

NATIONAL ASSEMBLY OF QUÉBEC
Thirty-second Legislature, First session

1981, chapter 43

AN ACT RESPECTING THE TOWN OF LA SARRE

Bill No. 212

Introduced by Mr Gilles Baril

First reading: 28 May 1981

Second reading: 18 June 1981

Third reading: 18 June 1981

Assented to: 18 June 1981

Coming into force: 18 June 1981

Act amended: None



CHAPTER 43

An Act respecting the town of La Sarre

[Assented to 18 June 1981]

Preamble. WHEREAS, owing to the amalgamation, on 19 April 1980, of the town of La Sarre with the township municipality of La Sarre, the real estate assessment roll for the year 1981 applies to two territories where the percentage of the value of the units of assessment differs from one territory to the other and whereas it is expedient to make the assessment roll in force uniform for the whole territory;

HER MAJESTY, with the advice and consent of the National Assembly of Québec, enacts as follows:

New assessment roll.

1. Subject to the Act respecting municipal taxation and providing amendments to certain legislation (1979, chapter 72), the assessor of the town of La Sarre shall prepare for the fiscal period 1981, a new assessment roll, sign and, between 15 August and 15 September 1981, deposit it in the office of the clerk. From its deposit, the roll is deemed to have come into force on 1 January 1981 and it replaces retroactively the former roll prepared for that fiscal period.

Special roll.

The new roll is not an annual roll prepared in conformity with the regulation referred to in section 526 of the said Act.

Date of deposit.

The date 1 November mentioned in the sixth paragraph of section 264 of the said Act is replaced by the fifteenth day following the deposit of the new roll.

Deposit deferred.

2. Upon sufficient proof furnished by the town to the effect that the roll cannot be deposited before 16 September 1981, the Minister of Municipal Affairs may allow it to be deposited not later than the later date he fixes.

Content of the new roll.

3. The new roll must be prepared in such a way as to show what the roll prepared previously should have contained at the time of its deposit, and the amendments made to the latter roll pursuant to section 174 of the Act respecting municipal taxation and providing amendments to certain legislation and which became effective after the coming into force of that Act, shall be added to the new roll by means of certificates annexed thereto, giving the date on which the amendments become effective.

Provisional account.

4. For the fiscal period 1981, the treasurer may send, upon the coming into force of this Act, a provisional account for the municipal real estate taxes the town has imposed or wishes to impose. The provisional account may include personal taxes and the compensations imposed by the town for that fiscal period.

Real estate taxes.

5. As regards real estate taxes alone, the amount exigible by way of the provisional account may in no case exceed the amount exigible in respect of the same immoveable for the fiscal period 1980 for the same taxes.

Provisions applicable to provisional account.

Sections 543 and 549 of the Act respecting municipal taxation and providing amendments to certain legislation apply, *mutatis mutandis*, to the provisional account.

Final account.

6. Where a provisional account is sent, a final account and a notice of assessment shall be sent at any time after deposit of the new roll, though prior to 1 January 1982, after municipal taxes have been imposed by the council for the fiscal period 1981 and the collection roll has been prepared by the treasurer.

Provisions applicable to final account.

Section 546 of the Act respecting municipal taxation and providing amendments to certain legislation applies, *mutatis mutandis*, to the final account, to the extent that it refers to a real estate tax.

Final account and notice of assessment.

7. Instead of sending a provisional account, the town may choose to send, for the fiscal period 1981, only a final account, accompanied with the notice of assessment, for municipal taxes, at the time mentioned in the first paragraph of section 6.

Content of the notice.

8. The content of the notice provided for in section 74 of the Act respecting municipal taxation and providing amendments to certain legislation is amended so as to take the second and the third paragraphs into account.

Complaints.

Any complaint in respect of the new roll must be filed within sixty days after the sending of the final account provided for in the first paragraph of section 6 or in section 7, and any request for a correction *ex officio* may be sent until the end of that time.

Motions.

Any motion for quashing or setting aside the new roll or for an entry therein must be made within three months or one year after the sending of the final account provided for in the first paragraph of section 6, or after that provided for in section 7, respectively.

Coming
into force.

9. This Act comes into force on the day of its sanction.