



## CHAPTER 34

An Act to amend certain legislation  
respecting municipalities

[Assented to 19 December 1980]

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

M.C.,  
a. 5*d*,  
added.

**1.** The Municipal Code is amended by inserting, after article 5*c*, the following article:

“5*d*. A corporation may accept the delegation of a non-discretionary power from the Government or from a minister or agency of the Government, where the law allows such a delegation, and exercise that power.”

M.C.,  
a. 696*b*,  
am.

**2.** Article 696*b* of the said code, enacted by section 42 of chapter 53 of the statutes of 1977, is amended by adding, at the end, the following subarticle:

“(3) In the case of a municipal corporation belonging to the Communauté urbaine de Montréal, the council may impose and levy a surtax on vacant land, whether serviced or not, that is governed by this article, subject to the reservation contained in the second paragraph.

The amount of the surtax is determined by the council and may amount to up to 100% of the total real estate taxes referred to in subarticle 1. The council may fix different amounts for serviced vacant land and for unserviced vacant land, in which case the amount fixed for the former must be higher than that fixed for the latter.

The surtax contemplated in this subarticle replaces the surtax contemplated in subarticle 1.”

R.S.Q.,  
c. C-19,  
s. 29.1,  
added.

**3.** The Cities and Towns Act (R.S.Q., c. C-19) is amended by inserting, after section 29, the following section:

- 29.1** A corporation may accept the delegation of a non-discretionary power from the Government or from a minister or agency of the Government, where the law allows such a delegation, and exercise that power.
- This section applies to all city and town municipalities, including those not contemplated in section 1.”
- 4.** Section 486 of the said act is amended by adding, at the end of subsection 3, the following paragraphs:
- “In the case of a municipality belonging to the Communauté urbaine de Montréal, the council may impose and levy a surtax on vacant land, whether serviced or not, that is governed by this section, subject to the reservation contained in the fourth paragraph.
- The amount of the surtax is determined by the council and may amount to up to 100% of the total real estate taxes referred to in subsection 1. The council may fix different amounts for serviced vacant land and for unserviced vacant land, in which case the amount fixed for the former must be higher than that fixed for the latter.
- The surtax contemplated in this subsection replaces the surtax contemplated in subsection 1.”
- 5.** Section 15.1 of the Act respecting elections in certain municipalities (1978, c. 63), enacted by section 15 of chapter 16 of the statutes of 1980, is amended by adding, after the first paragraph, the following paragraph:
- “The first paragraph does not apply to a person who, on 18 June 1980, is a member of the council of a municipality, until he ceases to be so. A person does not cease to be a member of the council at the expiry of his term of office if he is re-elected at the next election.”
- 6.** Section 168 of the Act respecting land use planning and development (1979, c. 51) is amended by replacing subparagraph 7 by the following subparagraph and paragraphs:
- “(7) where the regional county municipality succeeds to a county corporation or where the territory of the regional county municipality does not correspond exactly to the whole territory of one or several county corporations, according to the limits existing before the establishment of any regional county municipality, determine all or part of the conditions of the division of powers, rights and obligations of the regional county municipalities, county corporations, municipalities and other persons affected directly or indirectly by the establishment of the regional county municipality; in the same circumstances, establish, where applicable, a

mechanism or procedure for determining all or part of the conditions of such a division subsequent to the establishment of the regional county municipality; such a mechanism or procedure may include control by a minister or a government agency, and its consequences must be contained in an amendment to the letters patent.

**Effect.** The conditions determined under subparagraph 7 of the first paragraph have effect notwithstanding any inconsistent provision of any general law or special act, regulation, by-law, agreement or other act having juridical effects, and they bind the interested persons whose powers, rights and obligations are the object of the division, even where those persons are not subject to the jurisdiction of the regional county municipality.

**County corporation.** Subject to those conditions, the by-laws, resolutions, *procès-verbaux*, assessment rolls, collection rolls and other acts of a county corporation part of whose territory is included in that of the regional county municipality remain in force in the territory for which they have been made until they are amended, annulled or repealed.

**Notice.** The Minister shall cause to be published, in a newspaper circulated in the zone where the consultation prior to the establishment of the regional county municipality has been held, the text of the conditions determined under subparagraph 7 of the first paragraph with a notice indicating where it may be examined and a copy of it obtained. The notice must mention that any interested person may submit his opinion respecting the conditions to the Minister in writing within thirty days after publication of the notice.

**Public hearings.** At the request of the Minister, the Commission municipale du Québec shall hold a public hearing to hear the interested persons in respect of the conditions determined under subparagraph 7 of the first paragraph. After the hearing, the Commission shall make a report to the Minister.

**Amendment to letters patent.** The Government may, if necessary, amend the letters patent to change the conditions.”

1979, c. 51,  
s. 188, am. **7.** Section 188 of the said act is amended by replacing the second paragraph by the following paragraph:

**Qualified participants.** “For the purposes of the exercise of the powers vested by or under a general law or special act in a county corporation in respect of municipalities subject to its jurisdiction, only the representatives of these municipalities are qualified to participate in the deliberations and votes of the council of the regional county municipality.”

1979, c. 51,  
s. 189, am. **8.** Section 189 of the said act is amended by replacing the first paragraph by the following paragraph:

Juris-  
diction.

**“189.** The council of a regional county municipality may prescribe, by a by-law passed by a two-thirds majority of the votes of its members, that it has jurisdiction in respect of the cities and towns in its territory in one or other of the following matters:

- (1) real estate assessment;
- (2) the collection of duties on transfers of immoveables;
- (3) the operation of a waste management system or part of such a system.”

1979, c. 51,  
s. 204,  
replaced.

**9.** Section 204 of the said act is replaced by the following section:

Remu-  
neration.

**“204.** For the purposes of the application of this act, the warden and the members of the council of the regional county municipality are remunerated according to the rules prescribed by the Government.”

1979, c. 51,  
s. 205, am.

**10.** Section 205 of the said act, amended by section 399 of chapter 72 of the statutes of 1979, is again amended by replacing the fourth paragraph by the following paragraph:

Apportion-  
ment.

“Notwithstanding the first three paragraphs, where the regional county municipality exercises, by the application of section 170 or 189 or otherwise, a jurisdiction provided for by another general law or special act, the expenses incurred in the exercise of that jurisdiction are apportioned in accordance with the rules provided by or under that other law or act. For the purposes of paying its share resulting from this apportionment, a municipality has the powers provided for by the law to collect the necessary sums, as if it exercised the jurisdiction itself.”

1979, c. 51,  
s. 241, am.

