

1986, chapter 34  
**AN ACT TO AMEND THE ACT  
RESPECTING MUNICIPAL TAXATION**

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**Bill 40**

Introduced by Mr André Bourbeau, Minister of Municipal Affairs

Introduced 13 May 1986

Passage in principle 11 June 1986

Passage 19 June 1986

**Assented to 19 June 1986**

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**Coming into force: 1 September 1986**

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**Act amended:**

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



## CHAPTER 34

### An Act to amend the Act respecting municipal taxation

[Assented to 19 June 1986]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

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

**1.** Section 1 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) is amended by replacing the words “placed by anyone for a permanency in or on” in the second and third lines of the definition of the word “immoveable” by the words “attached for a permanency by anyone to”.

c. F-2.1, s.  
11, replaced

**2.** Section 11 of the said Act is replaced by the following section:

Apportion-  
ment of  
expenditures

“**11.** Failing an agreement, the expenditures contemplated in section 10 shall be apportioned among the municipal corporations in proportion to their fiscal potential.

Fiscal  
potential

For the purposes of the first paragraph, the fiscal potential of a municipal corporation whose territory forms part of that of a regional county municipality is the standardized assessment of the taxable immovables of its territory, within the meaning of the Act respecting land use planning and development. The fiscal potential of a municipal corporation whose territory forms part of that of a Community is its fiscal potential within the meaning of the constituting Act of the Community.”

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

**3.** Section 47 of the said Act is amended by replacing the words and figures “sections 48 to 54” in the third line of the first paragraph by the word and figure “section 48”.

c. F-2.1, ss.  
48-54,  
replaced

**4.** Sections 48 to 54 of the said Act are replaced by the following section:

Value           **“48.** The value entered on the roll of any land contemplated in section 47 is established by multiplying the area of the land by the rate obtained by dividing the total assessment of the other parcels of land entered on the roll on the date of deposit of the roll by the total area of the territory of the municipal corporation on that date.”

c. F-2.1, s. 68.1, added       **5.** The said Act is amended by inserting, after section 68, the following section:

Movable attached for permanency       **“68.1** A movable thing attached for a permanency to an immovable by nature contemplated in paragraph 1, 1.2, 2.1, 13, 14, 15, 16 or 17 of section 204 is entered on the roll only in the proportion in which it is used to provide a service to the immovable by nature.”

c. F-2.1, s. 131.1, added       **6.** The said Act is amended by inserting, after section 131, the following section:

Filing of complaint       **“131.1** The complaint submitted by the Minister under section 126 must be filed before the expiry of sixty days from the receipt of an application for compensation where the application is received after the last day of February and where the Minister has not, before 1 March, received a notice of assessment concerning the immovable in respect of which the compensation is claimed.”

c. F-2.1, s. 138.1, added       **7.** The said Act is amended by inserting, after section 138, the following section:

Information to Minister       **“138.1** The board shall inform the Minister of every complaint which, in the event of a favourable decision, would have the effect of requiring the Government to pay an amount contemplated in section 254 or 259 in respect of the property concerned in the complaint.

Intervention by Minister       The Minister may intervene in the dispute.”

c. F-2.1, s. 147, am.       **8.** Section 147 of the said Act is amended by replacing the word and figure “to 54” by the word and figure “and 48” in the seventh line of the first paragraph.

c. F-2.1, s. 174, am.       **9.** Section 174 of the said Act, amended by section 90 of chapter 27 of the statutes of 1985, is again amended by inserting the words “, or upon the revocation of such recognition” after the figure “208.1” in the second line of paragraph 17.

c. F-2.1, s. 177, am.       **10.** Section 177 of the said Act, amended by section 91 of chapter 27 of the statutes of 1985, is again amended by replacing the second and third lines of paragraph 7 by the following: “from the date fixed in the recognition granted by the Commission pursuant to paragraph

10 of section 204 or pursuant to section 208.1 or in the revocation of such recognition”.

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

**11.** Section 203 of the said Act is amended by replacing the figure “54” in the second line by the figure “48”.

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

**12.** Section 204 of the said Act is amended

(1) by striking out the words “unless it is administered or managed by a corporation that is a mandatary of the Crown in right of Québec” in the second and third lines of paragraph 1;

(2) by striking out the words “, used for the purposes provided by that act” in the fourth line of paragraph 14 and in the seventh and eighth lines of that paragraph;

(3) by striking out the words “, and used for that education” in the fourth line of paragraph 15;

(4) by striking out the words “, and used for that education” in the third and fourth lines of paragraph 16.

c. F-2.1, s.  
204.2,  
replaced

**13.** Section 204.2 of the said Act, enacted by section 93 of chapter 27 of the statutes of 1985, is replaced by the following section:

Consultation

**“204.2** Where the Commission consults a municipal corporation pursuant to paragraph 10 of section 204, section 208.1 or section 209, the latter shall give its opinion within ninety days of the Commission’s request, failing which it is deemed to have agreed to the recognition or revocation of recognition forming the subject of the consultation.”

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

**14.** Section 208 of the said Act is amended by inserting the words “or a corporation that is a mandatary of the Crown in right of Québec” after the word “section” in the third line of the first paragraph.

