides that the repayment must be made by way of both a real estate tax, or a compensation regarded as a real estate tax, and another mode of tariffing but does not specify the proportions thereof, only the tax or compensation shall be considered for the purpose of determining if all the persons qualified to vote in the corporation or only part of them may take part in the referendum on the by-law or resolution.

Applicability

**"244.10** Sections 244.1 to 244.9 apply notwithstanding any inconsistent provision of any general law or special Act, except a provision of a special Act relating to the constitution of a municipal corporation."

c. F-2.1,  
s. 250.1,  
added

**69.** The said Act is amended by inserting, after section 250, the following section:

Penalty

**"250.1** The municipal corporation may order that a penalty be added to the outstanding amount of taxes at the expiry of the time specified in the demand for payment.

Rate

The penalty shall not exceed .5 % of the outstanding principal for every whole month following the expiry, up to 5 % per annum."

c. F-2.1,  
s. 253.3, am.

**70.** Section 253.3 of the said Act, enacted by section 5 of chapter 69 of the statutes of 1987, is amended by replacing the first and second paragraphs by the following paragraphs:

Increase in  
taxable value

**"253.3** To establish the percentage of increase in the taxable value of a unit of assessment, its taxable value entered on the roll for the fiscal year considered, on the date of the coming into force of the roll, is compared with its taxable value on the preceding day as entered on the roll for the preceding fiscal year.

Added value

For the purposes of the first paragraph, the value added to the unit by an alteration to the roll pursuant to paragraph 7 of section 174 for the fiscal year considered is not taken into account, unless a corresponding alteration is made to the roll for the preceding fiscal year."

c. F-2.1,  
s. 253.4, am.

**71.** Section 253.4 of the said Act, enacted by section 5 of chapter 69 of the statutes of 1987, is amended by replacing the words

“of all or part of any immovable added to or withdrawn from a unit” in the first and second lines of subparagraph 4 of the third paragraph by the words “withdrawn or added”.

c. F-2.1,  
s. 253.5, am.

**72.** Section 253.5 of the said Act, enacted by section 5 of chapter 69 of the statutes of 1987, is amended by replacing the second paragraph by the following paragraph:

Percentage  
of increase  
in taxable  
value

“Notwithstanding the foregoing, the by-law may provide that, to establish the percentage of increase in the taxable value of the unit of assessment in view of determining whether it is eligible for the abatement for the fiscal year considered and computing the amount of such abatement, the value used, instead of the taxable value entered on the roll for the preceding fiscal year as established under the first two paragraphs of section 253.3, is the fictitious value applicable at the end of that fiscal year, taking into consideration the alterations made to the roll before the coming into force of the roll for the fiscal year considered.”

c. F-2.1,  
s. 253.6,  
replaced

**73.** Section 253.6 of the said Act, enacted by section 5 of chapter 69 of the statutes of 1987, is replaced by the following section:

Alteration to  
roll

**“253.6** Where an alteration to the roll for the fiscal year considered or the preceding fiscal year is made after the date on which it is considered for the purposes of section 253.3 and the alteration takes effect on that date or before that date, sections 253.2, 253.3 and 253.5 apply again as if the alteration had been made on the date on which it takes effect. The rule set out in this paragraph also applies where a new roll is deposited to replace a roll that has been quashed or set aside.

Fictitious  
value

Where an alteration to the roll for the fiscal year considered is made after the coming into force of the roll and takes effect subsequently, the fictitious value established before the alteration in accordance with section 253.5 or, as the case may be, this section shall be replaced, from the date on which the alteration takes effect,

(1) by a new fictitious value corresponding to the sum of the previous fictitious value and the increase in taxable value resulting from the alteration;

(2) by the taxable value entered on the roll following the alteration, where it consisted in a reduction in taxable value, or by a new fictitious value equal to the difference obtained by subtracting from the previous fictitious value the loss in taxable value, if that difference is a positive number smaller than that of the new taxable value entered on the roll.

## Abatement

The abatement applicable in respect of a unit of assessment shall cease when an alteration referred to in the second paragraph which modifies, replaces or abolishes a unit takes effect.

Supplement  
or refund

Section 253.5 and the first three paragraphs of this section shall be taken into account, where applicable, in computing a supplement or a refund of real estate taxes under section 245. In all cases, the amount to be paid by the corporation to the ratepayer shall not exceed the amount required from him on the real estate tax account."

c. F-2.1,  
s. 253.9, am.

