NATIONAL ASSEMBLY

FIRST SESSION THIRTY-SIXTH LEGISLATURE

Bill 150
(2000, chapter 54)

An Act to again amend various legislative provisions respecting municipal affairs

Introduced 26 October 2000
Passage in principle 8 November 2000
Passage 20 December 2000
Assented to 20 December 2000

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EXPLANATORY NOTES

The object of this bill is to give effect to the agreements concluded by the Government with the associations representing Québec municipalities and that pertain to municipal finances and taxation.

The bill amends the Act respecting municipal taxation and other statutes to modify current municipal law

(1) to establish a multiple rate scheme that allows any municipality to fix between two and five distinct rates for general property taxes on the basis of categories of immovables ;

(2) to revise the rules according to which the Commission municipale du Québec is authorized to grant recognition giving rise to a property tax and business tax exemption to certain non-profit institutions or bodies ;

(3) to increase the maximum amounts applicable to the compensation a municipality may require from the owners of certain non-taxable immovables in return for municipal services ;

(4) to reduce by 23.3% the amount of the contribution payable by the municipalities into the special local activities financing fund in 2000 ;

(5) to allocate a portion of the sums that would have been used in the equalization scheme in 2001, 2002 and 2003 to the funding of a program designed to assist regional county municipalities in the exercise of their functions as regards the management of residual materials, fire safety and emergency preparedness ; and

(6) to modify the notion of "standardized property value" to take into account the increase in compensation in lieu of taxes.

In the area of municipal taxation, the bill amends the Act respecting municipal taxation to extend to oil refineries the rules concerning industrial anti-pollution equipment, to reduce the rate of each "non-residential" tax required of private institutions providing residential and long-term care, to introduce a business tax exemption for persons responsible for home childcare and to clarify the system applying to certain property, such as equipment installed in immovables subject to compensation in lieu of taxes and the structural

members of wharves, or to certain bodies, such as the regional health and social services boards. A transitional provision enables the Communauté urbaine de Montréal to decide, on its own, to extend to a date not later than 1 April 2002 the time limit granted to its assessor to dispose of disputes regarding the assessment rolls deposited last September by the assessor.

The bill amends the Act respecting duties on transfers of immovables to provide that transfer duties are payable on the establishment of emphyteusis and the transfer of the rights of the emphyteutic lessee, and to authorize municipalities to order the payment of special duties of $200 on certain exempted transfers.

Outside the area of municipal taxation, the bill amends fourteen statutes to confer on the labour commissioner general the jurisdiction now held by the Commission municipale du Québec over the recourse certain employees of municipal bodies have in relation to certain measures that may be taken in their respect by their employer. At the same time the bill harmonizes the relevant provisions pertaining to the employees and the measures involved.

The bill amends the Act respecting the Commission municipale to increase the maximum number of members of the Commission from fifteen to sixteen, and to assign one of the Commission's vice-presidents to matters coming under the jurisdiction of the Commission as regards municipal territorial organization and the designation of supralocal equipment. Concerning this latter matter, amendments are introduced to remove the possibility of certain immovables belonging to educational, health or social services institutions being designated as supralocal.

Lastly, the bill amends the Act respecting municipal territorial organization and the Act respecting municipal courts to facilitate optimal application of the recent legislative provisions pertaining to amalgamations resulting from ministerial initiatives. The bill amends the transitional provisions of the Act to amend the Act respecting municipal territorial organization and other legislative provisions to adjust those provisions to the situation.

LEGISLATION AMENDED BY THIS BILL:

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

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

– Act respecting the Commission municipale (R.S.Q., chapter C-35);

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

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

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

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

– Act respecting municipal courts (R.S.Q., chapter C-72.01);

– Act respecting duties on transfers of immovables (R.S.Q., chapter D-15.1);

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

– Act respecting private education (R.S.Q., chapter E-9.1);

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

– Act to establish the special local activities financing fund (R.S.Q., chapter F-4.01);

– Act respecting municipal territorial organization (R.S.Q., chapter O-9);

– Charter of the city of Québec (1929, chapter 95);

– 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 to establish an administrative review procedure for real estate assessment and to amend other legislative provisions (1996, chapter 67);

– Act to amend the Act respecting municipal territorial organization and other legislative provisions (2000, chapter 27);

– Act respecting the Communauté métropolitaine de Montréal (2000, chapter 34).

Bill 150

AN ACT TO AGAIN AMEND VARIOUS LEGISLATIVE PROVISIONS RESPECTING MUNICIPAL AFFAIRS

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CITIES AND TOWNS ACT

1. Section 71 of the Cities and Towns Act (R.S.Q., chapter C-19), amended by section 316 of chapter 12 of the statutes of 2000, is again amended by replacing the second paragraph by the following paragraphs:

"An absolute majority of the votes of the members of the council is required in order that the council may dismiss, suspend without pay or reduce the salary of an officer or employee who is not an employee within the meaning of the Labour Code (chapter C-27) and who has held a position for at least six months or has held, within the municipality, a position the holder of which is not an employee within the meaning of that Code.

The second paragraph also applies to any officer or employee who is not an employee represented by a certified association within the meaning of the Labour Code, who is either designated under paragraph 7 of section 119 of the Act respecting land use planning and development (chapter A-19.1) or responsible for the issuance of a permit required under section 4 of the Regulation respecting waste water disposal systems for isolated dwellings (R.R.Q., 1981, c. Q-2, r. 8), and who has held a position for at least six months or has held, within the municipality, a position referred to in the second paragraph."

2. Sections 72 to 73 of the said Act are replaced by the following sections:

"**72.** A resolution dismissing, suspending without pay or reducing the salary of an officer or employee referred to in the second or third paragraph of section 71, shall be served on the officer or employee in the same manner as a summons under the Code of Civil Procedure (chapter C-25).

Subject to section 89 of the Police Act (2000, chapter 12), a person on whom a measure described in the first paragraph has been imposed may, within 30 days following service of the resolution, file a complaint in writing with the labour commissioner general who shall appoint a labour commissioner to make an inquiry and decide the complaint.

"**72.1.** The provisions of the Labour Code (chapter C-27) respecting the labour commissioner general, the labour commissioners, their decisions and the exercise of their jurisdiction, and section 100.12 of the Code apply with the necessary modifications, except sections 15 to 19 and 118 to 137.

"**72.2.** The labour commissioner may

(1) order the municipality to reinstate the officer or employee;

(2) order the municipality to pay to the officer or employee an indemnity up to a maximum equivalent to the salary the officer or employee would normally have received had there been no such measure;

(3) render any other decision the labour commissioner believes fair and reasonable, taking into account all the circumstances of the matter, and in particular order the municipality to pay to the officer or employee compensation up to a maximum equivalent to the amount the officer or employee disbursed to exercise the recourse.

"**72.3.** The decision of the labour commissioner must state the grounds on which it is based and be rendered in writing. The decision shall bind both the municipality and the officer or employee.

The labour commissioner must file the original of the decision at the office of the labour commissioner general.

The clerk shall send forthwith a true copy of the decision to the parties.

"**73.** Sections 72 to 72.3 and 73.1 apply to every municipality governed by this Act, and to Ville de Montréal and Ville de Québec.

Each section applies to a municipality even where the municipality's charter enacts for the municipality a section of this Act bearing the same number or repeals, replaces or amends section 71, directly or indirectly, in whole or in part."

3. The said Act is amended by inserting the following section after section 84:

"**84.1.** Every municipality must contribute to the financing of at least one of the services established by the Union des municipalités du Québec and the Fédération québécoise des municipalités locales et régionales (FQM), or by any body constituted for that purpose and of which the Union or the Fédération is a founder, with a view to affording municipalities access to information and advice as regards labour relations and human resources management.

The contribution of a municipality shall be fixed according to the rules determined by the supplier of the service being financed by the municipality's contribution.

The first and second paragraphs apply to Ville de Montréal and Ville de Québec and do not apply to Municipalité de Baie-James."

4. Section 468.51 of the said Act, amended by section 13 of chapter 43 of the statutes of 1999 and by section 3 of chapter 59 of the statutes of 1999, is again amended by replacing ", 72" in the first line of the first paragraph by "to 72.3".

5. Section 486 of the said Act, amended by section 51 of chapter 40 of the statutes of 1999, is again amended by adding the following subsection after subsection 4:

"5. No municipality shall, for any one fiscal year, impose the surtax provided for in this section and fix, under section 244.29 of the Act respecting municipal taxation, a general property tax rate that is specific to the category of serviced vacant lands provided for in section 244.36 of that Act."

MUNICIPAL CODE OF QUÉBEC

6. The Municipal Code of Québec (R.S.Q., chapter C-27.1) is amended by inserting the following article after article 178:

"**178.1.** Every local municipality must contribute to the financing of at least one of the services established by the Union des municipalités du Québec and the Fédération québécoise des municipalités locales et régionales (FQM), or by any body constituted for that purpose and of which the Union or the Fédération is a founder, with a view to affording municipalities access to information and advice as regards labour relations and human resources management.

The contribution of a municipality shall be fixed according to the rules determined by the supplier of the service being financed by the municipality's contribution.

The first and second paragraphs do not apply to Municipalité de Côte-Nord-du-Golfe-du-Saint-Laurent, Paroisse de Notre-Dame-des-Anges, Municipalité de Saint-Benoît-du-Lac or Paroisse de Saint-Louis-de-Gonzague-du-Cap-Tourmente."

7. Articles 180 to 182 of the said Code are repealed.

8. Article 184 of the said Code is amended by striking out ", including those conferred by article 181," in the third line of the first paragraph.

9. Article 221 of the said Code is amended

(1) by replacing "Such officer remains in office during the pleasure of the council, and all" in the first line of the second paragraph by "All the";

(2) by replacing "his supervision" in the third line of the second paragraph by "the supervision of that person".

10. Chapter IV of Title V of the said Code is replaced by the following chapter:

"CHAPTER IV

"CERTAIN MEASURES RESPECTING CERTAIN OFFICERS OR EMPLOYEES

"**267.0.1.** An absolute majority of the votes of the members of the council of the local municipality is required in order that the council may dismiss, suspend without pay or reduce the salary of an officer or employee who is not an employee within the meaning of the Labour Code (chapter C-27) and who has held a position for at least six months or has held, within the municipality, a position the holder of which is not an employee within the meaning of that Code.

In the case of a regional county municipality, the decision of the council regarding the dismissal, suspension without pay or reduction of salary of an officer or employee referred to in the first paragraph must be made in accordance with the rules provided for in section 201 of the Act respecting land use planning and development (chapter A-19.1).

The first and second paragraphs also apply to any officer or employee who is not an employee represented by a certified association within the meaning of the Labour Code, who is either designated under paragraph 7 of section 119 of the Act respecting land use planning and development or responsible for the issuance of a permit required under section 4 of the Regulation respecting waste water disposal systems for isolated dwellings (R.R.Q., 1981, c. Q-2, r. 8) and who has held a position for at least six months or has held, within the municipality, a position referred to in the first paragraph.

"**267.0.2.** A resolution dismissing, suspending without pay or reducing the salary of an officer or employee referred to in section 267.0.1, shall be served on the officer or employee in the same manner as a summons under the Code of Civil Procedure (chapter C-25).

Subject to section 89 of the Police Act (2000, chapter 12), a person on whom a measure described in the first paragraph has been imposed may, within 30 days following service of the resolution, file a complaint in writing with the labour commissioner general who shall appoint a labour commissioner to make an inquiry and decide the complaint.

"**267.0.3.** The provisions of the Labour Code (chapter C-27) respecting the labour commissioner general, the labour commissioners, their decisions and the exercise of their jurisdiction, and section 100.12 of the Code apply with the necessary modifications, except sections 15 to 19 and 118 to 137.

"**267.0.4.** The labour commissioner may

(1) order the municipality to reinstate the officer or employee;

(2) order the municipality to pay to the officer or employee an indemnity up to a maximum equivalent to the salary the officer or employee would normally have received had there been no such measure;

(3) render any other decision the labour commissioner believes fair and reasonable, taking into account all the circumstances of the matter, and in particular order the municipality to pay to the officer or employee compensation up to a maximum equivalent to the amount the officer or employee disbursed to exercise the recourse.

"**267.0.5.** The decision of the labour commissioner must state the grounds on which it is based and be rendered in writing. The decision shall bind both the municipality and the officer or employee.