**11.** Section 241 of the said act is amended

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

“(5) prescribe the maximum tariff of fees exigible for the issuance of the permits and certificates contemplated in section 119; these may vary according to the class of permit or certificate, as determined by the Government, and according to the value of the projected immoveable or structure;”;

(2) by replacing subparagraph 6 of the first paragraph by the following subparagraph:

“(6) prescribe the rules governing the remuneration of the warden and the members of the council of the regional county municipality provided for in section 204;”;

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

Remu-  
neration.

“The rules governing the remuneration contemplated in subparagraph 6 of the first paragraph may provide that the members of the council, including the warden, who represent municipalities governed by the Municipal Code are remunerated according to a by-law made by them in accordance with article 428 of that code, for the discharge of their duties related to the powers contemplated in the second paragraph of section 188; the rules may also prescribe tariffs of remuneration of the warden and of the members of the council for the discharge of their other duties.”

1979, c. 72,  
s. 34, am.

**12.** Section 34 of the Act respecting municipal taxation and providing amendments to certain legislation (1979, c. 72) is amended by adding, at the end, the following paragraph:

Single  
owner or  
group of  
owners.

“Where the parcel of land or group of parcels of land is not to be entered on the roll, the requirements prescribed in subparagraphs 1 and 2 of the first paragraph are met if the immoveables other than the parcel of land or group of parcels of land are owned by the same owner or the same group of owners in undivided ownership and if the immoveables are situated on parcels of land that are contiguous or that would be contiguous if they were not separated by a watercourse, a thoroughfare or a public utility network.”

1979, c. 72,  
s. 35, am.

**13.** Section 35 of the said act is amended by adding, after the second paragraph, the following paragraph:

Absence  
of land.

“Where the unit of assessment does not include a parcel of land, it is entered in the name of the owner of the immoveables which comprise it.”

1979, c. 72,  
s. 57, am.

**14.** Section 57 of the said act is amended by replacing the first paragraph by the following paragraph:

Vacant  
land.

“**57.** The roll must identify every unit of assessment that may be subject to the surtax on vacant land, whether serviced or not, provided for by section 486 of the Cities and Towns Act or by article 696b of the Municipal Code, if the municipal corporation adopts a resolution to that effect not later than 31 March preceding the coming into force of the roll.”

1979, c. 72,  
s. 66, am.

**15.** Section 66 of the said act is amended by replacing the fourth paragraph by the following paragraph:

Owner of land. "Where the land which forms the site of one element of the system belongs to a person other than the person who operates the system, its value is reduced in proportion to the right held by the operator of the system. The value of that right is not added to the value of the immoveables of the person who operates the system."

1979, c. 72, s. 67, am. **16.** Section 67 of the said act, amended by section 131 of chapter 11 of the statutes of 1980, is again amended by adding, at the end, the following paragraph:

Exception. "However, conduits, underground galleries, access shafts or other structures that exclusively house apparatus or installations, together with their accessories, actually used in the operation of the system, except a switching station, are not to be entered on the roll."

1979, c. 72, s. 68, replaced. **17.** Section 68 of the said act is replaced by the following section:

Electric power system. "**68.** Structures forming part of a system of production, transmission or distribution of electric power and any accessory works are not to be entered on the roll.

Dam. Dams and power plants and any accessory works are not to be entered on the roll.

Transformer. A structure that is part of a transformer or distributing station, consisting of foundations, exterior walls and a roof, and the land subjacent to the structure, are to be entered on the roll.

Accessory works. Thoroughfares, fences or landscape development works are not to be entered on the roll if they are accessory to a structure that is part of the system.

Accessory works. Access shafts, underground galleries, reservoirs and any accessory works, if they are part of the system, are not to be entered on the roll, notwithstanding the third paragraph.

Applicable provision. The fourth paragraph of section 66 applies to the case provided for in this section."

1979, c. 72, s. 69, repealed. **18.** Section 69 of the said act is repealed.

1979, c. 72, s. 81, am. **19.** Section 81 of the said act is amended by striking out the second paragraph.

1979, c. 72, s. 126, replaced. **20.** Section 126 of the said act is replaced by the following section:

Complaint by the Minister. "**126.** The Minister may submit a complaint regarding a property for which an amount is paid in lieu of municipal taxes or compensation under section 254."

1979, c. 72,  
s. 141, am. **21.** Section 141 of the said act is amended by adding, at the end, the following paragraph:

Summary  
decision.

“However, the board may summarily find for the complainant on the statement of his complaint and give notice of its decision to the parties and, in the case provided for in section 137, to the owner of the property regarding which the complaint is made, each time the assessor so recommends with the agreement of the defendant parties.”

1979, c. 72,  
s. 157, am. **22.** Section 157 of the said act is amended by adding, at the end, the following paragraph:

With  
drawal  
of the  
complaint.

“However, if the complaint is withdrawn before the board or, in the case of an evocation, the Provincial Court renders a decision on it, the assessor may within sixty days of the withdrawal, submit a request for a correction *ex officio* in respect of the entry or omission.”

1979, c. 72,  
s. 159,  
repealed.

**23.** Section 159 of the said act is repealed.

1979, c. 72,  
s. 174, am.

**24.** Section 174 of the said act is amended

(1) by replacing the period at the end of paragraph 15 by a semicolon;

(2) by adding, after paragraph 15, the following paragraph:

“(16) to correct a clerical error having no effect on the value or taxable value entered.”

1979, c. 72,  
s. 175, am. **25.** Section 175 of the said act is amended by replacing the first paragraph by the following paragraph:

New  
assessment.

“**175.** In the event of an alteration referred to in paragraph 2, 4, 6, 7, 8 or 12 of section 174, the assessor shall make a new assessment of the unit of assessment concerned. He shall do likewise in the event of an alteration referred to in paragraph 1 of that section, if the request for a correction *ex officio* so provides or the alteration could be made under another paragraph contemplated in this paragraph. The same rule applies in the case of an alteration referred to in another paragraph of section 174, where a unit of assessment is changed as a result of such alteration.”

1979, c. 72,  
s. 177, am. **26.** Section 177 of the said act is amended by replacing that part of paragraph 5 preceding subparagraphs *a* and *b* by the following:

“(5) those contemplated in paragraphs 6 to 14 and 16 of that section take effect from the date fixed in the certificate of the assessor, which must not precede the later of the following dates:”

1979, c. 72,  
s. 204, am.