**74.** Section 253.9 of the said Act, enacted by section 5 of chapter 69 of the statutes of 1987, is amended

(1) by replacing the word and figure "and 231.1" in the third line of the first paragraph by the word and figures ", 231.1 and 231.2";

(2) by replacing the words ", from one fiscal period to the next," in the second line of the second paragraph by the words "on the date of the coming into force of the roll for the fiscal year considered".

c. F-2.1,  
s. 253.10,  
am.

**75.** Section 253.10 of the said Act, enacted by section 5 of chapter 69 of the statutes of 1987, is amended

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

Application  
of ss. 253.1-  
253.8

"For the application of sections 253.1 to 253.8 to such a unit, the value that is exempt from tax is regarded as a taxable value and the amount payable in its respect is regarded as a real estate tax.";

(2) by replacing the words "from one fiscal period to the next" in the second line of the third paragraph by the words "on the date of the coming into force of the roll for the fiscal year considered";

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

Alteration to  
roll

"Any alteration to the roll taking effect after its coming into force that is made to take account of the fact that the value of the unit ceases to be non-taxable is not an alteration contemplated by the second paragraph of section 253.6."

c. F-2.1,  
s. 253.11,  
am.

**76.** Section 253.11 of the said Act, enacted by section 5 of chapter 69 of the statutes of 1987, is amended by adding, at the end, the following paragraph:

Three-year  
roll

"They do not apply to a municipal corporation which has a three-year roll."

c. F-2.1,  
s. 253.26,  
am.

**77.** Section 253.26 of the said Act, enacted by section 5 of chapter 69 of the statutes of 1987, is amended by adding, at the end, the following paragraph:

Three-year  
roll

“They do not apply to a municipal corporation whose roll is a three-year roll, except in respect of the balance of the real estate taxes imposed under an annual roll of the corporation the payment of which was averaged in accordance with the said sections.”

c. F-2.1,  
ss. 253.27  
to 253.35,  
added

**78.** The said Act is amended by inserting, after section 253.26 enacted by section 5 of chapter 69 of the statutes of 1987, the following:

“DIVISION IV.3

“AVERAGING OF THE VARIATION IN THE TAXABLE VALUES RESULTING  
FROM THE COMING INTO FORCE OF A THREE-YEAR ROLL

Averaging

**“253.27** Every municipal corporation whose roll is a three-year roll may provide for the averaging, in accordance with this division, of the variation in the taxable values resulting from the coming into force of the roll.

Resolution

A resolution shall be adopted after the deposit of the roll and before the adoption of the budget for the first fiscal year for which it applies. If a resolution is adopted, it shall apply, both to the real estate assessment roll and to the roll of rental values of the corporation and to taxes based on the taxable values entered on both rolls.

Effect

The resolution has effect for the purposes of the fiscal years for which the roll referred to in the said resolution applies. In no case may the resolution be repealed after the adoption of the budget of the first of those fiscal years.

Averaging

In the case of a municipal corporation forming part of a community, or of a municipal corporation other than a municipality forming part of a community and having a population of 5 000 or over, the averaging applies by operation of law for the purposes of the fiscal years for which any three-year roll coming into force on or after 1 January 1991.

Eligibility

**“253.28** Every unit of assessment whose taxable value entered on the roll concerned is, on the date the roll comes into force, different from the taxable value on the roll in force on the preceding day is eligible for averaging.

Alteration to  
roll

For the purposes of the first paragraph, the value withdrawn or added by an alteration to the roll pursuant to paragraph 6 or 7 of section 174 is not taken into account, unless a corresponding alteration is made to the preceding roll.

Taxable  
value

Where a unit entered on the roll concerned results from the combination of several whole units entered on the preceding roll, the sum of the taxable value of each such unit is deemed to be the taxable value, entered on the preceding roll, of the unit resulting from the combination.

Fictitious  
value

The resolution may provide that, where the abatement provided for in Division IV.1 has applied to the real estate taxes imposed for the preceding fiscal year on a unit entered on the roll concerned, the fictitious value referred to in the second paragraph of section 253.5 is deemed to be the taxable value entered on the preceding roll.

Ineligibility  
for  
averaging

**“253.29** A unit of assessment entered on the roll concerned on the date the roll comes into force is not eligible for averaging if the unit results from the division of a unit entered on the preceding roll the preceding day.