The labour commissioner must file the original of the decision at the office of the labour commissioner general.

The clerk shall send forthwith a true copy of the decision to the parties.

"**267.0.6.** Articles 267.0.1 to 267.0.5 do not apply to a suspension without pay unless the suspension is for more than 20 working days, or the suspension, whatever its duration, occurs within 12 months following the expiry of a suspension without pay for more than 20 working days."

11. Article 620 of the said Code, amended by section 13 of chapter 43 of the statutes of 1999 and by section 12 of chapter 59 of the statutes of 1999, is again amended by replacing ", 72" in the first line of the first paragraph by "to 72.3".

12. Article 990 of the said Code, amended by section 60 of chapter 40 of the statutes of 1999, is again amended by adding the following subarticle after subarticle 4:

"5. No municipality shall, for any one fiscal year, impose the surtax provided for in this article and fix, under section 244.29 of the Act respecting municipal taxation, a general property tax rate that is specific to the category of serviced vacant lands provided for in section 244.36 of that Act."

13. Section 3 of the Act respecting the Commission municipale (R.S.Q., chapter C-35) is amended

(1) by replacing "fifteen" in the first line of the first paragraph by "16";

(2) by adding the following paragraph after the second paragraph:

"One of the vice-presidents designated by the Government shall be assigned to the matters pertaining to the exercise of any jurisdiction conferred on the Commission by a provision of Division IV.1 or of the Act respecting municipal territorial organization (chapter O-9)."

14. Section 24.7 of the said Act, enacted by section 8 of chapter 27 of the statutes of 2000, is amended by replacing "daily newspaper" in the second line of the first paragraph by "newspaper".

15. Section 24.11 of the said Act, enacted by section 8 of chapter 27 of the statutes of 2000, is amended by adding the following paragraph after the fourth paragraph:

"The agreement shall replace any stipulation in an earlier agreement in force concerning the same matter in respect of the same equipment."

16. Section 24.13 of the said Act, enacted by section 8 of chapter 27 of the statutes of 2000, is amended by adding the following paragraph at the end:

"The measure shall replace any stipulation in an earlier agreement in force concerning the same matter in respect of the same equipment."

17. Section 24.17 of the said Act, enacted by section 8 of chapter 27 of the statutes of 2000, is repealed.

18. Section 48 of the said Act, amended by section 65 of chapter 40 of the statutes of 1999 and by section 319 of chapter 12 of the statutes of 2000, is again amended by replacing the third, fourth, fifth, sixth and seventh paragraphs of paragraph *g* by the following paragraphs:

"The decision of the Commission shall be served on the person dismissed or suspended without pay in the same manner as a summons under the Code of Civil Procedure (chapter C-25).

Subject to section 89 of the Police Act (2000, chapter 12), a person on whom a measure described in the second paragraph has been imposed may, within 30 days following service of the decision, file a complaint in writing with the labour commissioner general who shall appoint a labour commissioner to make an inquiry and decide the complaint.

Sections 72.1 to 72.3 of the Cities and Towns Act (chapter C-19) apply with the necessary modifications in respect of every officer or employee referred to in the first paragraph."

ACT RESPECTING THE COMMUNAUTÉ URBAINE DE L'OUTAOUAIS

19. Section 69 of the Act respecting the Communauté urbaine de l'Outaouais (R.S.Q., chapter C-37.1) is replaced by the following section:

"**69.** A two-thirds majority of the votes cast is required in order that the Council may dismiss, suspend without pay or reduce the salary of an officer or employee who is not an employee within the meaning of the Labour Code (chapter C-27) and who has held a position for at least six months or has held, within the Community, a position the holder of which is not an employee within the meaning of that Code."

20. Sections 71 and 72 of the said Act are replaced by the following sections:

"**71.** A resolution dismissing, suspending without pay or reducing the salary of an officer or employee referred to in section 69, shall be served on the officer or employee in the same manner as a summons under the Code of Civil Procedure (chapter C-25).

A person on whom a measure described in the first paragraph has been imposed may, within 30 days following service of the resolution, file a complaint in writing with the labour commissioner general who shall appoint a labour commissioner to make an inquiry and decide the complaint.

"**71.1.** The provisions of the Labour Code (chapter C-27) respecting the labour commissioner general, the labour commissioners, their decisions and the exercise of their jurisdiction, and section 100.12 of the Code apply with the necessary modifications, except sections 15 to 19 and 118 to 137.

"**71.2.** The labour commissioner may

(1) order the Community to reinstate the officer or employee;

(2) order the Community to pay to the officer or employee an indemnity up to a maximum equivalent to the salary the officer or employee would normally have received had there been no such measure;

(3) render any other decision the labour commissioner believes fair and reasonable, taking into account all the circumstances of the matter, and in particular order the Community to pay to the officer or employee compensation up to a maximum equivalent to the amount the officer or employee disbursed to exercise the recourse.

"**72.** The decision of the labour commissioner must state the grounds on which it is based and be rendered in writing. The decision shall bind both the Community and the officer or employee.

The labour commissioner must file the original of the decision at the office of the labour commissioner general.

The clerk shall send forthwith a true copy of the decision to the parties."

21. Sections 169.9 and 169.9.1 of the said Act are replaced by the following section:

"**169.9.** Sections 69 to 72.0.1 apply with the necessary modifications to any officer or employee of the transit authority who is not an employee within the meaning of the Labour Code (chapter C-27) and who has held a position for at least six months or has held, within the transit authority, a position the holder of which is not an employee within the meaning of that Code."

ACT RESPECTING THE COMMUNAUTÉ URBAINE DE MONTRÉAL

22. Section 106 of the Act respecting the Communauté urbaine de Montréal (R.S.Q., chapter C-37.2) is amended

(1) by replacing "department" in the second line of the first paragraph by "department who has held a position for at least six months or has held, within the Community, a position the holder of which is not an employee within the meaning of the Labour Code (chapter C-27)";

(2) by replacing "has held office for at least six months" in the third and fourth lines of the second paragraph by "has held a position for at least six months or has held, within the Community, a position the holder of which is not an employee within the meaning of that Code".

23. Sections 107 and 108 of the said Act are replaced by the following sections:

"**107.** A resolution dismissing, suspending without pay or reducing the salary of an officer or employee referred to in section 106, shall be served on the officer or employee in the same manner as a summons under the Code of Civil Procedure (chapter C-25).

Subject to section 89 of the Police Act (2000, chapter 12), a person on whom a measure described in the first paragraph has been imposed may, within 30 days following service of the resolution, file a complaint in writing with the labour commissioner general who shall appoint a labour commissioner to make an inquiry and decide the complaint.

"**107.1.** The provisions of the Labour Code (chapter C-27) respecting the labour commissioner general, the labour commissioners, their decisions

and the exercise of their jurisdiction, and section 100.12 of the Code apply with the necessary modifications, except sections 15 to 19 and 118 to 137.

"**107.2.** The labour commissioner may

(1) order the Community to reinstate the officer or employee;

(2) order the Community to pay to the officer or employee an indemnity up to a maximum equivalent to the salary the officer or employee would normally have received had there been no such measure;

(3) render any other decision the labour commissioner believes fair and reasonable, taking into account all the circumstances of the matter, and in particular order the Community to pay to the officer or employee compensation up to a maximum equivalent to the amount the officer or employee disbursed to exercise the recourse.

"**108.** The decision of the labour commissioner must state the grounds on which it is based and be rendered in writing. The decision shall bind both the Community and the officer or employee.

The labour commissioner must file the original of the decision at the office of the labour commissioner general.

The clerk shall send forthwith a true copy of the decision to the parties."

24. Section 281 of the said Act, amended by section 68 of chapter 40 of the statutes of 1999, is replaced by the following sections:

"**281.** Two-thirds of the votes cast at a meeting of the board of directors is required in order that the board of directors may dismiss, suspend without pay or reduce the salary of an officer or employee who is not an employee within the meaning of the Labour Code (chapter C-27) and who has held a position for at least six months or has held, within the Société, a position the holder of which is not an employee within the meaning of that Code.

The dismissal, suspension without pay or reduction of salary of an officer or employee other than the secretary or assistant-secretary may be decided only on the recommendation of the director general of the Société.

Sections 107 to 108 apply with the necessary modifications to every officer or employee referred to in the first paragraph.

"**281.1.** Section 281 does not apply to a suspension without pay unless the suspension is for more than 20 working days, or the suspension, whatever its duration, occurs within 12 months following the expiry of a suspension without pay for more than 20 working days."

25. Sections 76 and 77 of the Act respecting the Communauté urbaine de Québec (R.S.Q., chapter C-37.3) are replaced by the following sections:

"**76.** The resolution dismissing, suspending without pay or reducing the salary of an officer or employee who is not an employee within the meaning of the Labour Code (chapter C-27) and who has held a position for at least six months or has held, within the Community, a position the holder of which is not an employee within the meaning of that Code shall be served on the officer or employee in the same manner as a summons under the Code of Civil Procedure (chapter C-25).

A person on whom a measure described in the first paragraph has been imposed may, within 30 days following service of the resolution, file a complaint in writing with the labour commissioner general who shall appoint a labour commissioner to make an inquiry and decide the complaint.

"**76.1.** The provisions of the Labour Code (chapter C-27) respecting the labour commissioner general, the labour commissioners, their decisions and the exercise of their jurisdiction, and section 100.12 of the Code apply with the necessary modifications, except sections 15 to 19 and 118 to 137.

"**76.2.** The labour commissioner may

(1) order the Community to reinstate the officer or employee;

(2) order the Community to pay to the officer or employee an indemnity up to a maximum equivalent to the salary the officer or employee would normally have received had there been no such measure;

(3) render any other decision the labour commissioner believes fair and reasonable, taking into account all the circumstances of the matter, and in particular order the Community to pay to the officer or employee compensation up to a maximum equivalent to the amount the officer or employee disbursed to exercise the recourse.

"**77.** The decision of the labour commissioner must state the grounds on which it is based and be rendered in writing. The decision shall bind both the Community and the officer or employee.

The labour commissioner must file the original of the decision at the office of the labour commissioner general.

The clerk shall send forthwith a true copy of the decision to the parties."

26. Section 77.1 of the said Act is amended by replacing "and" in the first line by "to".

27. Section 187.24 of the said Act is replaced by the following section:

"**187.24.** Sections 76 to 77.1 apply with the necessary modifications in respect of an officer or employee of the Société who is not an employee within the meaning of the Labour Code (chapter C-27) and who has held a position for at least six months or has held, within the Société, a position the holder of which is not an employee within the meaning of that Code."

ACT RESPECTING MUNICIPAL AND INTERMUNICIPAL TRANSIT AUTHORITIES

28. Section 19 of the Act respecting municipal and intermunicipal transit authorities (R.S.Q., chapter C-70) is replaced by the following section:

"**19.** Sections 71 to 72.3 and 73.1 of the Cities and Towns Act (chapter C-19) apply with the necessary modifications to an officer or employee of the transit authority who is not an employee within the meaning of the Labour Code (chapter C-27) and who has held a position for at least six months or has held, within the transit authority, a position the holder of which is not an employee within the meaning of that Code."

ACT RESPECTING MUNICIPAL COURTS

29. Section 18.1 of the Act respecting municipal courts (R.S.Q., chapter C-72.01), amended by section 13 of chapter 43 of the statutes of 1999, is again amended by adding the following paragraph at the end:

"Notice shall also be given to the Minister of Justice where, pursuant to section 125.2 of the Act respecting municipal territorial organization (chapter O-9), the Minister of Municipal Affairs and Greater Montréal requires certain local municipalities in whose territory a municipal court has jurisdiction to file with the Minister a joint application for amalgamation of their territories."

30. Section 18.3 of the said Act, amended by section 13 of chapter 43 of the statutes of 1999, is again amended by inserting ", subject to the provisions of section 18.4" after "18.2" in the first line of the first paragraph.

31. The said Act is amended by inserting the following section after section 18.3:

"**18.4.** The municipal court which, on the day preceding the date of coming into force of the order made pursuant to section 125.11 of the Act respecting municipal territorial organization (chapter O-9), is the only court to have jurisdiction in the territory of one of the municipalities to which the order applies, becomes, without other formality as of the coming into force of the order, the municipal court of the municipality resulting from the amalgamation of those territories.