**27.** Section 204 of the said act is amended

(1) by inserting, after paragraph 1, the following paragraphs:

“(1.1) an immoveable belonging to the Crown in right of Canada or to a mandatary thereof;

“(1.2) an immoveable belonging to the Corporation d’hébergement du Québec;”;

(2) by replacing paragraph 10 by the following paragraph:

“(10) an immoveable belonging to an institution or body recognized by the Commission, after consulting the municipal corporation, as fulfilling the conditions of this paragraph,

(a) used by the public without pecuniary gain mainly for cultural, scientific, recreational, charitable or social purposes, or

(b) used by an institution or body being a registered charity for the purposes of the Taxation Act (R.S.Q., c. I-3), to carry on therein charitable activities or management activities in the pursuit of such charitable activities;”;

(3) by replacing paragraph 12 by the following paragraph:

“(12) an immoveable belonging to a religious institution or *fabrique* and used by it or gratuitously by another religious institution or *fabrique* not to derive income but in the immediate pursuit of the religious or charitable objects for which it was established, and its immediate dependencies used for the same purposes;”;

(4) by replacing paragraph 14 by the following paragraph:

“(14) an immoveable belonging to a public establishment within the meaning of the Act respecting health services and social services (R.S.Q., c. S-5), including a reception centre contemplated in section 12 of that act, used for the purposes provided by that act, and an immoveable belonging to the holder of a day care centre permit or nursery school permit contemplated in paragraph 1 or 2 of section 4 or 5 of the Act respecting child day care (1979, c. 85), used for the purposes provided by that act;”;

(5) by replacing the period at the end of paragraph 16 by a semicolon;

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

“(17) an immoveable belonging to a religious institution, used by a person contemplated in paragraph 13, 14, 15 or 16, if the activity carried on by such person therein is part of his ordinary activities.”

1979, c. 72,  
s. 204.1,  
added.

**28.** The said act is amended by inserting, after section 204, the following section:

Use of  
the  
immove-  
able.

**“204.1** An immovable belonging to a person referred to in any paragraph of section 204 remains exempt from taxation and is deemed to be contemplated in that paragraph if it is used by another person, or for a purpose other than that contemplated in that paragraph, referred to in section 204.

Religious  
institi-  
tions.

However, an immovable belonging to a religious institution is deemed contemplated by paragraph 17 of section 204 only if used in conformity with that paragraph.”

1979, c. 72,  
s. 207,  
replaced.

**29.** Section 207 of the said act is replaced by the following section:

Compen-  
sation.

**“207.** The owner of an immovable contemplated in paragraph 13, 14, 15, 16 or 17 of section 204 is bound to pay to the municipal corporation in the territory of which the immovable is situated, a compensation in the amount determined in accordance with sections 254 to 258. This compensation is paid in lieu of any tax or compensation that may be levied for the providing of municipal services.”

1979, c. 72,  
s. 208,  
replaced.

**30.** Section 208 of the said act is replaced by the following section:

Taxable  
immove-  
able.

**“208.** Where an immovable that is not taxable under paragraph 1 or 1.1 of section 204 is occupied by a person other than a person referred to in that section, the real estate taxes to which that immovable would be subject without that exemption are levied on the lessee or, if there is no lessee, on the occupant, and are payable by the lessee or occupant.

Payment of  
real estate  
taxes.

Where an immovable contemplated in another paragraph of section 204 is occupied by a person other than a person referred to in that section, it becomes taxable and the real estate taxes to which it is subject are levied on the lessee or, if there is no lessee, on the occupant, and are payable by the lessee or occupant.

Entry.

The immovable is entered in the name of the person who must pay the real estate tax.”

1979, c. 72,  
s. 209.1,  
added.

**31.** The said act is amended by inserting, after section 209, the following section:

Effect.

**“209.1** The Commission may order that the recognition granted by it has effect from the beginning of the fiscal period during which the application for recognition is made.”

1979, c. 72,  
s. 220,  
replaced,  
s. 220.1,  
added.

**32.** Section 220 of the said act is replaced by the following sections:

Farm excluded from agricultural zone.

**“220.** If a farm is excluded from an agricultural zone, except by expropriation, the reimbursement provided for in section 219 applies to every municipal or school fiscal period, as the case may be, during which the farm was included in the agricultural zone, for not more than ten fiscal periods from the time the agricultural zone was established.

Larger reimbursement.

**“220.1** Where sections 219 and 220 may both apply at the same time to the same farm, the section providing for the larger reimbursement applies.”

1979, c. 72, s. 221, am.

**33.** Section 221 of the said act is amended by replacing that part preceding paragraphs 1, 2 and 3 by the following:

Amount of taxes payable.

**“221.** A person who operates or has operated a system certain immoveables of which are, under sections 66 to 68, not entered on the roll, must pay, as municipal real estate tax on these immoveables and the lands which are the site thereof and are contemplated in paragraph 7 of section 204, for each municipal fiscal period coinciding with a particular calendar year, a tax based on his taxable gross revenue for his fiscal period ending in the calendar year preceding the particular year, equal to”.

1979, c. 72, s. 222, replaced.

**34.** Section 222 of the said act is replaced by the following section:

Electric power system.

**“222.** A person, other than Hydro-Québec and its subsidiaries, who operates or has operated an electric power production system and who himself consumes all or a part of the electric power he produces, must pay to the municipal corporation in whose territory one of his immoveables not entered on the roll under section 68 or not taxable under paragraph 7 of section 204 is situated, as municipal real estate tax on that immoveable, for each municipal fiscal period, a tax computed in accordance with section 223.

Power consumed.

For the purposes of this section, the power consumed by a person not dealing at arm’s length with the person who produces it, within the meaning of the Taxation Act (R.S.Q., c. I-3), is deemed to be consumed by that person.”

1979, c. 72, s. 223, replaced.

**35.** Section 223 of the said act is replaced by the following section:

Amount payable.

**“223.** The amount of the tax payable under section 222 for a municipal fiscal period is equal to the amount payable for the preceding fiscal period multiplied by the quotient obtained by dividing the total taxation revenues for the fiscal period for which the tax is payable by those for the preceding period.

**Minimum.** However, the amount payable for a fiscal period may in no case be less than the amount payable for the previous fiscal period.

**“total taxation revenues”.** For the purposes of this section, the words “total taxation revenues” mean the amount computed in accordance with paragraph 1 of section 234.”

1979, c. 72,  
s. 225, am. **36.** Section 225 of the said act is amended by striking out the second paragraph.

1979, c. 72,  
s. 229,  
replaced. **37.** Section 229 of the said act is replaced by the following section:

**Fiscal law.** **“229.** Section 221, section 224, section 225, sections 226 to 228, paragraph 3 of section 262 and section 265 are considered to be a fiscal law within the meaning of the Act respecting the Ministère du revenu (R.S.Q., c. M-31).”