Process of  
averaging

**“253.30** The averaging of the variation in the taxable value of the eligible unit of assessment shall be achieved by using, for the purpose of computing the taxes imposed for the first two fiscal years for which the roll concerned applies, an adjusted value instead of the taxable value entered on the roll.

Use of ad-  
justed value

The adjusted value is equal, in the case of an increase, to the sum of the values mentioned in subparagraphs 1 and 2 and, in the case of a decrease, to the difference obtained by subtracting the value mentioned in subparagraph 2 from the value mentioned in subparagraph 1:

(1) the taxable value of the unit entered on the roll in force on the day preceding the coming into force of the roll concerned pursuant to section 253.28;

(2) the value equal to one-third or two-thirds, according as the adjusted value is computed for the first or the second fiscal year, of the variation in value computed in accordance with section 253.28.

Use of ad-  
justed value

Where the roll concerned is prepared only for two fiscal years in the case referred to in section 72.1, the adjusted value shall be used only for the purpose of computing the taxes imposed for the first fiscal year, and the proportion of the variation in value referred to in subparagraph 2 of the second paragraph is one-half instead of one-third or two-thirds.

Applicability

**“253.31** Where an alteration to the roll concerned or to the preceding roll is made after the date on which it is considered for the purposes of section 253.28 and the alteration takes effect on that date or before that date, sections 253.28 to 253.30 apply again as if the



alteration had been made on the date on which it takes effect. The rule set out in this paragraph applies also where a new roll is deposited to replace a roll that has been quashed or set aside.

Replacement  
of adjusted  
value

Where an alteration to the roll concerned is made after the coming into force of the roll and takes effect subsequently, the adjusted value established before the alteration in accordance with section 253.30 or, as the case may be, this section, shall be replaced

(1) by a new adjusted value corresponding to the previous adjusted value and the increase in taxable value resulting from the alteration;

(2) by the taxable value entered on the roll following the alteration, where it consisted in a reduction in taxable value, or by a new adjusted value equal to the difference obtained by subtracting from the previous adjusted value the loss in taxable value, if that difference is a positive number smaller than that of the new taxable value entered on the roll.

Effect of re-  
placement

Where an alteration referred to in the second paragraph takes effect in the first fiscal year, the replacement of the adjusted value for that fiscal year takes effect at the same time as the alteration, and the replacement of the adjusted value for the second fiscal year takes effect at the beginning of that second fiscal year. Where the alteration takes effect in the second fiscal year, the replacement of the adjusted value for that fiscal year takes effect at the same time as the alteration.

Effect of  
averaging

The averaging of a variation in the taxable value of a unit of assessment shall cease when an alteration referred to in the second paragraph which modifies, replaces or abolishes a unit takes effect.

Change of  
occupant

Where an alteration to the roll of rental values, referred to in the second paragraph, is a change of occupant of the place of business or of premises, the averaging of the variation in the taxable value of the place of business or premises shall cease when the alteration takes effect.

Supplement  
or refund

**"253.32** Sections 253.30 and 253.31 shall be taken into account, where applicable, in computing a supplement or a refund of real estate taxes under section 245. In all cases, the amount to be paid by the corporation to the ratepayer shall not exceed the amount required from him on the real estate tax account.

Applicability

**"253.33** Sections 253.27 to 253.32 apply to any unit of assessment whose taxable value is established in accordance with section 211, 214, 231.1 or 231.2 of this Act or section 33 of the Cultural Property Act.

**Inapplica-** However, they do not apply where the taxable value of a unit of  
**bility** assessment increases or decreases on the date of the coming into force of the roll concerned as a result of the application of the second paragraph of section 217 or because a provision referred to in the first paragraph ceases or begins to apply to the unit.

**Applicability** **“253.34** Sections 253.27 to 253.32 apply to any unit of assessment that is exempt from tax in respect of which an amount is payable pursuant to section 205, the first paragraph of section 208, or section 210 or 254.

**Interpreta-** For the application of sections 253.27 to 253.32 to such a unit, the  
**tion** value that is exempt from tax is regarded as a taxable value and the amount payable in its respect is regarded as a real estate tax.

**Inapplica-** Sections 253.27 to 253.32 do not apply to any other unit of  
**bility** assessment if its value ceases or begins to be tax exempt on the date of the coming into force of the roll concerned.

**Alteration to** Any alteration to the roll taking effect after its coming into force  
**roll** which is made to take account of the fact that the value of the unit ceases or begins to be non-taxable is not an alteration contemplated by the second paragraph of section 253.31.