Where more than one municipal court has jurisdiction in the municipalities referred to in the order on the day preceding the date of coming into force of the order, the Government shall designate, on the recommendation of the Minister of Justice, the municipal court to have jurisdiction in the territory of the municipality resulting from the amalgamation, having regard to the requirements of the proper administration of justice and of the efficient management of the public funds allocated therefor, the needs of the whole territory to be served and the maintenance of neighbourhood justice. The other municipal courts whose chief-places are situated in the territory of one of the municipalities referred to in the order are then deemed to be abolished.

The municipal court designated pursuant to the second paragraph has jurisdiction in the territory of a municipality whose territory is not involved in the amalgamation and which, before the coming into force of the order, submitted its territory to the jurisdiction of a municipal court so abolished. The manner of apportionment of the financial contributions and the conditions of withdrawal provided in any agreement under Division II of Chapter II and applicable to those municipalities subsist.

For the purposes of this section, an order made following a joint application for amalgamation received by the Minister of Municipal Affairs and Greater Montréal within the time prescribed under section 125.2 of the Act respecting municipal territorial organization is considered to be the order referred to in the first paragraph."

32. Section 61 of the said Act is replaced by the following section:

"**61.** Sections 71 to 73.1 of the Cities and Towns Act (chapter C-19) or articles 267.0.1 to 267.0.6 of the Municipal Code of Québec (chapter C-27.1), as the case may be, apply with the necessary modifications, to the clerk or deputy clerk of the court who has held a position for at least six months or has held a position of the same nature as those referred to in section 71 of the said Act or article 267.0.1 of the said Code, as the case may be, within the municipality which is responsible for the administration of the chief-place of the court."

ACT RESPECTING DUTIES ON TRANSFERS OF IMMOVABLES

33. Section 1 of the Act respecting duties on transfers of immovables (R.S.Q., chapter D-15.1), amended by section 112 of chapter 40 of the statutes of 1999, is again amended by inserting ", the establishment of emphyteusis and the transfer of the rights of the emphyteutic lessee" after "property" in the first line of the definition of "transfer".

34. The said Act is amended by inserting the following after section 20:

“CHAPTER III.1

“SPECIAL DUTIES

“**20.1.** Every municipality may provide that special duties shall be paid to it in lieu of transfer duties in all cases where an immovable situated within its territory is transferred and an exemption deprives the municipality of the payment of transfer duties with respect to the transfer.

However, special duties are not required to be paid where the exemption is provided for in subparagraph *a* of the first paragraph of section 20.

“**20.2.** The special duties are not required to be paid in addition to the special duties provided for in section 19.1.

If the debtor pays the former duties before receiving the notice of assessment relating to the latter duties, the municipality shall reimburse the former duties within 30 days after the day on which the amount provided for in section 1129.30 of the Taxation Act (chapter I-3) is forwarded to it.

“**20.3.** In the case referred to in the second paragraph of section 17.1, the amount of the special duties, paid by reason of a transfer that causes the exemption to lapse, shall be applied to offset the amount of the transfer duties that become payable.

The account sent under that paragraph shall mention that credit.

“**20.4.** The amount of the special duties is $200.

However, where the basis of imposition of the transfer duties that would otherwise have been payable is less than $40,000, the amount of the special duties is equal to the amount of the transfer duties.

“**20.5.** Where the transfer is made in part to a transferee exempt from the payment of transfer duties and in part to another transferee who is not exempt, only the former must pay the special duties, and the amount of the special duties is established according to the portion of the basis of imposition that corresponds to the part of the transfer made to that transferee.

“**20.6.** The provisions of this Act, except those of Chapter III, that relate to transfer duties and are not inconsistent with sections 20.1 to 20.5 apply, with the necessary modifications and in particular with those in sections 20.7 to 20.10, with respect to special duties.

“**20.7.** Section 7 applies where, at the time of registration of the transfer, a resolution passed under section 20.1 by one, some or all of the municipalities in whose territory the immovable is situated is in force. Every such municipality having such a resolution in force is deemed to be an interested municipality.

If there is only one interested municipality, it is the sole creditor of the special duties.

If there is more than one interested municipality, the special duties shall be shared in such manner that the aliquot shares correspond to the proportion that the basis of imposition attributable to the territory of each of the interested municipalities is of the basis of imposition attributable to the aggregate of the territories of all the interested municipalities.

"**20.8.** The documents referred to in section 9 need not mention the amount of the special duties.

"**20.9.** Sections 12 and 12.2 have no effect in respect of property that may not be appropriated pursuant to article 916 of the Civil Code.

"**20.10.** A regulation made under paragraph *a* of section 24 does not apply to accounts requiring the payment of special duties."

ACT RESPECTING ELECTIONS AND REFERENDUMS IN MUNICIPALITIES

35. Section 88.1 of the Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2), enacted by section 9 of chapter 25 of the statutes of 1999, is amended by striking out the third paragraph.

ACT RESPECTING PRIVATE EDUCATION

36. The Act respecting private education (R.S.Q., chapter E-9.1) is amended by inserting the following section after the heading of Chapter XII:

"**157.1.** For the purpose of determining the amount of the transfer duties under the Act respecting duties on transfers of immovables (chapter D-15.1), the basis of imposition is the amount of the consideration furnished for the transfer of the immovable or the amount of the consideration stipulated for the transfer, whichever is greater, notwithstanding the second paragraph of section 2 of that Act, where

(1) the transferor is a religious community or a non-profit organization devoted to private education;

(2) the transferee is a non-profit private educational institution; and

(3) the transfer is made to enable the transferee to use the immovable for private education purposes."

37. Section 1 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1), amended by section 1 of chapter 31 of the statutes of 1999, section 133 of chapter 40 of the statutes of 1999 and section 13 of chapter 43 of the statutes of 1999, is again amended

(1) by replacing the definition of "immovable" in the first paragraph by the following definition:

""**immovable**" means

(1) an immovable within the meaning of article 900 of the Civil Code;

(2) subject to the third paragraph, a movable that is permanently attached to an immovable referred to in paragraph 1;";

(2) by adding the following paragraph after the second paragraph:

"In the case of an immovable referred to in the first paragraph of the definition of "immovable" in the first paragraph and in any of paragraphs 1, 1.2, 2.1 and 13 to 17 of section 204, under paragraph 2 of that definition, only those movables referred to which ensure the utility of the immovable are to be considered as immovables, and any movables which, in the immovable, are used for the operation of an enterprise or the pursuit of activities are to remain movables."

38. Section 20 of the said Act is amended by replacing ", 72" in the first line by "to 72.3".

39. Section 27 of the said Act, amended by section 24 of chapter 90 of the statutes of 1999, is again amended by replacing the second paragraph by the following paragraph:

"The assessor may not file a complaint in respect of the dismissal with the labour commissioner general."

40. Section 57.1 of the said Act, amended by section 133 of chapter 40 of the statutes of 1999, is again amended by inserting "or fourth" after "third" in the fifth line of the first paragraph.

41. The said Act is amended by inserting the following section after section 57.1:

"**57.1.1.** The roll of a local municipality which adopts a resolution to that effect shall identify each unit of assessment that belongs to the group of non-residential immovables provided for in section 244.31, indicate to which of the categories provided for in section 244.32 the unit belongs and, where applicable, indicate that section 244.51 or 244.52 applies to the category.

The resolution may specify any category, among those provided for in sections 244.34 to 244.36, in respect of which the roll must contain information. In that case, in addition to the requirements of the first paragraph, the roll shall identify each unit of assessment that belongs to the specified category and, where applicable, specify that the unit belongs to one of the categories provided for in section 244.54.

In the case of a non-taxable unit of assessment that belongs to the group referred to in the first paragraph or a category referred to in the second paragraph, the entries shall be made in respect of the unit only if

(1) property taxes must be paid in respect of the unit pursuant to the first paragraph of section 208;

(2) a sum to stand in lieu of property taxes must be paid in respect of the unit, either by the Government pursuant to the second paragraph of section 210 or the first paragraph of sections 254 and 255, or by the Crown in right of Canada or one of its mandataries.

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

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

42. Section 57.2 of the said Act is amended by replacing "section 57.1" in the second line by "the first paragraph of section 57.1.1".

43. Section 57.3 of the said Act, amended by section 133 of chapter 40 of the statutes of 1999, is again amended by replacing "section 57.1" in the sixth and seventh lines of the first paragraph and in the fourth line of subparagraphs *a* and *b* of subparagraph 2 of the second paragraph by "the first paragraph of section 57.1.1".

44. Section 61 of the said Act is amended by adding the following paragraph after the second paragraph:

"In the case of the immovables forming a unit of assessment subject to section 244.32, the roll shall make no distinction between the immovables that are non-residential immovables within the meaning of that section and those that are not. In the case of the immovables forming a unit that belongs to several categories provided for in sections 244.33 to 244.37, the roll shall make no distinction between the immovables that are specific to each category."

45. Section 63 of the said Act, amended by section 133 of chapter 40 of the statutes of 1999, is again amended by adding the following paragraph after the third paragraph:

"A structure intended to lodge persons, shelter animals or store things, that is situated in a special forest reserve and that belongs to the Société des établissements de plein air du Québec or is administered or managed by the Société, is not a structure to which subparagraph 4 of the first paragraph applies. The site of such a structure is not a site to which subparagraph 3 of that paragraph applies."

46. The said Act is amended by inserting the following section after section 64:

"**64.1.** The structural members of wharves or port facilities to which the regulation under paragraph 12 of section 262 applies that belong to a public body are not to be entered on the roll."

47. Section 65 of the said Act, amended by section 28 of chapter 19 of the statutes of 2000, is again amended by striking out ", other than those of an oil refinery," in the first and second lines of subparagraph 1.1 of the first paragraph.

48. Section 68.1 of the said Act, amended by section 133 of chapter 40 of the statutes of 1999, is repealed.

49. Section 69 of the said Act, amended by section 133 of chapter 40 of the statutes of 1999 and section 26 of chapter 10 of the statutes of 2000, is again amended by replacing "for which the Commission, in accordance with section 236.1, has recognized the activity carried on by that person" in the eleventh and twelfth lines of the first paragraph by "that the Commission has delimited pursuant to the third paragraph of section 243.2".

50. Section 69.7.1 of the said Act, amended by section 133 of chapter 40 of the statutes of 1999, is again amended by inserting "or fourth" after "third" in the second line.

51. Section 138.2 of the said Act is amended by replacing "as an" in the third line by "as a lessee or".

52. Section 138.5 of the said Act, amended by section 5 of chapter 31 of the statutes of 1999, section 133 of chapter 40 of the statutes of 1999 and section 13 of chapter 43 of the statutes of 1999, is again amended by inserting "lessee or" after "as" in the first line of subparagraph 2 of the second paragraph.

53. Section 138.9 of the said Act, amended by section 133 of chapter 40 of the statutes of 1999 and section 13 of chapter 43 of the statutes of 1999, is again amended by inserting "lessee or" after "as" in the first line of paragraph 6.

54. Section 174 of the said Act, amended by section 133 of chapter 40 of the statutes of 1999, is again amended

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

"(10) with respect to a provision of this Act that provides for the entry on the roll of the lessee or the occupant of an immovable, to add an entry unduly omitted, strike out an entry unduly made or to take account of the fact that a person becomes a lessee or occupant to be entered on the roll, or ceases to be such a lessee or occupant;";

(2) by inserting "or fourth" after "third" in the third line of paragraph 13.1;

(3) by inserting the following paragraph after paragraph 13.1:

"(13.1.1) with regard to section 57.1.1, to add a particular unduly omitted or strike out a particular unduly entered and, provided the roll is required to contain such information, to take account of the fact that a unit of assessment:

(*a*) becomes or ceases to be subject to section 57.1.1;

(*b*) changes category from among the categories provided for in section 244.32;

(*c*) becomes or ceases to be subject to section 244.51 or 244.52;

(*d*) becomes or ceases to be subject to section 244.54, or changes category from among the categories provided for in that section;";

(4) by striking out paragraph 17.

55. Section 174.2 of the said Act, amended by section 133 of chapter 40 of the statutes of 1999, is again amended by striking out paragraph 9.

56. Section 177 of the said Act is amended

(1) by striking out paragraph 7;

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

"The date on which the alteration made under subparagraph *d* of paragraph 13.1.1 of section 174 has effect may be fixed as the first day of the fiscal year following the fiscal year in which the event occurred that is the ground for the alteration."

57. Section 180 of the said Act, amended by section 13 of chapter 43 of the statutes of 1999, is again amended by inserting "lessee or" after "as" in the fourth line of the third paragraph.