1979, c. 72,  
s. 230, am. **38.** Section 230 of the said act is amended by replacing the second paragraph by the following paragraph:

**Amount payable.** “For each municipal fiscal period, the person referred to in the first paragraph shall pay to a municipal corporation an amount equal to the amount he would be entitled to receive for that fiscal period under section 99 of the Real Estate Assessment Act. For each municipal fiscal period, the person shall pay to a municipal corporation not entitled to receive a tax under section 222 an amount equal to the amount it received for the 1979 fiscal period under section 101 of the Real Estate Assessment Act. The amounts paid by the person are taken out of the revenues referred to in the first paragraph.”

1979, c. 72,  
s. 231.1,  
added. **39.** The said act is amended by inserting, after section 231, the following:

“ § 5.—*Rectories of certain Churches*

**Rectories.** **“231.1** Any rectory of a Church incorporated under the laws of Québec, where it is not owned by that Church, is exempt from municipal or school taxes on the portion of its value that does not exceed \$50 000.

**Main residence.** The main residence belonging to a minister in charge of a place of public worship of a Church incorporated under the laws of Québec is considered to be a rectory.

**Applicability.** The first paragraph applies to only one rectory for each church.”

1979, c. 72,  
s. 236, am. **40.** Section 236 of the said act is amended by replacing paragraph 1 by the following paragraph:

“(1) an activity carried on in an immoveable contemplated in section 204 and in respect of which a lessee or occupant is not bound to pay real estate taxes under section 208, if that activity is mentioned in section 204 or, in the case of an activity not mentioned in that section, if that activity is part of the ordinary activities of the person contemplated in that section;”.

1979, c. 72,  
s. 245, am. **41.** Section 245 of the said act is amended by replacing the first paragraph by the following paragraph:

Supple-  
ment or  
refund of  
taxes. **“245.** If the effect of an alteration to the roll, or of the preparation of a new roll to replace a roll that has been quashed or set aside, is to change the taxable value of a unit of assessment, or the area or another dimension of the parcel of land that is part of it, the person bound to pay the taxes in respect of that unit of assessment must pay a supplement, or the municipal corporation or the school board must refund to him the amount it has collected in excess, in respect of the taxes imposed on the basis of the taxable value, the area or the other dimension, in proportion to the portion of the municipal or school fiscal period remaining at the time when the alteration takes effect or the new roll comes into force.”

1979, c. 72,  
s. 252, am. **42.** Section 252 of the said act is amended by replacing the first and second paragraphs by the following paragraphs:

Payment  
by instal-  
ments. **“252.** Notwithstanding any inconsistent provision of any general law or special act, if the total amount of municipal real estate taxes in an account attains the minimum amount established in accordance with the regulation provided for in paragraph 4 of section 263, the debtor is entitled to pay the taxes in one or two instalments, subject to the second paragraph.

Number of  
instal-  
ments. The municipal corporation or the municipality collecting the municipal real estate taxes may, by by-law of its council, increase the number of instalments the debtor may elect to use, within the limits prescribed in the regulation referred to in the first paragraph. It may further, by by-law of its council, order that other taxes or compensations may be paid in several instalments.

Interest. The interest and the prescription period applicable to municipal real estate taxes apply to each instalment, from its maturity.”

1979, c. 72,  
s. 254,  
replaced. **43.** Section 254 of the said act is replaced by the following section:

Amounts  
paid  
by the  
Govern-  
ment. **“254.** The Government shall pay to a municipal corporation an amount of money in respect of each immoveable situated in the

territory of the latter and contemplated in section 255 in the amount computed in accordance with that section.

Places of  
business.

It shall also pay to a municipal corporation an amount of money in respect of each place of business situated in the territory of the latter and contemplated in the first paragraph of section 255 in the amount computed in accordance with that paragraph, if a business tax is imposed in that territory.”

1979, c. 72,  
s. 255,  
replaced.

**44.** Section 255 of the said act is replaced by the following section:

Immove-  
able of  
the Crown.

**“255.** In respect of an immoveable contemplated in paragraph 1 of section 204, and in respect of a place of business situated in such an immoveable, the amounts are equal to the aggregate of the municipal real estate taxes and the aggregate of the business taxes, respectively, that would be exigible if that immoveable were not exempt from real estate tax and if the activity carried on in that place of business were not exempt from business tax.

Public  
establish-  
ment or  
private  
educational  
establish-  
ment.

Subject to the fourth paragraph, with respect to an immoveable contemplated in paragraph 1.2, 14 or 15 of section 204 and in respect of an immoveable contemplated in paragraph 17 of that section used by a person contemplated in paragraph 14 or 15, the amount is equal to the product obtained by multiplying the value of that immoveable entered on the roll by a rate equal to 80% of the aggregate taxation rate of the municipal corporation.

Public  
educational  
establish-  
ment.

In respect of an immoveable belonging to a university establishment contemplated in paragraph 13 of section 204, to a public general and vocational college or to a private general and vocational college declared to be of public interest or recognized for purposes of grants under the Act respecting private education and in respect of an immoveable contemplated in paragraph 17 of that section used by such a university or college establishment, the amount is equal to the product obtained by multiplying the value of that immoveable entered on the roll by a rate equal to 80% of the aggregate taxation rate of the municipal corporation.

Educa-  
tional  
establish-  
ment.

In respect of an immoveable belonging to a school board used by a person contemplated in paragraph 1, 13 or 14 of section 204 and in respect of an immoveable contemplated in paragraph 15 or 16 of that section used for elementary or secondary education purposes and in respect of an immoveable contemplated in paragraph 17 of that section used for the same purposes by a person contemplated in paragraph 15 or by a school board or by a private educational institution declared to be of public interest or recognized for purposes of grants under the Act respecting private education, the amount is equal to the product obtained by multiplying the value of the immoveable entered on the roll by a rate equal to 40% of the aggregate taxation rate of the municipal corporation.”

1979, c. 72, s. 256, am. **45.** Section 256 of the said act is amended by replacing the first paragraph by the following paragraph:

Immove-ables listed in regulation. **“256.** The types of immoveables or places of business comprised in a category contemplated in section 255, or excluded therefrom, may be listed in the regulation made under paragraph 2 of section 262.”

1979, c. 72, s. 257, replaced. **46.** Section 257 of the said act is replaced by the following section:

Compensation. **“257.** The amount of money paid by the Government in respect of an immoveable contemplated in the first paragraph of section 255 stands in lieu of municipal real estate taxes and the amount paid in respect of a place of business contemplated in that paragraph stands in lieu of the business tax.

Compensation. The amount of money paid by the Government in respect of an immoveable contemplated in the second, third or fourth paragraph of section 255 stands in lieu of any municipal tax or other compensation for municipal services. That amount is deemed to be the compensation contemplated in section 207 payable by the owner of that immoveable, and the payment of that amount is deemed to be the payment of that compensation for and in the discharge of the owner.