**Applicability** **“253.35** Sections 253.27 to 253.34 apply notwithstanding any inconsistent provision of any general law or special Act or any regulation made thereunder.

**Inapplica-** They do not apply in respect of school taxes levied by a municipal  
**bility** corporation or municipality.”

**c. F-2.1,** **79.** Section 257 of the said Act is amended by replacing the  
**s. 257, am.** words “of municipal real estate taxes and other compensation for municipal services” in the third and fourth lines of the second paragraph by the words “, in its respect, of taxes, compensations and modes of tariffing imposed by the municipal corporation on a person as the owner, lessee, or occupant of an immovable”.

**c. F-2.1,** **80.** Section 261 of the said Act is amended by replacing the  
**s. 261, am.** words “revenue from certain taxes or compensations” in the seventh line by the words “certain revenue from taxes, compensations and modes of tariffing”.

**c. F-2.1,** **81.** Section 262 of the said Act is amended  
**s. 262, am.**

(1) by replacing the words “or compensations contemplated” in the sixth and seventh lines of paragraph 7 by the words “, compensations and modes of tariffing referred to”;

(2) by inserting, after paragraph 8, the following paragraphs:

“(8.1) define the word “Indian” and authorize a Native community or a person to recognize an activity as a trapping activity for the purposes of section 231.2;

“(8.2) impose any conditions or restrictions, which may vary according to the situations it determines, for the exercise of any power provided for in sections 244.1 to 244.9;

“(8.3) fix the real estate or rental value which, according as the value entered on the roll of a unit of assessment, place of business or premises that is the subject of a complaint is equal to or greater or smaller than the said real estate or rental value, is used to determine whether a rule provided for in section 100, 108, 110, 114, 118 or 120 applies;

“(8.4) provide that all or part of a sum payable to a municipal corporation under section 230, 254, 257 or 261 may, notwithstanding that section, not be paid in the case of a contravention of section 46.1 or 72.1 in respect of the roll of the corporation or in the case of a contravention of section 36.1 in respect of a unit of assessment entered or required to be entered on the roll;”.

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

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

(1) by replacing the words “or compensations” in the first line of paragraph 3 by the words “, compensations and modes of tariffing”;

(2) by replacing the period at the end of paragraph 8 by a semicolon;

(3) by adding, after paragraph 8, the following paragraph:

“(9) fix the value which, multiplied by the median proportion of the roll, constitutes the maximum taxable value of a rectory contemplated by section 231.1.”

c. F-2.1,  
s. 263.1,  
added

**83.** The said Act is amended by inserting, after section 263, the following section:

Rules

**“263.1** Any regulation under section 262 or 263 may prescribe different rules according as the roll is an annual roll or a three-year roll, according to the fiscal year concerned out of the three years of a three-year roll and according as the municipal corporation orders or not the averaging of the variation in taxable values resulting from the coming into force of such a roll.”

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

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

(1) by adding, at the end of the eighth paragraph, the following sentence: "In the case of a three-year roll, the median proportion and the factor so entered are those established for the first of the fiscal years for which the roll applies.";

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

Three-year  
roll

"In the case of a three-year roll, unless it contains an indication that the median proportion and the factor concerned are those established for the first of the fiscal years for which the roll applies, any reference to the median proportion or to the factor of the roll is a reference to the median proportion and factor established for each fiscal year concerned, at the time of the application of the provision containing the reference. However, the factor applicable for the standardization of the values effected by a school board is the factor established for the first fiscal year."

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

**85.** Section 584 of the said Act is amended by replacing "1 January 1989" in the fourth line of the first paragraph by the words "such date as the Minister may determine by regulation".

ACT RESPECTING THE SOCIÉTÉ  
DE TRANSPORT DE LA VILLE DE LAVAL

1984, c. 42,  
s. 105, am.

**86.** Section 105 of the Act respecting the Société de transport de la Ville de Laval (1984, chapter 42), amended by section 129 of chapter 27 of the statutes of 1985, is again amended by replacing the first paragraph by the following paragraph:

Adoption  
and approval  
of program

"**105.** The program adopted and approved shall be transmitted to the Minister of Municipal Affairs and the Minister of Transport not later than 31 October preceding the beginning of the first fiscal year for which it applies."