58. Section 200 of the said Act is replaced by the following section:

"**200.** If a local municipality or a municipal body responsible for assessment that has delegated the exercise of its jurisdiction under any of sections 195 to 196.1 dismisses an officer or employee referred to in section 199, the resolution dismissing the officer or employee shall be served on the officer or employee in the same manner as a summons under the Code of Civil Procedure (chapter C-25).

A person who believes he has been dismissed solely as a result of the delegation may, within 30 days following service of the resolution, file a complaint in writing with the labour commissioner general who shall appoint a labour commissioner to make an inquiry and decide the complaint.

The provisions of the Labour Code (chapter C-27) respecting the labour commissioner general, the labour commissioners, their decisions and the exercise of their jurisdiction, and section 100.12 of the Code apply with the necessary modifications, except sections 15 to 19 and 118 to 137.

Where the labour commissioner considers that an officer or employee has been dismissed solely as a result of the delegation, the labour commissioner may

(1) order the municipality or municipal body responsible for assessment to reinstate the officer or employee;

(2) order the municipality or municipal body responsible for assessment to pay to the officer or employee an indemnity up to a maximum equivalent to the salary the officer or employee would normally have received had there been no such dismissal;

(3) render any other decision the labour commissioner believes fair and reasonable, taking into account all the circumstances of the matter, and in particular order the municipality or municipal body responsible for assessment to pay to the officer or employee compensation up to a maximum equivalent to the amount the officer or employee disbursed to exercise the recourse.

The decision of the labour commissioner must state the grounds on which it is based and be rendered in writing. The decision shall bind both the municipality or municipal body responsible for assessment and the officer or employee.

The labour commissioner must file the original of the decision at the office of the labour commissioner general.

The clerk shall send forthwith a true copy of the decision to the parties."

59. Section 204 of the said Act, amended by section 133 of chapter 40 of the statutes of 1999 and section 325 of chapter 12 of the statutes of 2000, is again amended

(1) by replacing “or” in the second line of subparagraph *a* of paragraph 14 by “, to a regional health and social services board within the meaning of that Act or to a public institution within the meaning”;

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

“(10) an immovable in respect of which the recognition under the first paragraph of section 243.3 has been granted and is in force;”.

60. Section 204.0.1 of the said Act, amended by section 133 of chapter 40 of the statutes of 1999, is again amended

(1) by striking out “or in subparagraph *b* of paragraph 10” in the first and second lines of the second paragraph;

(2) by striking out “or subparagraph” in the third line of the second paragraph;

(3) by replacing “a person recognized by the Commission under paragraph 10 of section 204 or under section 208.1 or a” in the third and fourth lines of the third paragraph by “the”;

(4) by replacing “section 204” in the fifth line of the third paragraph by “that section”;

(5) by striking out “the recognition or” in the seventh line of the third paragraph.

61. Section 204.2 of the said Act, amended by section 133 of chapter 40 of the statutes of 1999, is repealed.

62. Section 205.1 of the said Act, enacted by section 6 of chapter 31 of the statutes of 1999, is amended

(1) by replacing “any of paragraphs 4, 10 and” in the second line of the first paragraph by “paragraph 10 or”;

(2) by replacing “the rate of the general property tax or $0.50 per $100 of assessment” in the seventh and eighth lines of the first paragraph by “the general property tax rate if it is less than 0.006 or, if not, the greater of half that tax rate and 0.006”;

(3) by replacing “the rate of the general property tax or $0.80 per $100 of assessment” in the fifth and sixth lines of the second paragraph by “the general property tax rate or 0.01”;

(4) by replacing “, other than a regional park, referred to in paragraph 5 of section 204” in the second and third lines of the third paragraph by “referred to in paragraph 4 of section 204 or in respect of an immovable referred to in paragraph 5 of that section that is not a regional park”;

(5) by inserting “referred to in paragraph 5 of section 204 and” after “immovable” in the first line of subparagraph 1 of the third paragraph;

(6) by inserting “4 or” after “paragraph” in the third line of subparagraph 2 of the third paragraph;

(7) by adding the following paragraph after the third paragraph:

“In the case where the municipality avails itself of the power provided for in section 244.29:

(1) a reference to the general property tax rate, in the first two paragraphs of this section, is a reference to the basic rate provided for in section 244.38;

(2) for the purpose of establishing the maximum amount applicable under subparagraph 2 of the third paragraph of this section, where the specific general property tax rate that would be applicable to the immovable, were it taxable, exceeds the basic rate provided for in section 244.38, any amounts that exceed what would be payable if the basic rate were applicable shall be excluded from the amounts derived from the tax.”

63. Section 208 of the said Act, amended by section 133 of chapter 40 of the statutes of 1999, is again amended

(1) by inserting “, except paragraph 10,” after “204” in the first line of the second paragraph;

(2) by adding the following paragraph after the sixth paragraph:

“Notwithstanding the first or second paragraph, where recognition has been granted under the second paragraph of section 243.3 and is in force in respect of the immovable, the recognized lessee or occupant is exempt from the payment of property taxes.”

64. Sections 208.1 to 209.1 of the said Act are repealed.

65. Section 232 of the said Act, amended by section 133 of chapter 40 of the statutes of 1999, is again amended by inserting the following paragraph after the third paragraph:

“In the case of a business establishment where activities inherent in the mission of a residential and long-term care centre within the meaning of the Act respecting health services and social services (chapter S-4.2) are carried on in accordance with a permit issued under that Act, the amount of the tax shall be calculated at 20% of the rate.”

66. The said Act is amended by inserting the following section after section 232.1:

"**232.2.** The rate of the business tax shall not exceed the product obtained by multiplying the aggregate taxation rate of the municipality for the fiscal year in respect of which the tax is imposed by a coefficient of 5.5.

However, where the territory of a municipality is comprised within that of a public transit authority mentioned in this paragraph, or coincides therewith, the coefficient of 5.5 is replaced by the coefficient mentioned in one or the other of the following subparagraphs according to the body whose territory comprises or coincides with the territory of the municipality:

(1) in the case of the Société de transport de la Communauté urbaine de Montréal: 9.0;

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

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

(4) in the case of the Société de transport de l'Outaouais: 6.9;

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

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

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

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

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

In the case of a municipality whose territory is comprised within the territory of the Société de transport de l'Outaouais, the second paragraph does not apply unless its territory is served by the public transit network of the transit authority, within the meaning of section 193.0.1 of the Act respecting the Communauté urbaine de l'Outaouais (chapter C-37.1) or any by-law under that section."

67. Section 233 of the said Act, amended by section 133 of chapter 40 of the statutes of 1999, is again amended by replacing "the business tax, or as the case may be, from both the business tax" in the first and second lines of the first paragraph by "both the business tax".

68. Section 234 of the said Act, amended by section 133 of chapter 40 of the statutes of 1999, is again amended

(1) by replacing “For the purposes of section 233, the standardized aggregate taxation rate” in the first and second lines by “For the purposes of section 232.2, the aggregate taxation rate”;

(2) by striking out “standardized” in the first line of paragraph 2;

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

“For the purposes of section 233, the standardized aggregate taxation rate is obtained by standardizing the taxable property assessment referred to in subparagraph 2 of the first paragraph in the manner provided for in section 235.”

69. Section 235 of the said Act, amended by section 133 of chapter 40 of the statutes of 1999, is again amended

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

“**235.** For the purposes of section 234, the taxable property assessment of a local municipality is the total of the taxable values entered on its property assessment roll.”;

(2) by striking out “standardized” in the second line of the third paragraph;

(3) by striking out “standardized” in the second line of the fifth paragraph;

(4) by striking out “standardized” in the first line of the sixth paragraph;

(5) by striking out the seventh paragraph;

(6) by adding the following paragraphs after the eighth paragraph:

“For the purposes of section 234, the standardized taxable property assessment is the product obtained by multiplying the factor established under section 264 for the first fiscal year for which the roll applies by

(1) the values referred to in the first paragraph or the adjusted values that replace them under the fourth paragraph;

(2) the net increase or decrease in the taxable values referred to in the fifth paragraph.

The aggregate taxation rate and the taxable property assessment referred to in the third and sixth paragraphs are, when the eight paragraph is applied, a standardized aggregate taxation rate and a standardized taxable property assessment.”

70. Section 235.1 of the said Act, amended by section 133 of chapter 40 of the statutes of 1999, is again amended

(1) by inserting ", in the case of a unit subject to the fourth paragraph of either of those sections," after "244.25" in the sixth line of the first paragraph;

(2) by replacing "former case" in the eighth and ninth lines of the first paragraph by "first case, 20% of the taxable value, in the second case";

(3) by replacing "latter" in the ninth line of the first paragraph by "third";

(4) by replacing the last sentence of the second paragraph by the following sentence: "However, in the case of a business establishment referred to in the third or fourth paragraph of section 232, 40% and 20% of its value, respectively, shall be taken into account, instead of its value.";

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

"The first seven paragraphs of section 235 apply with the necessary modifications for the purpose of determining the taxable non-residential property assessment or the taxable rental assessment for each fiscal year for which a roll applies."

71. Section 236 of the said Act, amended by section 133 of chapter 40 of the statutes of 1999, section 26 of chapter 10 of the statutes of 2000 and section 325 of chapter 12 of the statutes of 2000, is again amended

(1) by replacing "or" in the second line of subparagraph *e* of paragraph 1 by ", a regional health and social services board within the meaning of that Act or a public institution within the meaning";

(2) by adding the following subparagraph after subparagraph *g* of paragraph 1:

"(*h*) a person recognized as a person responsible for home childcare under the Act mentioned in subparagraph *g*, and which is an activity inherent in the mission of such a person;";

(3) by replacing paragraphs 5 to 7 by the following paragraph:

"(5) an activity carried on by the recognized person in the immovable in respect of which the recognition under section 243.4 has been granted and is in force;";

(4) by striking out paragraph 8.

72. Sections 236.1 and 236.2 of the said Act are repealed.

73. Section 239 of the said Act, amended by section 133 of chapter 40 of the statutes of 1999, is again amended by striking out "carrying on an activity contemplated in the first paragraph of section 232" in the second and third lines of the first paragraph.

74. Section 240 of the said Act, amended by section 133 of chapter 40 of the statutes of 1999, is again amended by striking out "for a purpose mentioned in the first paragraph of section 232," in the second and third lines of the first paragraph.

75. Section 242 of the said Act, amended by section 133 of chapter 40 of the statutes of 1999, is again amended by striking out "for a purpose contemplated in the first paragraph of section 232" in the second line.

76. The said Act is amended by inserting the following after section 243:

"DIVISION III.0.1

"EXEMPTION ARISING FROM RECOGNITION GRANTED BY THE COMMISSION

"§1. — *Nature, content and subject of recognition*

"**243.1.** The Commission may, in accordance with the provisions of this division, grant recognition giving rise, pursuant to paragraph 10 of section 204, the seventh paragraph of section 208 or paragraph 5 of section 236, to a property tax or business tax exemption.

The Commission may, in the same manner, revoke the recognition or, on periodic review, confirm the recognition or declare it to have lapsed.

"**243.2.** The recognition shall mention the person recognized, the immovable concerned and the user of the immovable.

"User" means the owner, lessee or occupant whose use of the immovable concerned meets the conditions set out in section 243.8.

Where, pursuant to section 2, the immovable concerned forms only part of a unit of assessment or of an immovable included in the unit of assessment, the recognition shall delimit that part.

"**243.3.** The person who may be granted recognition giving rise to a property tax exemption is the owner of the immovable concerned.

However, in the case referred to in the first or in the second paragraph of section 208, that person is the lessee or occupant of the immovable concerned who would otherwise be required to pay the property taxes.

"**243.4.** The person who may be granted recognition giving rise to a business tax exemption is the person who would otherwise be required to pay that tax by reason of the activity the person carries on in the immovable concerned.

The recognition giving rise to a property tax exemption is deemed, for the user mentioned in the recognition and in respect of the activity the user carries on in the immovable concerned, to be recognition giving rise to a business tax exemption.

If there is no business tax in the territory of the local municipality in which the immovable concerned is situated, the first two paragraphs shall be applied as if that tax were imposed by the municipality having jurisdiction.

"§2. — *Conditions for obtaining recognition*

"**243.5.** Except in the case provided for in the second paragraph of section 243.4, recognition must be applied for by the person to whom the recognition may be granted.