Fiscal potential. For the purposes of computing the fiscal potential of a municipal corporation, no part of the amount contemplated in the second paragraph is deemed to stand in lieu of business tax.”

1979, c. 72, s. 258, replaced. **47.** Section 258 of the said act is replaced by the following section:

Applicability. **“258.** Sections 254 to 257 do not apply in respect of an immoveable for which a lessee or occupant must pay real estate taxes in accordance with section 208.”

1979, c. 72, s. 262, am. **48.** Section 262 of the said act is amended by replacing subparagraph *b* of paragraph 2 by the following subparagraph:

“(b) list the types of immoveables or of places of business comprised in a category contemplated in section 255, or excluded therefrom;”.

1979, c. 72, s. 263, am. **49.** Section 263 of the said act is amended by replacing paragraph 4 by the following paragraph:

“(4) fix, or prescribe the rules for establishing the minimum amount that the total of municipal real estate taxes included in an

account must attain to entitle the debtor to pay his taxes in several instalments; prescribe the maximum number of instalments that may be fixed by a municipal corporation or municipality under section 252; prescribe the other terms and conditions regarding payment by instalments of the taxes mentioned above;”.

1979, c. 72,  
s. 264, am. **50.** Section 264 of the said act, amended by section 133 of chapter 11 of the statutes of 1980, is again amended by inserting, after the fifth paragraph, the following paragraph:

Factor established by the Minister. “If, by 1 November, the assessor has not communicated in writing to the Minister the median proportion and the factor of the roll, the Minister may establish the median proportion and the factor in his stead. However, the assessor may remedy his failure to act as long as the Minister has not complied with the eighth paragraph.”

1979, c. 72,  
s. 507, am. **51.** Section 507 of the said act is amended by replacing the second paragraph by the following paragraph:

Applicable provisions. “The provisions of this act relating to the assessment roll apply to each annual revision of the roll contemplated in the first paragraph, except section 33, section 34, section 46, section 62, and section 175 to the sole extent that it refers to section 46. For the purposes of the application of this act or a regulation to an annual revision of the roll contemplated in the first paragraph, the words “unit of assessment” mean the aggregate of the immoveables that are grouped under the same entry on the roll.”

1979, c. 72,  
s. 517,  
repealed. **52.** Section 517 of the said act is repealed.

1979, c. 72,  
s. 519.1,  
added. **53.** The said act is amended by inserting, after section 519, the following section:

Retro-active. **“519.1** In the case of an application for recognition made to the Commission under paragraph 10 of section 204 before 1 July 1981 for the municipal fiscal period 1980, the Commission may order that the recognition granted by it has effect from 1 January 1980.”

1979, c. 72,  
s. 560.1,  
added. **54.** The said act is amended by inserting, after section 560, the following section:

Tax payable for electric power system. **“560.1** The amount of tax payable under section 222 for the municipal fiscal period 1980 is equal to the amount of taxes payable to the municipal corporation for the period 1979 in respect of the immoveables mentioned in section 222, in accordance with section 101 of the Real Estate Assessment Act (R.S.Q., c. E-16), multiplied by the quotient obtained by dividing the total taxation

revenues of the corporation for 1980 by the total taxation revenues for 1979.

“total taxation revenues”.

For the purposes of this section, the words “total taxation revenues” mean the amount computed in accordance with paragraph 1 of section 234.

Minimum.

The amount payable for the fiscal period 1980 may in no case be less than that payable for the fiscal period 1979.”

1979, c. 72, s. 569, am.

**55.** Section 569 of the said act is amended

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

Operating deficit of the T.C.M.U.C.

“The treasurer of the Communauté urbaine de Montréal shall apportion that part of the operating deficit of the Commission de transport de la Communauté urbaine de Montréal incurred in 1979 and not made up by a government grant, among the municipalities served during that period, within the thirty days following the filing of the report of the auditors of the Commission, on the same basis as the apportionment provided for in the first paragraph. The aliquot share of each municipality is due and exigible on 1 May 1980.”;

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

“(2) not later than 15 April 1980, apply by resolution to the Community for a loan in its name, for a term not exceeding ten years, of the amount it indicates. The Community borrows in its own name, in accordance with section 259 of the Montreal Urban Community Act, for the benefit of the municipalities which applied to it therefor, the amount so indicated plus the borrowing charges incurred.”

1979, c. 72, s. 573, replaced.

**56.** Section 573 of the said act is replaced by the following section:

Adjustment of rent.

“**573.** The lessee of a place of business, premises or a dwelling comprised in a unit of assessment that is subject, during the fiscal period that began in 1979, to a supplemental tax or a surtax abolished by section 378, 418, 468 or 495, is entitled, on making an application therefor to the lessor within two years of the coming into force of this act, to an adjustment of the rent of the place of business, premises or dwelling, from 1 January 1980, in proportion to the abolition of those supplemental taxes or surtaxes.

Adjustment of rent.

In the case of a lease of more than twelve months in force before 1 July 1980, the adjustment of rent must take into account any change that has occurred since the commencement of the lease

in the municipal or school taxes affecting the unit of assessment, in the fire-insurance or liability insurance premiums or, if the place of business, premises or dwelling is or are heated or lighted at the expense of the lessor, in the unit cost of fuel or electricity, unless the rent has already been adjusted proportionately to these changes.

Jurisdiction.

The Régie du logement has the jurisdiction, to the exclusion of any court, to hear an application for the adjustment of the rent of a dwelling contemplated in articles 1650 to 1650.3 of the Civil Code, where the interest of the applicant in the object of the application does not exceed the amount of the jurisdiction of the Provincial Court. Sections 56 to 90 of the Act to establish the Régie du logement and to amend the Civil Code and other legislation (1979, c. 48) apply to that application, *mutatis mutandis*.

Termination of lease.

The termination of a lease later than 21 December 1979 does not prevent the lessee from obtaining an adjustment of rent, unless the lessor proves that he has taken into account the abolition of the surtaxes and supplemental taxes in establishing the rent.

Free information.

A municipal corporation must disclose without charge to a lessee, on demand, the amount of the municipal and school assessment, to 31 December 1979, of the unit of assessment contemplated in the first paragraph and, where applicable, indicate to him if it is an immovable contemplated in section 552 of the Education Act (R.S.Q., c. I-14) as it read on 20 December 1979."

1979, c. 72, s. 576, am.

**57.** Section 576 of the said act is amended by adding, at the end, the following paragraph:

Criterion of apportionment.