1984, c. 42,  
s. 106,  
replaced

**87.** Section 106 of the said Act, amended by section 130 of chapter 27 of the statutes of 1985, is replaced by the following section:

Approval of  
by-law

"**106.** Every loan by-law referred to in section 94 and relating to expenditures for public transportation purposes shall, in order to be approved, be accompanied with a writing of the Minister of Transport authorizing such expenditures."

ACT RESPECTING THE SOCIÉTÉ  
DE TRANSPORT DE LA RIVE SUD DE MONTRÉAL

1985, c. 32,  
s. 131, am.

**88.** Section 131 of the Act respecting the Société de transport de la rive sud de Montréal (1985, chapter 32) is amended

(1) by replacing “30 September” in the second line of the first paragraph by “31 October”;

(2) by striking out the third paragraph.

1985, c. 32,  
s. 132, am.

**89.** Section 132 of the said Act is amended

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

Approval of  
loan by-law

“**132.** Every loan by-law of the corporation relating to expenditures for public transportation purposes that is transmitted to the Minister of Municipal Affairs shall, in order to be approved, be accompanied with a writing of the Minister of Transport authorizing such expenditures.”;

(2) by striking out the word “, however,” in the first line of the second paragraph.

1985, c. 32,  
s. 168,  
repealed

**90.** Section 168 of the said Act is repealed.

#### ACT RESPECTING MUNICIPAL TERRITORIAL ORGANIZATION

1988, c. 19,  
s. 119, am.

**91.** Section 119 of the Act respecting municipal territorial organization (1988, chapter 19) is amended

(1) by adding, at the end of the second paragraph, the following sentence: “In the case of three-year rolls, the median proportions used are those established for the first of the fiscal years for which they apply.”;

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

Three-year  
rolls

“The first and second paragraphs do not apply where the three-year rolls of two applicant municipalities are not synchronized or where the fiscal year in which the order comes into force is at the same time the fiscal year for which the annual roll of an applicant municipality applies and the second or third fiscal year for which the three-year roll of another municipality applies.”;

(3) by replacing the words “the fiscal year” in the first line of the fourth paragraph by the words “any fiscal year”.

1988, c. 19,  
s. 171, am.

**92.** Section 171 of the said Act is amended

(1) by adding, at the end of the second paragraph, the following sentence: “In the case of three-year rolls, the median proportions used

are those established for the first of the fiscal years for which they apply.”;

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

Three-year  
rolls

“The first three paragraphs do not apply where the three-year rolls of two municipalities whose territory is affected by the annexation are not synchronized or where the fiscal year in which the order comes into force is at the same time the fiscal year for which the annual roll of those municipalities applies and the second or third fiscal year for which the three-year roll of another municipality applies.”;

(3) by replacing the words “the fiscal year” in the first line of the fourth paragraph by the words “any fiscal year”.

#### APPLICATION OF REGULATIONS MADE UNDER THE ACT RESPECTING MUNICIPAL TAXATION

Reference to  
annual roll

**93.** In the Regulation respecting the form and content of the assessment roll, the procedure for drawing up the roll and updating it, and continuity between successive rolls, as well as any reference to an annual roll or to the year of the roll is presumed to be, in the case of a three-year roll, a reference to the latter roll or to the three fiscal years for which it applies.

Reference to  
fiscal year

However, in section 7 of the said regulation, the reference to the fiscal year for which the roll is made is a reference only to the first of the fiscal years for which it applies.

Complaint  
concerning  
three-year  
roll

**94.** In the case of a complaint concerning a three-year roll, the reference to the fiscal year mentioned in the form for complaints prescribed under the Regulation respecting the form or the minimum content of various documents related to municipal assessment and taxation is a reference to the three fiscal years for which the roll applies.

#### TRANSITIONAL AND FINAL PROVISIONS

Communauté  
urbaine de  
Montréal

**95.** The Communauté urbaine de Montréal shall be subject to the three-year assessment roll system from 23 December 1988.

Three-year  
rolls

The real estate assessment roll and the roll of rental values of the municipalities forming part of the Community made for the fiscal year 1989 shall be three-year rolls applicable for the fiscal years 1989, 1990 and 1991.

Independent  
municipality

**96.** Any local municipality not forming part of the Communauté urbaine de Montréal may, by a resolution a copy of which must be transmitted to the Minister of Municipal Affairs and, where applicable, to the municipal body having jurisdiction in matters of assessment in respect of the municipality, designate the fiscal year 1989, 1990 or 1991 as the first fiscal year for which its first three-year roll becomes applicable. The resolution must be adopted before the beginning of the fiscal year set by the municipality; if it is adopted after the deposit of the roll made for that fiscal year, it has effect from the day preceding the deposit.