No person whose application has been refused shall re-apply for recognition within five years following the refusal.

However, the person may re-apply for recognition if, in a declaration under oath submitted with the new application, the person explains how the situation on which the Commission based its refusal has changed, and why that change should give rise to a different decision.

"**243.6.** No person may be granted recognition or be mentioned in the recognition as the user of the immovable concerned unless the person is a non-profit legal person.

"**243.7.** No recognition may be granted in respect of an immovable unless the use of the immovable meets the conditions set out in section 243.8.

However, no recognition shall be granted in respect of an immovable if that use consists in providing lodging other than temporary lodging, or storage services.

"**243.8.** The user must carry on, without pecuniary gain, one or more eligible activities in such a manner that the carrying on of those activities constitutes the main use of the immovable.

The following are eligible activities:

(1) the creation, exhibition or presentation of a work in a field of artistic endeavour, provided, in the case of an exhibition or presentation, the possibility of attending is offered to the public without preferential terms;

(2) any activity of an informational or educational nature intended for persons who, as a recreational activity, wish to improve their knowledge or skills in any field of art, history, science and sport or any other recreational field, provided the possibility of participating in the activity is offered to the public without preferential terms;

(3) any activity carried on to

(*a*) promote or defend the rights or interests of persons who, by reason of their age, language or ethnic or national origin, or because they have a disease or a handicap, form a group;

(*b*) fight any form of illegal discrimination;

(*c*) assist oppressed persons and persons who are socially or economically disadvantaged or otherwise in difficulty;

(*d*) prevent persons from finding themselves in difficulty.

"**243.9.** No activity shall cease to be an eligible activity within the meaning of the first paragraph of section 243.8 solely because the user derives income from it or it is carried on through a mandatary of the user.

A user who charges, as consideration for the service constituting the user's carrying on of the eligible activity, an amount equal to or less than the cost of the service is deemed not to act for pecuniary gain.

"**243.10.** For the purposes of subparagraphs 1 and 2 of the second paragraph of section 243.8, the following form part of a field of artistic endeavour:

(1) the stage, including the theatre, the opera, music, dance and variety entertainment;

(2) the making of films, whatever the technical medium, including video;

(3) the recording of discs and other modes of sound recording;

(4) painting, sculpture, engraving, drawing, illustration, photography, textile arts, art video or any other form of expression of the same nature;

(5) the working of wood, leather, textiles, metals, silicates or any other material to produce a work intended for a decorative or expressive purpose;

(6) literature, including novels, stories, short stories, dramatic works, poetry, essays or any other written works of the same nature.

"**243.11.** For the purposes of subparagraph 3 of the second paragraph of section 243.8, the pursuit of one or more of the objectives mentioned in subparagraphs *a* to *d* of that subparagraph must be the main and immediate cause of the activity carried on by the user in the immovable.

However, the activity need not involve a direct relation between the user and the persons on whose behalf those objectives are pursued. The activity may consist in particular in support being given to intermediaries who, without pecuniary gain, act for the benefit of those persons.

"§3. — *Duration of recognition*

"**243.12.** The Commission shall, in the recognition, fix the date on which it comes into force.

That date shall not be prior to 1 January of the year in which the application for recognition was received.

However, where the application was made pursuant to an alteration to the roll which may make the applicant a debtor of a property tax or of the business tax, and was received within 12 months after the sending of the notice of alteration to the applicant, the date of coming into force of the recognition fixed by the Commission may be any date not prior to the date on which the alteration takes effect.

"**243.13.** Recognition shall cease to be in force pursuant to the provisions of subdivisions 4 to 6 when it lapses by operation of law, is revoked or declared, following a periodic review, to have lapsed.

"**243.14.** During the period in which the recognition is in force, the recognized person is deemed to be a person to whom any provision that refers to a person mentioned in section 204 or in any of the paragraphs of that section applies, for the purpose of establishing a rule applicable in respect of an immovable or of its owner, lessee or occupant, to the extent that the immovable is the immovable in respect of which the recognition has been granted.

The same applies where a provision, for the same purposes, makes reference to a person mentioned in paragraph 10 of section 204. The first paragraph does not apply if the reference concerned excludes such a person.

"§4. — *Lapsing of recognition by operation of law*

"**243.15.** Recognition lapses by operation of law if, as a result of an alteration to the roll, it appears the immovable concerned no longer exists or is no longer entered on the roll, the recognized person or the other user mentioned is no longer the owner, lessee or occupant, or the connection between the elements of the recognition forming the basis for the recognition has otherwise ceased to exist.

"**243.16.** The lapsing of recognition by operation of law becomes effective on the same date as the alteration to the roll which gave rise to the lapsing.

The first paragraph does not render paragraph 5 of section 177 inoperative as regards the effective date of an alteration to the roll which, pursuant to paragraph 9 or 11 of section 174 or paragraph 4 of section 174.2, must result from the recognition ceasing to be in force on the date referred to in the first paragraph.

"§5. — *Revocation of recognition*

"**243.17.** The Commission may revoke recognition if one of the conditions set out in subdivision 2 is no longer met.

The Commission may act on its own initiative or at the request of the local municipality in whose territory the immovable concerned is situated.

"**243.18.** The Commission shall, in its decision, fix the date on which the revocation takes effect.

That date shall not be prior to 1 January of the year in which the Commission, according to whether it acts on request or on its own initiative, receives the request or renders its decision.

"§6. — *Recognition confirmed or declared to have lapsed on periodic review*

"**243.19.** In accordance with the provisions of this subdivision, every person who has been granted recognition that is in force shall periodically, to avoid the lapsing of the recognition, satisfy the Commission that the conditions set out in subdivision 2 continue to be met.

"**243.20.** Where nine years, or five years in the case provided for in the first paragraph of section 243.4, have elapsed since recognition that is in force was obtained, the Commission shall give the recognized person a notice in writing informing the person of the rules set out in this subdivision.

The Commission shall specify in the notice any document that the recognized person is required to transmit to the Commission for the purposes of section 243.19, and shall fix the time limit for the transmission.

The Commission shall transmit a copy of the notice to the local municipality in whose territory the immovable in respect of which the recognition has been granted is situated. The Commission shall also transmit to the local municipality a copy of any document received from the recognized person or, as the case may be, a notice stating that the person has failed to submit a required document.

"**243.21.** The Commission shall hold a hearing if it considers a hearing necessary to render an appropriate decision, or if the municipality so requests, not later than the tenth day after the expiry of the time limit fixed in the notice referred to in the second paragraph of section 243.20.

"**243.22.** The Commission shall confirm the recognition if it is satisfied that the conditions set out in subdivision 2 continue to be met, or, if not, shall declare the recognition to have lapsed.

For the purposes of section 243.20, confirmation of the recognition is deemed to be obtained on the date on which the decision is rendered.

In its decision declaring the recognition to have lapsed, the Commission shall fix the date on which the lapsing is to have effect, which shall not be prior to 1 January of the year in which the decision is rendered.

"§7. — *Procedure*

"**243.23.** Before granting recognition, the Commission shall consult the local municipality in whose territory the immovable concerned by the request is situated, and give the local municipality a notice in writing describing the elements of the proposed recognition, requesting its opinion in that respect and informing it of the rule set out in section 243.24.

The first paragraph applies, with the necessary modifications, in the case of a revocation not requested by the municipality and in the case of a confirmation in respect of which the Commission has received every document requested from the recognized person.

"**243.24.** The municipality shall transmit its opinion to the Commission within 90 days following transmission of the notice.

If the municipality fails to transmit its opinion, the proceeding before the Commission may continue notwithstanding that failure, and the municipality is nevertheless not foreclosed from transmitting its opinion.

"**243.25.** The person applying for recognition shall file its financial statements with the Commission at the request of the Commission or of the municipality. The same applies for any other person to be mentioned in the recognition as a user of the immovable.

The first paragraph applies, with the necessary modifications, where the revocation of recognition or the periodic review of recognition forms the subject of a proceeding before the Commission."

77. Section 244.11 of the said Act, amended by section 133 of chapter 40 of the statutes of 1999 and by section 26 of chapter 10 of the statutes of 2000, is again amended by adding the following paragraph after the fifth paragraph:

"No municipality shall, for any one fiscal year, impose the surtax provided for in this section and, either impose the tax provided for in section 244.23 or fix, under section 244.29, a general property tax rate that is specific to the category of non-residential immovables provided for in section 244.33."

78. Section 244.13 of the said Act is amended by adding the following paragraphs after the third paragraph:

"In the case of a unit where activities inherent in the mission of a residential and long-term care centre within the meaning of the Act respecting health services and social services (chapter S-4.2) are carried on in accordance with a permit issued under that Act, the amount of the surtax shall be calculated at 20% of the rate.

Where, under section 2, the fourth paragraph is deemed to apply to only part of a unit of assessment, the second paragraph of section 61, the regulation made under paragraph 10 of section 263 and the provisions referring thereto do not apply in respect of the unit."

79. Section 244.20 of the said Act, amended by section 133 of chapter 40 of the statutes of 1999 and section 26 of chapter 10 of the statutes of 2000, is again amended

(1) by replacing ", referred to in section 210, referred to in paragraph 8 of section 236" in the eighth and ninth lines of the first paragraph by "or is referred to in section 210";

(2) by striking out ", or is a person carrying on in the unit or premises an activity recognized by the Commission in accordance with section 236.1" in the ninth, tenth and eleventh lines of the first paragraph;

(3) by striking out the second paragraph;

(4) by replacing "Commission has recognized the activity of the person entitled to the subsidy for only" in the first and second lines of the fourth paragraph by "person entitled to the subsidy has been granted recognition under section 243.4 that is in force and concerns only";

(5) by replacing "three" in the third line of the fourth paragraph by "two";

(6) by replacing "four" in the third line of the fifth paragraph by "three".

80. Section 244.23 of the said Act, amended by section 133 of chapter 40 of the statutes of 1999 and by section 26 of chapter 10 of the statutes of 2000, is again amended

(1) by striking out "that does not impose the surtax provided for in section 244.11" in the first and second lines of the first paragraph;

(2) by adding the following paragraph after the fifth paragraph:

"No municipality shall, for any one fiscal year, impose the tax provided for in this section and, either impose the surtax provided for in section 244.11 or fix, under section 244.29, a general property tax rate that is specific to the category of non-residential immovables provided for in section 244.33."

81. Section 244.25 of the said Act is amended by adding the following paragraphs after the third paragraph:

"In the case of a unit where activities inherent in the mission of a residential and long-term care centre within the meaning of the Act respecting health services and social services (chapter S-4.2) are carried on in accordance with a permit issued under that Act, the amount of the tax shall be calculated at 20% of the rate.

Where, under section 2, the fourth paragraph is deemed to apply to only part of a unit of assessment, the second paragraph of section 61, the regulation made under paragraph 10 of section 263 and the provisions referring thereto do not apply in respect of the unit."

82. The said Act is amended by inserting the following after section 244.28:

"DIVISION III.4

"VARIOUS GENERAL PROPERTY TAX RATES

"§1. — *General powers*

"**244.29.** Every local municipality may, in accordance with the provisions of this division, fix for a fiscal year several general property tax rates according to the categories to which the units of assessment belong.

However, no municipality shall, for the same fiscal year, fix both

(1) a general property tax rate specific to the category of non-residential immovables described in section 244.33 and impose the surtax or the tax provided for in section 244.11 or 244.23;

(2) a general property tax rate specific to the category of serviced vacant land described in section 244.36 and impose the surtax provided for in section 486 of the Cities and Towns Act (chapter C-19) or article 990 of the Municipal Code of Québec (chapter C-27.1).

"§2. — *Categories of immovables*

"**244.30.** For the purposes of this division, the categories of immovables are as follows:

(1) the category of non-residential immovables;

(2) the category of industrial immovables;

(3) the category of immovables consisting of six or more dwellings;

(4) the category of serviced vacant land; and

(5) the residual category.

The composition of the category of non-residential immovables and of the residual category shall vary according to the various assumptions concerning the existence of rates specific to other categories.

A unit of assessment may belong to more than one category.

"**244.31.** For the purpose of determining the composition of the category of non-residential immovables, the group comprised of the units of assessment that include a non-residential immovable or a residential immovable for which the operator is required to hold a classification certificate issued under the Act respecting tourist accommodation establishments (chapter E-15.1) shall be taken into account.