"Where in a county corporation the criterion used before 21 December 1979 for the apportionment of expenses incurred by the corporation in the preparation, keeping up to date and correction *ex officio* of the first annual roll and subsequent annual rolls of the local corporations is that each local corporation bears by itself the costs relating to its roll, and on the abovementioned date at least one local corporation has begun to contribute in accordance with that criterion, that criterion continues to apply notwithstanding section 11 until the costs of preparation of all the first annual rolls of the local corporations have been entirely paid, unless the county corporation and the local corporations agree on another criterion before then."

1979, c. 72, s. 579, am.

**58.** Section 579 of the said act is amended by replacing the third paragraph by the following paragraph:

Population.

"For the purposes of this section, the population of the territory of a municipal corporation is that established on the basis of

the results of the census of the population of Canada carried out in 1976 by Statistics Canada in accordance with the Statistics Act (Statutes of Canada, 1970-71-72, c. 15).”

1979, c. 72,  
ss. 579.1,  
579.2,  
added.

**59.** The said act is amended by inserting, after section 579, the following sections:

Revenues included.

**“579.1** The revenues from a tax imposed by the city of Montréal in the territory of another municipal corporation in the course of the municipal fiscal period 1980 may be included in computing the aggregate taxation rate of that corporation for that period.

Real estate tax credit.

**“579.2** For the municipal fiscal period 1981, a municipal corporation that imposes a business tax at the maximum rate allowed by section 233 may grant a credit to each taxpayer who is the debtor, in respect of a single unit dwelling house, a duplex or a triplex, of a real estate tax based on the taxable value imposed on all the taxable immoveables within the territory of the municipal corporation. The credit is for an amount equal to a percentage of that real estate tax; the corporation shall fix this percentage by by-law of its council, up to 10%; the percentage may be different for different categories.

Maximum.

For the fiscal period 1982, the first paragraph is applicable, but the maximum credit is 5%.

Lack of places of business.

A municipal corporation that is a member of the Communauté urbaine de Montréal and is unable to impose business tax for lack of places of business in its territory may take advantage of the first and second paragraphs.”

1979, c. 72,  
s. 587,  
repealed.

**60.** Section 587 of the said act is repealed.

1969, c. 83,  
s. 152a,  
added.

**61.** The Québec Urban Community Act (1969, c. 83) is amended by inserting, after section 152, the following section:

Contribution of municipalities.

**“152a.** The Community may require a municipality in which one of its industrial parks is situated to pay an amount sufficient to ensure payment, in whole or in part, of the loans and expenditures made towards setting up and providing services to the immoveables situated in the park.

Aliquot share.

The amount is added to the aliquot share required of the municipality under section 319 and is ranked with it.

Special tax.

In addition to the tax or compensation provided for in section 306, the municipality, to pay the amount, may impose a special tax on the immoveables situated in the industrial park; this tax may be based on the assessed valuation of the immoveables or on the area or frontage of the lots.”

1969, c. 83,  
s. 161, am.

**62.** Section 161 of the said act, amended by section 149 of chapter 49 of the statutes of 1972, replaced by section 36 of chapter 103 of the statutes of 1978 and amended by section 403 of chapter 72 of the statutes of 1979, is again amended

(1) by replacing that part of paragraph 1 of the third paragraph that precedes subparagraph *a* by the following:

“(1) the product obtained by multiplying the sum of the amounts computed in accordance with subparagraphs *a*, *b*, *c* and *d* by the factor established by the Minister for the assessment roll of the municipality under the Act respecting municipal taxation and providing amendments to certain legislation.”;

(2) by replacing subparagraphs *b* and *c* of paragraph 1 of the third paragraph by the following subparagraphs:

“(b) the total of the values entered on the roll of the immoveables contemplated in paragraph 1 of section 204 of the act mentioned above, in respect of which amounts in lieu of taxes must be paid;

“(c) that part of the values entered on the roll of the immoveables contemplated in paragraphs 13 to 17 of that section and in respect of which amounts in lieu of taxes must be paid, corresponding to the percentage of the aggregate taxation rate fixed in their respect by section 255 of the act mentioned above;

“(d) that part of the values entered on the roll of the immoveables contemplated in paragraph 1.1 of that section and in respect of which amounts in lieu of taxes must be paid, corresponding to the proportion between the amounts paid for the reference period and the total amount of municipal real estate taxes that could have been imposed in respect of those immoveables for that reference period if they were not tax-exempt; for the purposes of this section, the reference period, in respect of an immoveable or a place of business, is the municipal fiscal period for which the payment of amounts in lieu of taxes in respect of that immoveable or place of business has been completed.”;

(3) by replacing subparagraphs *a* and *b* of paragraph 2 of the third paragraph by the following subparagraphs:

“(a) the total of the values entered on the roll of rental values of the places of business in respect of which a business tax may be imposed or amounts in lieu of such a tax must be paid under section 254 of the act mentioned above;

“(b) that part of the values entered on the roll of rental values of the places of business situated in an immoveable contemplated in paragraph 1.1 of section 204 of the act mentioned above, and in respect of which amounts in lieu of business tax must be paid,

corresponding to the proportion between the amounts paid for the reference period and the total amount of business tax that could have been imposed in respect of those places of business for that period if they were not tax-exempt.”

1969, c. 84,  
s. 257, am.

**63.** Section 257 of the Montréal Urban Community Act (1969, c. 84), replaced by section 22 of chapter 90 of the statutes of 1971, amended by section 9 of chapter 73 of the statutes of 1972 and section 10 of chapter 87 of the statutes of 1975 and replaced by section 420 of chapter 72 of the statutes of 1979, is amended

(1) by replacing that part of paragraph 1 of the third paragraph which precedes subparagraph *a* by the following:

“(1) the product obtained by multiplying the sum of the amounts computed in accordance with subparagraphs *a*, *b*, *c* and *d* by the factor established by the Minister for the assessment roll of the municipality under the Act respecting municipal taxation and providing amendments to certain legislation:”;

(2) by replacing subparagraphs *b* and *c* of paragraph 1 of the third paragraph by the following subparagraphs:

“(b) the total of the values entered on the roll of the immoveables contemplated in paragraph 1 of section 204 of the act mentioned above, in respect of which amounts in lieu of taxes must be paid;

“(c) that part of the values entered on the roll of the immoveables contemplated in paragraphs 13 to 17 of that section and in respect of which amounts in lieu of taxes must be paid, corresponding to the percentage of the aggregate taxation rate fixed in their respect by section 255 of the act mentioned above;

“(d) that part of the values entered on the roll of the immoveables contemplated in paragraph 1.1 of that section and in respect of which amounts in lieu of taxes must be paid, corresponding to the proportion between the amounts paid for the reference period and the total amount of the municipal real estate taxes that could have been imposed for that period in respect of those immoveables if they were not tax-exempt; for the purposes of this section, the reference period, in respect of an immovable or a place of business, is the municipal fiscal period for which payment of the amounts in lieu of taxes in respect of that immovable or place of business is completed;”;

(3) by replacing subparagraphs *a* and *b* of paragraph 2 of the third paragraph by the following subparagraphs:

“(a) the total of the values entered on the roll of rental values of the places of business in respect of which a business tax may be imposed or amounts in lieu of such a tax must be paid under section 254 of the act mentioned above;

“(b) that part of the values entered on the roll of rental values of the places of business situated in an immoveable contemplated in paragraph 1.1 of section 204 of the act mentioned above, and in respect of which amounts in lieu of business tax must be paid, corresponding to the proportion between the amounts paid for the reference period and the total amount of business tax that could have been imposed in respect of such places of business for that period if they were not tax-exempt.”;

(4) by inserting, after the sixth paragraph, the following paragraph:

Appor-  
tionment  
after  
1 October.