Rolls  
concerned

The fiscal year designated by the municipality shall apply in respect of both its real estate assessment roll and its roll of rental values.

Implementa-  
tion of three-  
year roll

Failing a decision under the first paragraph, the first fiscal year for which the first three-year roll of the municipality becomes applicable is the fiscal year 1992.

Effective  
date

The municipality or, where applicable, the municipal body having jurisdiction in matters of assessment in its respect shall be subject to the three-year assessment roll system, in respect of the municipality, from the latter of the following dates:

(1) the date of effect of the resolution referred to in the first paragraph;

(2) the date of the day following the deposit of the roll made for the fiscal year preceding the year designated under the first paragraph or pursuant to the third paragraph, as the case may be, as the first fiscal year for which the first three-year roll of the municipality becomes applicable.

Effective  
date

However, if the municipality designates the fiscal year 1989 as the first year, that municipality or that body shall be subject to the three-year assessment roll system in its respect from 23 December 1988. In that case, the real estate assessment roll and, where applicable, the roll of rental values of the municipality made for that fiscal year shall be three-year rolls applicable for the fiscal years 1989, 1990 and 1991. Any municipality which designates the fiscal year 1989 as the first year shall adopt its resolution before 1 February 1989.

Replacement  
of budget,  
by-law or  
resolution

**97.** The Minister of Municipal Affairs may authorize a municipality or a supramunicipal body, within the meaning of Division VIII.1 of the Act respecting retirement plans for the mayors and councillors of municipalities (R.S.Q., chapter R-16), to replace, within the time he indicates, a budget, a by-law or resolution for the

imposition of taxes or a by-law, resolution or other instrument for the apportionment of expenses among municipalities that was made, adopted or has come into force before 23 December 1988, in order to take into account the effect of this Act. The treasurer of the Communauté urbaine de Montréal shall, before 7 January 1989, in order to take into account section 7, adjust any aliquot share that does not take the said section into account.

Standardiza-  
tion of rolls

The Minister may also declare, at the request of a municipality, that its real estate assessment roll or roll of rental values applicable for the fiscal years 1989, 1990 and 1991 is, by the effect of section 95 or the fifth paragraph of section 96, a standardized roll. In such a case, the values entered on the roll are deemed to be replaced by the product of their multiplication by the factor of the roll established following its deposit, the new median proportion of the roll for the fiscal year 1989 being deemed to be 100% and the new factor of the roll for that fiscal year being deemed to be 1.

Three-year  
program of  
capital ex-  
penditures

**98.** Paragraph 2 of section 2 and of section 3, paragraphs 1 and 2 of sections 6 and 8, section 9, paragraphs 1 and 2 of sections 11 and 12 and sections 86 and 88 have effect in respect of any three-year program of capital expenditures commencing with the program made for the fiscal years 1989, 1990 and 1991.

Loan by-law  
or resolution

Paragraph 3 of sections 6 and 8, section 10, paragraph 3 of sections 11 and 12, section 87 and paragraph 1 of section 89 have effect, in respect of any loan by-law or resolution, from 1 January 1989.

Effect

**99.** Sections 4, 5 and 90 to 92 have effect from 1 January 1989.

Effect

**100.** Sections 7, 15 and 16 have effect in respect of an apportionment made for the fiscal year 1989 and every subsequent fiscal year.

Retroactive  
effect

Any regulation adopted pursuant to a power introduced by the aforementioned sections and put into force in the year 1989 may have retroactive effect as of 1 January 1989.

Period refer-  
red to in  
s. 36.1 of  
c. F-2.1

**101.** The nine-year period referred to in section 36.1 of the Act respecting municipal taxation, enacted by section 20 of this Act, shall begin, for a particular unit of assessment, at the expiry of the relevant ten-year period in progress on 23 December 1988 pursuant to section 36 of the regulation referred to in section 93 of this Act.

Real estate  
assessment  
rolls and  
rolls of  
rental value

**102.** Section 21 has effect, as regards real estate assessment rolls or rolls of rental values, with respect to the roll prepared for 1989-90-91 in the case of a municipality forming part of the



Communauté urbaine de Montréal and, in other cases, with respect to the annual roll prepared for 1990 or the three-year roll prepared for 1990-91-92.