However, the following units of assessment do not belong to that group:

(1) a unit of assessment that is comprised solely of an agricultural operation registered in accordance with a regulation made under section 36.15 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (chapter M-14);

(2) a unit of assessment for the whole of which a certificate was issued under section 220.2;

(3) a unit of assessment that is comprised solely of vacant land, of a body of water or of both vacant land and a body of water;

(4) a unit of assessment constituting only a dependency of a unit consisting entirely of residential immovables not referred to in the first paragraph; and

(5) a unit of assessment that is comprised solely of the road bed of a railway to which section 47 applies.

Notwithstanding section 2, the second paragraph applies only to a whole unit of assessment.

"**244.32.** Every unit of assessment belonging to the group described in section 244.31 forms part of one of the following classes, according to the percentage represented by the taxable value of the aggregate of non-residential immovables included in the unit in relation to the total taxable value of the unit:

(1) class 1A: less than 0.5%;

(2) class 1B: 0.5% or more and less than 1%;

(3) class 1C: 1% or more and less than 2%;

(4) class 2: 2% or more and less than 4%;

(5) class 3: 4% or more and less than 8%;

(6) class 4: 8% or more and less than 15%;

(7) class 5: 15% or more and less than 30%;

(8) class 6: 30% or more and less than 50%;

(9) class 7: 50% or more and less than 70%;

(10) class 8: 70% or more and less than 95%;

(11) class 9: 95% or more and less than 100%;

(12) class 10: 100%.

For the purposes of the first paragraph,

(1) "non-residential immovable" means any such immovable, other than such an immovable that is included in an agricultural operation registered in accordance with a regulation made under section 36.15 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (chapter M-14), and any residential immovable referred to in the first paragraph of section 244.31;

(2) "taxable value" means, in addition to its ordinary meaning, the non-taxable value where

(*a*) property taxes must be paid in respect of the immovable pursuant to the first paragraph of section 208;

(*b*) a sum to stand in lieu of property taxes must be paid in respect of the immovable, either by the Government pursuant to the second paragraph of section 210 or the first paragraph of sections 254 and 255, or by the Crown in right of Canada or one of its mandataries.

"**244.33.** The composition of the category of non-residential immovables corresponds to the composition of the group described in section 244.31.

However, on the assumption that there exists a rate specific to the category of industrial immovables, the composition of the category of non-residential immovables corresponds to the composition of the group described in section 244.31, excluding the units of assessment referred to in subparagraph 1 of the first paragraph of section 244.34.

"**244.34.** The following units of assessment belong to the category of industrial immovables:

(1) a unit of assessment that is occupied or intended for occupancy solely by its owner or by a single occupant and that is mainly used or intended for industrial production purposes; and

(2) a unit of assessment that contains several premises occupied or intended for occupancy by different occupants, including the owner notwithstanding section 1, where one of the premises is mainly intended or used for industrial production purposes.

Notwithstanding section 2, subparagraphs 1 and 2 of the first paragraph apply respectively, even if the premises are also used or intended for other purposes, to the whole unit of assessment and the whole separate premises.

For the purposes of the first two paragraphs, "premises" means any part of a unit of assessment that is a non-residential immovable within the meaning of section 244.32 and is the subject of a separate lease to which the owner is a party, is intended to be the subject of such a lease, is occupied exclusively by the owner or is intended to be so occupied by him.

The part of the unit of assessment that is intended to be the subject of a separate lease or that is intended to be occupied exclusively by the owner shall be delimited by taking into consideration the largest possible aggregate of parts of the unit which, normally and in the short term, may be leased or occupied only as a whole. In the case of an immovable whose operator is required to hold a classification certificate issued under the Act respecting tourist accommodation establishments (chapter E-15.1), the aggregate of the parts intended for lodging constitutes separate premises.

"**244.35.** Every unit of assessment that includes one or more than one residential complex and where the number of dwellings in the unit is equal to or greater than six belongs to the category of immovables consisting of six or more dwellings.

"**244.36.** Every unit of assessment that is comprised solely of serviced vacant land and, where applicable, of any building referred to in the second paragraph belongs to the category of serviced vacant land.

Vacant land is land on which no building is situated. Land is also vacant land where, according to the property assessment roll, the value of the building situated on the land or, where there are several buildings, the sum of their values, is less than 10% of the value of the land.

Serviced land is land that is adjacent to a public street along which water and sanitary sewer services are available.

Notwithstanding section 2, the first paragraph applies only to a whole unit, and the second and third paragraphs apply to the whole of the land included in that unit.

The following units of assessment do not belong to the category:

(1) a unit of assessment that includes an agricultural operation registered in accordance with a regulation made under section 36.15 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (chapter M-14);

(2) a unit of assessment that includes land used continuously for housing or land used continuously for industrial or commercial purposes other than the commercial parking business;

(3) a unit of assessment that includes land owned by a railway undertaking and on which there is a railway track, including a railway track situated in a yard or building;

(4) land used for overhead electric powerlines;

(5) land on which construction is prohibited by law or by by-law.

"**244.37.** On the assumption that a rate specific to one or more other categories exists, a unit of assessment belongs to the residual category if it does not belong to the category or categories, as the case may be, in respect of which the assumption is made.

A unit of assessment does not belong to the residual category even if, according to the assumption retained, part of the basic rate is applied under any of sections 244.51 to 244.57 to calculate the amount of the general property tax imposed on the unit.

"§3. — *Rules relating to the establishment of rates*

"A- Basic rate

"**244.38.** The municipality shall fix a basic rate.

The basic rate shall constitute the rate specific to the residual category.

"B- Rate specific to the category of non-residential immovables

"**244.39.** The rate specific to the category of non-residential immovables must be equal to or greater than the basic rate.

If the municipality does not impose the business tax for the same fiscal year, the specific rate shall not exceed the product obtained by multiplying the municipality's aggregate taxation rate by the coefficient applicable under section 244.40.

If the municipality does impose the business tax for the same fiscal year and subject to the fourth paragraph of section 244.43, the specific rate must be such that the revenues derived from the rate being applied do not exceed the result obtained by performing the following operations consecutively:

(1) multiplying the taxable non-residential property assessment of the municipality by the municipality's aggregate taxation rate;

(2) multiplying the product obtained under subparagraph 1 by the coefficient applicable under section 244.40;

(3) subtracting, from the product obtained under subparagraph 2, the revenues of the municipality from the business tax.

The aggregate taxation rate, the taxable non-residential property assessment and the revenues are those anticipated for the fiscal year for the purposes of which the rate specific to the category of non-residential immovables must be fixed.

"**244.40.** The applicable coefficient is 1.96.

However, in the case of a municipality whose territory is comprised within the territory of a public transit authority mentioned in this paragraph, or coincides therewith, the applicable coefficient is the coefficient mentioned in one or the other of the following subparagraphs, according to the body whose territory is comprised in or coincides with the territory of the municipality:

(1) in the case of the Société de transport de la Communauté urbaine de Montréal: 2.50;

(2) in the case of the Société de transport de la Ville de Laval: 2.18;

(3) in the case of the Société de transport de la rive sud de Montréal: 2.42;

(4) in the case of the Société de transport de l'Outaouais: 2.05;

(5) in the case of the Société de transport de la Communauté urbaine de Québec: 2.13;

(6) in the case of the Corporation métropolitaine de transport de Sherbrooke: 2.22;

(7) in the case of the Corporation intermunicipale de transport des Forges: 1.97;

(8) in the case of the Corporation intermunicipale de transport de la rive sud de Québec: 2.05;

(9) in the case of the Corporation intermunicipale de transport du Saguenay: 1.99.

In the case of a municipality whose territory is comprised within the territory of the Société de transport de l'Outaouais, the second paragraph does not apply unless its territory is served by the public transit network of the transit authority, within the meaning of section 193.0.1 of the Act respecting the Communauté urbaine de l'Outaouais (chapter C-37.1) or any by-law under that section.

"**244.41.** For the purposes of section 244.39, the municipality's aggregate taxation rate is the quotient obtained by dividing the total amount of the revenues for the fiscal year from the taxes, compensations and modes of tariffing that will be imposed by the municipality among those referred to in the regulation made under paragraph 3 of section 263, by the municipality's taxable property assessment for the fiscal year concerned.

The taxable property assessment is the total of the taxable values entered on the property assessment roll of the municipality.

If the municipality does not avail itself of sections 253.27 to 253.34, the taxable values used for the purposes of the second 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.

If the municipality avails itself of sections 253.27 to 253.34, the taxable property 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. For the third fiscal year, the aggregate taxation rate shall be established in the same manner as if the municipality had not availed itself of those sections.

The adjusted assessment referred to in the fourth paragraph shall be determined by using, instead of their 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 property taxes for the first or the second fiscal year, as the case may be, if any reference in sections 253.28 to 253.30, 253.33 and 253.34 to the coming into force of the roll concerned meant the date of its deposit.

For the purpose of establishing the adjusted value applicable for the second fiscal year, the net increase or decrease in the taxable 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 that determined for such fiscal year under the fifth paragraph.

In cases where the sole fiscal year, the second fiscal year or the fiscal year subsequent to the third fiscal year for which a roll applies is considered to be the third fiscal year under section 72.1, the obligation under the third paragraph of this section to take into account the values entered on the roll on the date of the second anniversary of its deposit is

(1) in the first case, inoperative;

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

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

"**244.42.** For the purposes of section 244.39, the taxable non-residential property assessment of the municipality is the total of the taxable values, entered on the property assessment roll of the municipality, of the taxable units of assessment belonging to the group provided for in section 244.31.

However, in the case of a unit of assessment referred to in section 244.51, in the case of a unit of assessment referred to in section 244.52, and in the case of a unit of assessment forming part of any of classes 1A to 8 provided for in section 244.32, 40% of the taxable value in the first case, 20% of the taxable value in the second case, and, in the third case, that part of the value which corresponds to the percentage of the rate specific to the category of non-residential immovables that is applicable to the unit under section 244.53 or that would be applicable to the unit were all or part of the rate specific to the category of industrial immovables not applicable to the unit, shall be taken into account, instead of its taxable value.

The last five paragraphs of section 244.41 apply, with the necessary modifications, to the determination of the taxable non-residential property assessment for each fiscal year for which the roll applies.

"C- Rate specific to the category of industrial immovables

"**244.43.** There shall be no rate specific to the category of industrial immovables unless there is a rate specific to the category of non-residential immovables.

The rate specific to the category of industrial immovables must be equal to or greater than both the basic rate and 80% of the rate specific to the category of non-residential immovables.

The rate specific to the category of industrial immovables shall not exceed 120% of the rate specific to the category of non-residential immovables, the product obtained under the second paragraph of section 244.39, or the maximum rate specific to the category of industrial immovables that is established under section 244.44.

In addition, if the municipality imposes the business tax for the same fiscal year, the third paragraph of section 244.39 applies in respect of the combination of rates specific to non-residential immovables and industrial immovables, and the revenues that may not exceed the result obtained under that paragraph are the revenues derived from that combination being applied.

"**244.44.** The maximum rate specific to the category of industrial immovables is the product obtained by multiplying the rate specific to the category of non-residential immovables by the applicable coefficient for the fiscal year concerned.

Where the municipality fixes a rate specific to the category of industrial immovables for a fiscal year, without doing so for the last fiscal year for which its property assessment roll in force immediately before the roll applying for the fiscal year for which the rate is fixed applied, the applicable coefficient for that fiscal year is the quotient resulting from the division under section 244.45.

Where the municipality fixes such a rate after doing so for the last fiscal year for which that preceding roll applied, the applicable coefficient for the fiscal year for which the rate is fixed is the product obtained by multiplying the quotient resulting from the division under section 244.45 by the coefficient applicable for that preceding fiscal year. However, the second paragraph applies, as if no rate specific to the category of industrial immovables had been fixed by the municipality for that preceding fiscal year, where that rate was equal to or less than the rate specific to the category of non-residential immovables.

"**244.45.** For the purposes of section 244.44, the quotient that is valid for each of the fiscal years for which a property assessment roll applies, subject to the fifth paragraph in the case of a fiscal year subsequent to the first fiscal year, is the quotient obtained by dividing the number referred to in the second paragraph by the number referred to in the third paragraph.