“Where the final apportionment of the expenses to be apportioned for a fiscal period of the Community cannot be effected by the treasurer before 1 October of the same fiscal period, the adjustments are payable on the date of the next payment of aliquot shares for that period following the date of the final apportionment.”;

(5) by placing the tenth paragraph after the twelfth paragraph;

(6) by replacing the eleventh paragraph by the following paragraph:

Payments.

“Each municipality shall pay the instalments determined by the treasurer, on 1 March, 1 June, 1 September and 1 November each year. Any instalment not paid when due and any other sum owing to the Community or payable to it under any act, regulation, by-law or agreement bears interest at the maximum nominal rate permitted by the Government for municipal loans. Nevertheless, the council may, at the sitting at which the budget is adopted, prescribe a lower rate of interest applicable in that case to any sum due or payable to the Community in its next fiscal period, from the date of maturity in the case of an instalment of an apportionment, and from the thirty-first day following the date of billing by the Community in other cases, where no date of maturity was provided in the by-law or agreement.”

1969, c. 84,  
s. 307,  
replaced.

**64.** Section 307 of the said act, replaced by section 32 of chapter 90 of the statutes of 1971, amended by section 36 of chapter 82 of the statutes of 1974 and replaced by section 424 of chapter 72 of the statutes of 1979, is again replaced by the following section:

Certifi-  
cation of  
interest  
and amorti-  
zation.

**307.** The interest on and amortization of all loans of the city of Montréal contemplated in section 306 and payable by it in a fiscal period of the Community are certified by the director of finance of the city not later than 1 September of the year preceding that fiscal period. The expense provided for in the certificate is part of the budget of the Community for that fiscal period. It is apportioned by the treasurer of the Community within the time allowed by

section 257 and is payable to the Community by the municipalities of the territory of the Commission, according to that section. The Community shall remit the amount of the expense to the city of Montréal in four instalments, the last of which may be lesser, on 1 March, 1 June, 1 September and 1 November each year.”

1969, c. 84,  
s. 308, am.

**65.** Section 308 of the said act, replaced by section 32 of chapter 90 of the statutes of 1971, amended by section 37 of chapter 82 of the statutes of 1974 and by section 12 of chapter 87 of the statutes of 1975 and replaced by section 425 of chapter 72 of the statutes of 1979, is amended by replacing the third paragraph by the following paragraphs:

Apportionment of the deficit.

“The difference between the estimated portion and the actual amount of the deficit, payable by the municipalities for a fiscal period, and the difference between the amount appearing on the certificate of the director of finance of the city of Montréal issued under section 307 and the actual expenses incurred by that city shall be apportioned among those municipalities in proportion to their respective fiscal potentials in force in the fiscal period during which such differences came to be. The apportionment shall be made within thirty days of receipt by the treasurer of the latest certificate attesting the differences.

Adjustments.

Any adjustment resulting from the apportionment is payable to the Community within thirty days of the date of the apportionment, and the Community shall remit these sums to the Commission and to the city of Montréal within ten days of their due date.”

1969, c. 85,  
s. 244, am.

**66.** Section 244 of the Outaouais Regional Community Act (1969, c. 85), replaced by section 438 of chapter 72 of the statutes of 1979, is amended

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

Payment of operating deficit.

“**244.** The payment of the Transit Commission’s operating deficits, including those which result from the payment of interest on and amortization of the loans of the Commission, shall be charged to the municipalities served by the Transit Commission’s public transport network either by the circulation of vehicles of the Transit Commission in their territory, or by any other indirect manner that the Transit Commission decides to take into account with the approval of the Government. Such deficits shall be apportioned among those municipalities in proportion to the number of kilometres travelled in the territory of each municipality during the preceding fiscal period, the sum of the number of hours during which each vehicle of the Transit Commission ran in the territory of each municipality during the preceding fiscal period, the population of each municipality or the fiscal potential of each, or any other

criterion fixed by the Transit Commission and approved by the Government, or in proportion to several of those criteria.”;

(2) by replacing that part of paragraph 1 of the second paragraph which precedes subparagraph *a* by the following:

“(1) the product obtained by multiplying the sum of the amounts computed in accordance with subparagraphs *a*, *b*, *c* and *d* by the factor established by the Minister for the assessment roll of the municipality under the Act respecting municipal taxation and providing amendments to certain legislation.”;

(3) by replacing subparagraphs *b* and *c* of paragraph 1 of the second paragraph by the following subparagraphs:

“(b) the total of the values entered on the roll of the immoveables contemplated in paragraph 1 of section 204 of the act mentioned above, in respect of which amounts in lieu of taxes must be paid;

“(c) that part of the values entered on the roll of the immoveables contemplated in paragraphs 13 to 17 of that section and in respect of which amounts in lieu of taxes must be paid, corresponding to the percentage of the aggregate taxation rate fixed in their respect by section 255 of the act mentioned above;

“(d) that part of the values entered on the roll of the immoveables contemplated in paragraph 1.1 of that section and in respect of which amounts in lieu of taxes must be paid, corresponding to the proportion between the amounts paid for the reference period if they had not been tax-exempt; for the purposes of this section, the reference period, in respect of an immoveable or a place of business, is the municipal fiscal period for which payment of the amounts in lieu of taxes in respect of that immoveable or place of business is completed.”;

(4) by replacing subparagraphs *a* and *b* of paragraph 2 of the second paragraph by the following subparagraphs:

“(a) the total of the values entered on the roll of rental values of the places of business in respect of which a business tax may be imposed or amounts in lieu of such a tax must be paid under section 254 of the act mentioned above;

“(b) that part of the values entered on the roll of rental values of the places of business situated in an immoveable contemplated in paragraph 1.1 of section 204 of the act mentioned above, and in respect of which amounts in lieu of business tax must be paid, corresponding to the proportion between the amounts paid for the reference period and the total amount of business taxes that could have been imposed in respect of those places of business for that period if they had not been tax-exempt.”;

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

**Sampling.** “The number of kilometres covered and hours spent by the Transit Commission’s vehicles within the territory of each municipality may be determined by sampling.