**Complaint**      **103.** Sections 32 to 37 do not apply in respect of a complaint the hearing of which commenced before 23 December 1988.

**Effect**          **104.** Sections 57 to 59, 62, 64 to 68, 79 and 80 have effect, for the purposes of any fiscal year, from the fiscal year 1989.

**Retroactive effect of regulation or by-law**      Any regulation or by-law made under section 244.1 of the Act respecting municipal taxation, paragraph 7, 8.1 or 8.2 of section 262 of the said Act or paragraph 3 of section 263 of the said Act, enacted or amended by section 68, 81 or 82 of this Act may have retroactive effect as of 1 January 1989, provided it comes into force in 1989.

**Effect**          If a regulation made under paragraph 8.1 of section 262 of the Act respecting municipal taxation has retroactive effect as of 1 January 1989, section 63 of this Act has effect, for the purposes of any fiscal year, from the fiscal year 1989.

**Retroactive effect of regulation**      **105.** Any regulation made under section 210 of the Act respecting municipal taxation, amended by section 60 of this Act, may have retroactive effect as of 1 January 1986.

**Municipality having three-year roll**      **106.** Any municipality whose roll for 1989 is a three-year roll under section 95 or the fifth paragraph of section 96 shall, to avail itself of sections 253.27 to 253.34 of the Act respecting municipal taxation, enacted by section 78 of this Act, in respect of the said roll, adopt the resolution referred to in section 253.27 before 1 February 1989.

**Abatement**      **107.** Every municipality which avails itself, for the fiscal year 1989, of sections 253.27 to 253.34 of the Act respecting municipal taxation, enacted by section 78 of this Act and has granted for the fiscal year 1988 an abatement under sections 253.1 to 253.11 of the said Act may, even if its roll is a three-year roll, grant such an abatement for the fiscal year 1989 in respect of eligible units of assessment included in any class established by the municipality.

**Abatement**      A municipality which grants an abatement under the first paragraph may also grant it for the fiscal year 1990.

**Adjusted value of unit of assessment**      For the purposes of sections 253.2 and 253.3 of the Act respecting municipal taxation, the adjusted value of the unit of assessment established for the fiscal year considered under section 253.30 or, as the case may be, section 253.31 of the said Act shall be regarded as the

taxable value of that unit of assessment entered on the roll for that fiscal year.

Interpreta-  
tion

For the purposes of section 253.4 of the said Act,

(1) the adjusted value of a unit of assessment that would apply for the fiscal year considered if, in section 253.28 of the said Act,

(a) the mention of the coming into force of the roll were interpreted as the date of its deposit, and

(b) the fourth paragraph did not apply,

shall be regarded as the value of the unit of assessment entered on the roll for that fiscal year;

(2) the sum of the values entered on the roll for the preceding fiscal year, as it exists on the day preceding the deposit of the roll for the fiscal year considered, is the sum of the values entered on the roll for the year 1988, as it exists on the day preceding the deposit of the roll for the years 1989-90-91.

Interpreta-  
tion

Notwithstanding the foregoing, if the municipality grants an abatement for the fiscal year 1990 under the first paragraph of this section and if it applies the second paragraph of section 253.5 of the Act respecting municipal taxation, the words "that fiscal year" in subparagraph 1 of the fourth paragraph of this section shall refer to the fiscal year 1989 rather than the fiscal year 1990.

Real estate  
value and  
rental value

**108.** Until a regulation of the Government made under paragraph 8.3 of section 262 of the Act respecting municipal taxation, amended by section 81 of this Act, takes effect, the real estate value and the rental value which are to be fixed under such a regulation for the purposes of sections 100, 108, 110, 114, 118 and 120 of the said Act, amended or replaced by sections 32 to 37 of this Act, are \$500 000 and \$50 000, respectively.

Value fixed  
by regulation

**109.** Until a regulation of the Minister made under paragraph 9 of section 263 of the Act respecting municipal taxation, amended by section 82 of this Act, takes effect, the value that is to be fixed under such a regulation for the purposes of section 231.1 of the said Act, amended by section 62 of this Act, is \$200 000.

Effect

**110.** Sections 93 and 94 cease to have effect on the date of coming into force of any regulation made after 23 December 1988 which amends or replaces the regulation referred to in the said sections.

Coming into  
force

**111.** This Act comes into force on 23 December 1988.