The number to be divided is the number obtained by subtracting from or adding to 1, as the case may be, the decimal that corresponds to the percentage decrease or increase, established by a comparison, between the roll referred to in the first paragraph as it exists on the day of its deposit and the preceding roll as it existed on the preceding day, having regard to the fifth paragraph where applicable, of the total of the taxable values of the non-residential units of assessment other than industrial units of assessment.

The divisor number is obtained by applying the rules set out in the second paragraph in respect of the total of the taxable values of the industrial units of assessment.

For the purposes of the second and third paragraphs, the units of assessment and the values are those that, if the summary of the roll concerned reflecting the state of the roll on the day of its deposit were accompanied by a summary of the preceding roll reflecting the state of that roll on the preceding day, would be listed on the form prescribed by the regulation made under paragraph 1 of section 263 pertaining to such a summary under the following headings:

(1) in the case of non-residential units other than industrial units and their taxable values, all successive headings beginning with the heading designated "4 --- TRANSPORT, COMM., PUBLIC SERVICES" and ending with the heading designated "7 --- CULTURAL AND RECREATIONAL";

(2) in the case of industrial units and their taxable values, all headings designated "2-3 --- MANUFACTURING INDUSTRIES" and "85 -- Mining".

Where, in respect of a unit of assessment referred to in the fourth paragraph, an alteration is made to the roll referred to in the first paragraph or to the preceding roll to enter the taxable value of the unit that should have been entered at the time the roll concerned was deposited or not later than the preceding day, as the case may be, the quotient previously established is

replaced, for the purpose of establishing the maximum rate specific to the category of industrial immovables for any fiscal year, other than the first fiscal year, for which the roll concerned applies, if the alteration is made before 1 September preceding the beginning of the fiscal year. For the purposes of the replacement, the net increase or decrease in the taxable values of the units resulting from all the alterations referred to in this paragraph and made before 1 September preceding the beginning of the fiscal year to which the replacement pertains is added to or subtracted from, as the case may be, the taxable values taken into account pursuant to the fourth paragraph.

The assessor who deposits the roll referred to in the second paragraph shall, on request, furnish to the municipality the percentages fixed pursuant to the second and third paragraphs.

If the municipality avails itself of the power under section 253.27 in respect of the roll referred to in the first paragraph, the percentages fixed pursuant to the second and third paragraphs are replaced

(1) where the roll applies for three fiscal years, by one-third and two-thirds of those percentages, respectively, for the first and second fiscal years; and

(2) where the roll applies for two fiscal years, by one-half of those percentages for the first fiscal year.

"D- Rate specific to the category of immovables consisting of six or more dwellings

"**244.46.** The rate specific to the category of immovables consisting of six or more dwellings must be equal to or greater than the basic rate.

The rate specific to the category of immovables consisting of six or more dwellings shall not exceed 120% of the basic rate or the maximum rate specific to that category.

"**244.47.** The maximum rate specific to the category of immovables consisting of six or more dwellings is the product obtained by multiplying the basic rate by the applicable coefficient for the fiscal year concerned.

Where the municipality fixes a rate specific to that category for a fiscal year, without doing so for any of the fiscal years for which its property assessment roll in force immediately before the roll applying for the fiscal year for which the rate is fixed applied, the applicable coefficient for that fiscal year is the quotient resulting from the division under section 244.48.

Where the municipality fixes such a rate after doing so for the last fiscal year for which that preceding roll applied, the applicable coefficient for the fiscal year for which the rate is fixed is the product obtained by multiplying the quotient resulting from the division under section 244.48 by the coefficient applicable for that preceding fiscal year.

"**244.48.** For the purposes of section 244.47, the quotient that is valid for each of the fiscal years for which a property assessment roll applies is the quotient obtained by dividing the number referred to in the second paragraph by the number referred to in the third paragraph.

The number to be divided is the number obtained by subtracting one from or by adding to one, as the case may be, the decimal that corresponds to the percentage increase or decrease, established by a comparison, between the roll referred to in the first paragraph as it exists on the day of its deposit and the preceding roll as it existed on the preceding day, of the total of the taxable values of the residential assessment units, without taking into account units in which there are six or more dwellings.

The divisor number is obtained by applying the rules set out in the second paragraph in respect of the total of the taxable values of the residential units of assessment in which there are six or more dwellings.

For the purposes of the second and third paragraphs, the units of assessment and the values are those that, if the summary of the roll concerned reflecting the state of the roll on the day of its deposit were accompanied by a summary of the preceding roll reflecting the state of that roll on the preceding day, would be listed on the form prescribed by the regulation made under paragraph 1 of section 263 pertaining to such a summary under the following headings:

(1) in the case of the aggregate of residential units and their taxable values, the heading designated "1 --- RESIDENTIAL";

(2) in the case of the units in which there are six or more dwellings and their taxable values, all successive headings beginning with the heading designated "10 -- Dwellings/Number: 6 to 9" and ending with the heading designated "10 -- Dwellings/Number: 200 and more".

The assessor who deposited the roll referred to in the second paragraph shall, on request, furnish to the municipality the percentages fixed in accordance with the second and third paragraphs.

If the municipality avails itself of the power under section 253.27 in respect of the roll referred to in the first paragraph, the following percentages shall be used rather than the percentages fixed pursuant to the second and third paragraphs:

(1) where the roll applies for three fiscal years, one-third and two-thirds of those percentages, respectively, for the first and second fiscal years; and

(2) where the roll applies for two fiscal years, one-half of those percentages for the first fiscal year.

"E- Rate specific to the category of serviced vacant land

"**244.49.** The rate specific to the category of serviced vacant land must be equal to or greater than the basic rate.

The rate specific to the category of serviced vacant land shall not exceed twice the basic rate.

"§4. — *Rules relating to the application of the rates*

"**244.50.** The rate fixed for a fiscal year in respect of a category applies, subject to the other provisions of this subdivision, for the purpose of calculating the amount of the general property tax imposed for that fiscal year on a unit of assessment belonging to that category.

"**244.51.** In the case of a unit of assessment that includes the road bed of a railway situated in a yard which belongs to a railway enterprise and which, on 16 June 1994, was either a yard of the Canadian National Railway Company (C.N.) or of Canadian Pacific Limited (C.P. Rail) or a yard of VIA Rail Canada Inc. situated in the territory of Ville de Montréal, the amount of the tax shall be calculated, where a rate has been fixed in respect of the category of non-residential immovables, at 40% of that rate and at 60% of the basic rate.

Notwithstanding section 2, the first paragraph applies to the whole unit even if it includes an immovable other than the road bed.

"**244.52.** In the case of a unit of assessment where activities inherent in the mission of a residential and long-term care centre within the meaning of the Act respecting health services and social services (chapter S-4.2) are carried on in accordance with a permit issued under that Act, the amount of the tax shall be calculated, where a rate has been fixed in respect of the category of non-residential immovables, at 20% of that rate and at 80% of the basic rate.

Where, under section 2, the first paragraph is deemed to apply to only part of a unit of assessment, the third paragraph of section 61, sections 244.32 and 244.53 and, to the extent that they refer to the classes provided for in the latter sections, sections 244.42 and 244.54 to 244.56 and the second paragraph of section 261.5 do not apply in respect of the unit.

"**244.53.** In the case of a unit of assessment that belongs to any of classes 1A to 8 provided for in section 244.32, the amount of the tax shall be calculated, where a rate has been fixed in respect of the category of non-residential immovables, by applying one of the following combinations, according to the class to which the unit belongs:

(1) class 1A: 0.1% of the rate specific to the category of non-residential immovables and 99.9% of the basic rate;

(2) class 1B: 0.5% of the rate specific to the category of non-residential immovables and 99.5% of the basic rate;

(3) class 1C: 1% of the rate specific to the category of non-residential immovables and 99% of the basic rate;

(4) class 2: 3% of the rate specific to the category of non-residential immovables and 97% of the basic rate;

(5) class 3: 6% of the rate specific to the category of non-residential immovables and 94% of the basic rate;

(6) class 4: 12% of the rate specific to the category of non-residential immovables and 88% of the basic rate;

(7) class 5: 22% of the rate specific to the category of non-residential immovables and 78% of the basic rate;

(8) class 6: 40% of the rate specific to the category of non-residential immovables and 60% of the basic rate;

(9) class 7: 60% of the rate specific to the category of non-residential immovables and 40% of the basic rate;

(10) class 8: 85% of the rate specific to the category of non-residential immovables and 15% of the basic rate.

In the circumstance described in the first paragraph, the amount of the tax shall be calculated, in the case of a unit of assessment belonging to class 9 or 10 provided for in section 244.32, by applying only 100% of the rate specific to the category of non-residential immovables.

If a rate has also been fixed in respect of the category of immovables with six dwellings or more and if the unit of assessment referred to in the first paragraph also belongs to that category, the reference to the basic rate in that paragraph is deemed to be replaced by a reference to the rate specific to that category.

The first three paragraphs apply subject to sections 244.54 to 244.56 if a rate has also been fixed in respect of the category of industrial immovables. The second paragraph applies subject to section 244.57 if a rate has also been fixed in respect of the category of serviced vacant land.

"**244.54.** For the purposes of the rules relating to the application of the rates where one of those rates has been fixed in respect of the category of industrial immovables, each unit of assessment belonging to that category and referred to in subparagraph 2 of the first paragraph of section 244.34 belongs to one of the following classes, according to the percentage that the area of the industrial premises included in the unit or in the aggregate of such premises is of the total non-residential area of the unit

(1) class 1I: less than 25%;

(2) class 2I: 25% or more and less than 75%;

(3) class 3I: 75% or more.

For the purposes of the first paragraph,

(1) "industrial premises" means premises within the meaning of section 244.34 that are mainly intended or used for industrial production purposes;

(2) "non-residential area" means the area of any non-residential immovable within the meaning of section 244.32.

"**244.55.** In the case of a unit of assessment that belongs to class 2I provided for in section 244.54, the amount of the tax shall be calculated, where a rate has been fixed in respect of the category of industrial immovables, at 50% of that rate and 50% of the rate that has been fixed in respect of the category of non-residential immovables.

In the case of a unit of assessment that belongs to another class provided for in section 244.54, the amount of the tax shall be calculated, where a rate has been fixed in respect of the category of industrial immovables, by applying only the rate specific to the category of non-residential immovables, if the unit belongs to class 1I, or the rate specific to the category of industrial immovables, if the unit belongs to class 3I.

The first two paragraphs apply subject to section 244.56.

"**244.56.** Where a rate has been fixed in respect of the category of industrial immovables, the amount of the tax shall be calculated, in the case of a unit of assessment belonging to that category that is part of any of the classes provided for in section 244.32, by applying the rule set out in the second paragraph and by multiplying, by the percentage of the rate specific to the category of non-residential immovables provided for in section 244.53 in respect of that class,

(1) the rate specific to the category of industrial immovables, if the unit is referred to in subparagraph 1 of the first paragraph of section 244.34 or belongs to class 3I provided for in section 244.54;

(2) the rate specific to the category of non-residential immovables, if the unit belongs to class 1I provided for in section 244.54;

(3) half of each of the rates referred to in subparagraphs 1 and 2, if the unit belongs to class 2I provided for in section 244.54.

In addition to the multiplication under the first paragraph, the amount of the tax shall be calculated by applying the percentage of the basic rate or, as the case may be, of the rate specific to the category of immovables with six dwellings or more that is provided for in section 244.53 in respect of the class to which the unit of assessment belongs.

"**244.57.** In the case of a unit of assessment belonging to both the category of non-residential immovables and the category of serviced vacant land, where a rate has been fixed in respect of each of those categories, the amount of the tax shall be calculated by applying, in addition to the rate specific to the first category, the rate obtained by subtracting the basic rate from the rate specific to the second category.

"**244.58.** In any legislative or regulatory provision, except in this division, any reference to the general property tax rate means, unless otherwise indicated by the context, the rate, part of rate or combination of such parts that, according to the rules provided for in this subdivision, applies in the calculation of the amount of the tax imposed on the unit of assessment concerned.

The first paragraph applies subject to section 253.59.

"§5. — *Abatement in respect of certain vacancies*

"**244.59.** A municipality may, by by-law, provide that, where it has fixed a rate specific to the category of non-residential immovables, the debtor of the tax imposed on a unit of assessment belonging to the group provided for in section 244.31 is entitled, under certain conditions, to an abatement taking into account the fact that the unit or non-residential premises of the unit are vacant.