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

**15.** Section 209.1 of the said Act, replaced by section 96 of chapter 27 of the statutes of 1985, is amended by replacing the first paragraph by the following paragraph:

Effect

**“209.1** The Commission may order that the recognition granted or the revocation of recognition pronounced by it has effect from a date not prior to the beginning of the fiscal year in which the application for recognition or revocation is made or, where the Commission is acting on its own initiative, the fiscal year in which the revocation is pronounced.”

c. F-2.1, s.  
210,  
replaced

**16.** Section 210 of the said Act is replaced by the following section:

Immovables  
of foreign  
government

**“210.** The Government may, to the extent and on the conditions it determines, exempt any immovable of a foreign government or of an international body from municipal or school real estate taxes or exempt the owner or occupant of such an immovable from any personal tax or municipal compensation.

Compensa-  
tion

The Government may also, to the extent and on the conditions it determines, undertake to pay to the municipal corporation or school board an amount to stand in lieu of any tax or compensation from which the immovable or person is thus exempted.”

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

**17.** Section 211 of the said Act is amended by replacing the first paragraph by the following paragraphs:

Golf course

**“211.** The taxable value of land used as a golf course having an area of twenty hectares or more and open to the public cannot exceed an amount per hectare computed in accordance with the second paragraph.

Computation

The amount is equal to the amount that was applicable for the previous fiscal period, increased or decreased by a percentage corresponding to that of the increase or decrease of 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 previous fiscal period at the time of its deposit.

Amount and  
percentage

The council of the municipal corporation shall officialize the amount and percentage referred to in the second paragraph at the same time as it imposes the general real estate tax.”

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

**18.** Section 232 of the said Act is amended by inserting, after the word “livelihood” in the sixth line of the first paragraph, the words “whether or not the activity is carried on for lucrative purposes,”.

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

**19.** Section 236 of the said Act is amended by striking out the word “ordinary” in the first line of paragraph 1.1.

c. F-2.1, s.  
245.1,  
added

**20.** The said Act is amended by inserting, after section 245, the following section:

Repayment  
of surtax

**“245.1** Where an alteration to the roll indicates that an immovable ceases to meet the conditions of liability to the surtax on vacant land, the municipal corporation shall repay to the person from whom the surtax was exigible that proportion of the surtax that corresponds to that portion of the municipal fiscal period remaining unexpired at the time the alteration takes effect.

Effect For the purposes of this section, an alteration taking effect after the first day of a month is deemed to take effect on the first day of the following month."

c. F-2.1, s. 255, am. **21.** Section 255 of the said Act is amended

(1) by striking out the word "ordinary" in the fourth line of the first paragraph;

(2) by inserting, after the word "estate" in the sixth line of the first paragraph, the words "and business";

(3) by replacing the words "used by a person contemplated in paragraph 1, 13 or 14 of section 204 and in respect of an immovable contemplated in paragraph 15 or 16 of that section used for elementary or secondary education purposes" in the first, second, third and fourth lines of the fourth paragraph by the words "and in respect of an immovable contemplated in paragraph 15 or 16 of section 204 whose owner is competent in matters of elementary or secondary education".

c. F-2.1, s. 262, am. **22.** Section 262 of the said Act is amended

(1) by striking out the words "or woodlots" in the second, sixth and eighth lines of paragraph 5;

(2) by inserting, after the word "Québec" in the third line of paragraph 7, the words "and determine the minimum number of corporations whose data are to be considered for the purposes of computing the average fiscal potential".

c. F-2.1, s. 505.1, am. **23.** Section 505.1 of the said Act is amended by replacing the year "1986" in the fourth line of the first paragraph by the year "1988".

c. F-2.1, s. 507, am. **24.** Section 507 of the said Act is amended by replacing the second paragraph by the following paragraph:

Applicability of regulation "The regulation made under paragraph 1 of section 263 does not apply to a roll preceding the first new roll of a municipal corporation."

c. F-2.1, s. 578, am. **25.** Section 578 of the said Act is amended by striking out the words "or woodlot" in the fourth line of paragraph 2 of the second paragraph.

c. F-2.1, s. 584, am. **26.** Section 584 of the said Act, amended by section 106 of chapter 27 of the statutes of 1985, is again amended by replacing the year "1987" in the fourth line of the first paragraph by the year "1988".

Effect of certain sections      **27.** Sections 1 to 5, 8, 11, 12, 14, 17, 19, paragraphs 1 and 3 of section 21 and section 24 have effect, in respect of any municipal fiscal period, from that of 1987.

Effect of orders under s. 210      **28.** Orders made by the Government under section 210 of the Act respecting municipal taxation, enacted by section 16 of this Act, may have effect from 1 January 1986.

Applicability of s. 18      **29.** Section 18 is declaratory but it does not apply to judgments rendered before 13 May 1986 nor to cases pending on that date.

Pending cases      Notwithstanding the foregoing, the declaratory effect provided for in the first paragraph shall extend to any pending case in which the Government, any of its departments or any public body within the meaning of section 4 of the Act respecting Access to documents held by public bodies and the Protection of personal information (R.S.Q., chapter A-2.1) is the plaintiff, applicant or claimant in first instance.

Effect of par. 2 of s. 21      **30.** Paragraph 2 of section 21 has effect from 14 March 1984.

Effect of s. 23      **31.** Section 23 has effect from 15 September 1985.

Coming into force      **32.** This Act comes into force on 1 September 1986.