**Mode of apportionment.** The Transit Commission is not required to apportion the operating deficits connected with the various means of public transport or the operating deficits connected with various lines of a single means of public transport, among the same municipalities or according to the same criteria.”

1969, c. 85,  
s. 271d,  
added. **67.** The said act is amended by inserting, after section 271c, the following section:

**Contribution of municipalities.** “**271d.** The Community may require a municipality in which an immovable or a park of the Corporation is situated to pay an amount sufficient to ensure payment, in whole or in part, of the loans and expenditures made towards setting up and providing services to the immovables of the Corporation or to immovables situated in a park of the Corporation.

**Aliquot share.** The amount is added to the aliquot share required of the municipality under section 328 and is ranked with it.

**Special tax.** In addition to the tax or compensation provided for in section 300, the municipality, to pay the amount, may impose a special tax on the immovables contemplated in the first paragraph; this tax may be based on the assessed valuation of the immovables or on the area or frontage of the lots.”

1980, c. 40,  
s. 62,  
repealed. **68.** Section 62 of the Act to amend the Charter of the city of Montréal (1980, c. 40) is repealed.

R.S.Q.,  
c. C-19,  
s. 464, am.  
for  
Verdun. **69.** Paragraph 12 of section 464 of the Cities and Towns Act (R.S.Q., c. C-19), replaced for the city of Verdun by section 5 of chapter 44 of the statutes of 1980, is again replaced by the following paragraph:

“(12) To grant on conditions it determines, to any property-owner who demolishes his shed or other accessory building constituting a fire hazard, a subsidy equal to the real value of the said immovable entered on the valuation roll in force. Such subsidy, however, shall never exceed three thousand dollars.”

**City of Buckingham.** **70.** From 1 January 1980, the Municipal Court of the former City of Buckingham, which existed on 31 December 1979, is the Municipal Court of the new city of Buckingham, incorporated by section 24 of the Act to incorporate certain municipalities of the Outaouais (1979, c. 95).

Jurisdiction.

The Municipal Court has jurisdiction in the territory of the municipalities mentioned in the memorandum of agreement approved and published in accordance with section 15 of the act mentioned in the first paragraph.

Validity.

Any act performed by a judge or an employee of the Municipal Court within the scope of its jurisdiction, or in respect thereof, from 1 January 1980 is valid.

Surtax.

**71.** Notwithstanding section 486 of the Cities and Towns Act and article 696*b* of the Municipal Code, a surtax may be imposed on vacant lands for the municipal fiscal period 1981 even if the entries on the assessment roll indicating the immoveables subject to that surtax are made after 1 January 1981.

Retroactive effect.

Such a surtax imposed at any time in 1981 is retroactive to 1 January 1981.

Provision applicable.

**72.** Section 573 of the Act respecting municipal taxation and providing amendments to certain legislation, replaced by section 56, applies to applications for adjustment of rent pending before the Régie du logement on 19 December 1980.

Effect.

**73.** Sections 1 and 3 have effect from 22 October 1980.

Effect.

**74.** Sections 2 and 4, and section 579.2 of the Act respecting municipal taxation and providing amendments to certain legislation enacted by section 59, have effect from 27 November 1980.

Effect.

**75.** Section 5 has effect from 18 June 1980.

Effect.

**76.** Sections 12, 13, 19, 20, 25, 27 to 30, 33 to 51, 54, 55, 57, 58 and 60 to 68, and section 579.1 of the Act respecting municipal taxation and providing amendments to certain legislation enacted by section 59, have effect from 1 January 1980.

Judgment or case pending.

The first paragraph does not affect a decision or a judgment rendered or a case pending on 27 November 1980.

Amendments to by-laws.

**77.** An amendment made to a by-law referred to in paragraph 2 or 4 of section 262 of the Act respecting municipal taxation and providing amendments to certain legislation, to bring it into conformity with an amendment to that act made by a declaratory provision of this act may have effect retroactively to 1 January 1980 or 1981.

Amendments to budgets.

**78.** The budget of a municipal corporation, an urban community, a regional community, or of a body whose budget is approved

by such a corporation or community may be amended to take this act into account, even if the budget has come into force automatically by operation of law.

Rules  
appli-  
cable to  
amend-  
ments.

The amendment may be submitted to the council of the municipal corporation or of the community at any time. From the time of this submission, the rules governing adoption, transmission, contestation and automatic coming into force of the budget, where necessary, apply, *mutatis mutandis*, to the amendment. However, if the council so decides by a two-thirds majority vote, the time limits prescribed by these rules may be shortened in such a manner as the council may determine.

Applica-  
bility.

The first two paragraphs apply, where necessary, to the by-laws or resolutions that are to accompany the budget, and to the apportionments thereunder.

Adjust-  
ment of  
aliquot  
shares.

**79.** Where, by the effect of this act, the apportionment of expenses or deficits for the fiscal period 1980 or 1981 among the member municipalities of a county corporation, urban or regional community or body whose budget is approved by such a corporation or community is altered, the adjustment of the aliquot shares is made at the time of the first payment after notice of the amendment of the apportionment is given to the member municipalities. If a municipality has then already paid the whole of its aliquot share payable in 1981, the payment of the supplementary amount or the repayment of the overpayment is to be made within 90 days after the notice; any supplementary amount is ranked with an ordinary apportionment.

Interest.

**80.** Where, by the effect of this act, payment of a supplementary amount of tax or repayment of an overpayment of tax is required in respect of a tax imposed for the fiscal period 1980, the payment or repayment may be demanded and made in 1981. The supplementary amount or the amount of the overpayment bears interest, at the rate fixed for the tax, from the thirty-first day after the demand for payment or repayment.

Applica-  
bility.

The first paragraph applies subject to Division IV of Chapter XVIII of the Act respecting municipal taxation and providing amendments to certain legislation, where applicable.

Amend-  
ments to  
by-laws.

**81.** In order to avail itself of the provisions that are amended or enacted by this act, a municipal corporation or an urban or regional community, as the case may be, may adopt or amend a by-law or a resolution respecting the imposition or payment of a tax or surtax for the fiscal period 1981, even after that period has commenced.

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Effect.

The by-law or resolution has effect from 1 January 1981.

Coming  
into force.

**82.** This act comes into force on the day of its sanction.