The amount of the abatement shall not exceed the difference obtained by subtracting from the amount of the tax that is payable under the rules provided for in subdivision 4 from the amount that would be payable if the basic rate were applied.

The abatement shall be granted to the debtor only if the average percentage of unoccupancy of the unit for the reference period exceeds 20%.

"**244.60.** The by-law must

(1) define the meaning of non-residential premises, vacancy of a unit of assessment or of premises, average percentage of unoccupancy of a unit and reference period;

(2) prescribe the rules for calculating the abatement;

(3) prescribe the terms and conditions according to which an abatement is granted as well as the rules which apply where a debtor acquires or loses the right to an abatement during a fiscal year or where the amount of the abatement varies.

The rules for calculating the abatement must take into account, in particular,

(1) the rate, part of rate or combination of such parts that, according to the rules provided for in subdivision 4, applies in the calculation of the amount of the tax imposed on the unit of assessment concerned;

(2) the basis of imposition of the tax;

(3) the part of the fiscal year during which the vacancy exists.

"**244.61.** The by-law may

(1) prescribe that a unit of assessment or non-residential premises be taken into consideration for the purposes of abatement only if they are vacant for the number of days it fixes, specify whether the days taken into account in computing the number must occur consecutively and, in such a case, whether the days must be included in a single fiscal year or whether they may be included in two fiscal years and specify whether the unit or premises, once a number has been reached, are to be taken into consideration for the purposes of abatement from the day the number is reached or from the first of the days, consecutive or not, as the case may be, included in the fiscal year for which abatement is granted;

(2) prescribe the rules, including verification measures, to be used to establish whether or not the vacancy exists and whether or not the average percentage of unoccupancy is attained;

(3) provide for interest to be added to the amount of a tax supplement or overpayment which must, in the circumstances described in subparagraph 3 of the first paragraph of section 244.60, be paid or refunded.

"**244.62.** During the time the by-law is in force, when occupancy of a unit of assessment or separate premises thereof begins or ceases or when a change of occupant occurs, the debtor of the tax must, within 30 days or within any other time limit agreed upon with the clerk of the municipality, give written notice thereof to that municipality or inform it in any other manner agreed upon with the clerk.

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

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

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

"**244.63.** The municipality must inform a debtor who receives an abatement of the rules of calculation applicable and communicate to the debtor the data which have been used with respect to the debtor's unit of assessment.

"**244.64.** For the purposes of sections 244.59 to 244.63 and the by-law provided for therein, in the case of a non-taxable unit of assessment in respect of which an amount in lieu of the tax must be paid by the Government pursuant to the second paragraph of section 210 or the first paragraph of sections 254 and 255 or by the Crown in right of Canada or by one of its mandataries, the word "tax" means the amount in lieu thereof."

83. The said Act is amended by inserting the following section after section 253.54:

"**253.54.1.** Where the municipality avails itself of the power under section 244.29, it may designate the general property tax, under the second paragraph of section 253.54, only in respect of the rate specific to the category of non-residential immovables provided for in section 244.33 or of the basic rate provided for in section 244.38, and only if the rate may, under the second paragraph of this section, be the subject of the designation.

The rate specific to the category of non-residential immovables may be the subject of the designation on the assumption that no rate specific to the category of industrial immovables provided for in section 244.34 exists. The basic rate may be the subject of the designation on the assumption that no rate specific to the category of immovables consisting of six or more dwellings provided for in section 244.35 exists.

If both rates may be the subject of the designation, the designation is presumed to apply to both rates. However, the municipality may specify which of the two rates is the subject of an exclusive designation.

If the municipality makes the designation, the tax referred to in the third and fourth paragraphs of section 253.54 is the general property tax as it applies separately to the units of assessment belonging, as the case may be, to the category of non-residential immovables or to the residual category provided for in section 244.37."

84. Section 253.59 of the said Act, amended by section 12 of chapter 31 of the statutes of 1999, is again amended by adding the following paragraph after the third paragraph:

"If, following the application of sections 253.54 and 253.54.1, the tax referred to in the first paragraph is the general property tax as it applies separately to the units of assessment belonging to the residual category provided for in section 244.37, the rate applicable to the median class is the basic rate provided for in section 244.38."

85. Section 261.1 of the said Act, amended by section 133 of chapter 40 of the statutes of 1999, is again amended by replacing "mentioned in the applicable paragraph" in the third line of paragraph 7 by "fixed in their respect by the Minister for the fiscal year prior to that for which the standardized property value is computed".

86. The said Act is amended by inserting the following section after section 261.3:

"**261.3.1.** For the purposes of paragraph 7 of section 261.1, the Minister shall fix, for each fiscal year, the percentage corresponding to the part of the non-taxable values of the immovables referred to in the second, third or fourth paragraph of section 255 that is taken into account for the purposes of establishing the standardized property value.

The Minister may fix different percentages according to the categories of immovables the Minister determines.

Every percentage fixed by the Minister shall be greater than the percentage mentioned in the applicable paragraph of section 255, so as to take into account all or nearly all of the total amount of sums paid by the Government for the fiscal year in respect of the immovables concerned, under both section 254 and any program instituted by the Government or by a government department or body for the purpose of increasing the compensation standing in lieu of taxes paid to the municipalities.

The Minister shall give notice in the *Gazette officielle du Québec* of any percentage the Minister fixes."

87. Section 261.5 of the said Act, amended by section 133 of chapter 40 of the statutes of 1999, is again amended

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

"(2) the values obtained by multiplying by 0.96 the total of the values, within the meaning of paragraphs 1 to 6 of section 261.1, of the units of assessment belonging to the group described in section 244.31 and in respect of which property taxes must be paid or sums in lieu of such taxes may be paid.";

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

"However, for the purposes of subparagraph 2 of the first paragraph in the case of a unit of assessment referred to in section 244.51, a unit of assessment referred to in section 244.52 and a unit of assessment belonging to any of classes 1A to 8 provided for in section 244.32, the value of the unit as set out in the applicable paragraph of section 261.1 is replaced, in the first case, by 40% of that value, in the second case, by 20% of that value and, in the third

case, by that part of such value which corresponds to the percentage of the rate specific to the category of non-residential immovables that is applicable to the unit under section 244.53 or that would be applicable to the unit were all or part of the rate specific to the category of industrial immovables not applicable to the unit."

88. Section 262 of the said Act, amended by section 133 of chapter 40 of the statutes of 1999, section 31 of chapter 19 of the statutes of 2000 and section 10 of chapter 27 of the statutes of 2000, is again amended by adding the following paragraph after paragraph 11:

"(12) determine the structural members of wharves or port facilities that, where they belong to a public body, are not to be entered on the roll under section 64.1."

89. Section 263 of the said Act, amended by section 133 of chapter 40 of the statutes of 1999, is again amended by replacing "taxable" in the second line of paragraph 9 by "non-taxable".

ACT TO ESTABLISH THE SPECIAL LOCAL ACTIVITIES FINANCING FUND

90. Section 3 of the Act to establish the special local activities financing fund (R.S.Q., chapter F-4.01) is amended by replacing "to 6" in the first and second lines of paragraph 1 by "and 5".

91. Section 4 of the said Act is amended by adding the following paragraph:

"The municipalities shall pay, for the year 2000, the amounts appearing in Division IA of the schedule."

92. Section 5 of the said Act, amended by section 13 of chapter 43 of the statutes of 1999, is again amended

(1) by inserting the following paragraph after the first paragraph:

"Every such municipality shall pay, for the year 2000, an amount established by reducing the amount calculated under the first paragraph by 23.3%.";

(2) by inserting "or the second" after "first" in the fourth line of the second paragraph;

(3) by inserting "or the second" after "first" in the first line of the third paragraph.

93. Section 6 of the said Act is repealed.

94. Section 7 of the said Act is amended by replacing "and 1999, as well as for the year 2000 if the Government makes the contribution fixed under

sections 4 and 5 applicable for that year" in the second and third lines of the first paragraph by "to 2000".

95. Section 9 of the said Act, amended by section 13 of chapter 43 of the statutes of 1999, is again amended by replacing the second paragraph by the following paragraphs:

"The first instalment must be received by the Minister before 31 March.

For the municipalities referred to in section 4, the amount of the first instalment is the amount appearing in Division III of the schedule.

For the municipalities referred to in section 5, the amount of the first instalment shall be equal to one-third of the amount calculated under the first paragraph of that section."

96. The schedule to the said Act is amended by inserting the following division after Division I:

"DIVISION IA (*section 4*)

Ville de Montréal	$35,920,410
Ville de Québec	$6,597,838
Ville de Sherbrooke	$2,217,839
Ville de Hull	$2,129,685
Ville de Chicoutimi	$982,420
Ville de Trois-Rivières	$1,007,726".

ACT RESPECTING MUNICIPAL TERRITORIAL ORGANIZATION

97. Section 125.3 of the Act respecting municipal territorial organization (R.S.Q., chapter O-9), enacted by section 1 of chapter 27 of the statutes of 2000, is amended by adding the following at the end:

"If the joint application and any document required is received within the time prescribed and the Minister makes an amendment proposal to the joint application, failure by one of the applicant municipalities to approve or give its opinion on the proposal shall not, notwithstanding section 98, prevent the application of sections 99 to 106, and the absence of approval shall not prevent the Minister, notwithstanding the second paragraph of section 107, from recommending to the Government that it grant the joint application with the amendment."

98. Section 125.5 of the said Act, enacted by section 1 of chapter 27 of the statutes of 2000, is amended by adding the following paragraphs after the third paragraph:

"No request may be made under the second paragraph where one of the local municipalities concerned has received the writing referred to in section 125.2, or the amalgamation of the territory of one of the municipalities is provided for in a special Act that has not taken effect or in a special bill introduced by the Minister. If one of those circumstances occurs after such a request has been made, the request lapses and is withdrawn from the Commission.

The Commission may refuse to give effect to a manifestly unreasonable request made under the second paragraph."

99. Section 125.6 of the said Act, enacted by section 1 of chapter 27 of the statutes of 2000, is amended by replacing "daily newspaper" in the second line by "newspaper".

CHARTER OF THE CITY OF QUÉBEC

100. Section 160 of the Charter of the city of Québec (1929, chapter 95), amended by section 29 of chapter 102 of the statutes of 1937, section 50 of chapter 81 of the statutes of 1965, section 4 of chapter 85 of the statutes of 1966-67, section 4 of chapter 61 of the statutes of 1984 and section 6 of chapter 116 of the statutes of 1986, is again amended by striking out "; within eight days of such decision such officers may appeal from such decision to the Quebec Municipal Commission which shall decide finally after investigation" in the first paragraph.

101. Section 173*a* of the said charter, amended by section 8 of chapter 70 of the statutes of 1950-51, section 52 of chapter 81 of the statutes of 1965, section 2 of chapter 85 of the statutes of 1966-67, section 7 of chapter 68 of the statutes of 1970, section 10 of chapter 42 of the statutes of 1980, section 58 of chapter 61 of the statutes of 1984, section 9 of chapter 116 of the statutes of 1996, section 7 of chapter 85 of the statutes of 1996 and section 6 of chapter 93 of the statutes of 1999, is again amended by striking out the last sentence of the fourth paragraph.

ACT RESPECTING THE SOCIÉTÉ DE TRANSPORT DE LA VILLE DE LAVAL

102. Section 42 of the Act respecting the Société de transport de la Ville de Laval (1984, chapter 42) is replaced by the following sections:

"**42.** Two-thirds of the votes cast at a meeting of the board of directors is required in order that the board of directors may dismiss, suspend without pay or reduce the salary of an officer or employee who is not an employee within the meaning of the Labour Code (R.S.Q., chapter C-27) and who has held a position for at least six months or has held, within the Société, a position the holder of which is not an employee within the meaning of that Code.

The dismissal, suspension without pay or reduction of salary of an officer or employee referred to in the first paragraph, other than the managing

director or the secretary of the Société, may be decided only on the recommendation of the managing director of the Société.

"**42.1.** A resolution dismissing, suspending without pay or reducing the salary of an officer or employee referred to in section 42, shall be served on the officer or employee in the same manner as a summons under the Code of Civil Procedure (R.S.Q., chapter C-25).

A person on whom a measure described in the first paragraph has been imposed may, within 30 days following service of the resolution, file a complaint in writing with the labour commissioner general who shall appoint a labour commissioner to make an inquiry and decide the complaint.

"**42.2.** The provisions of the Labour Code (R.S.Q., chapter C-27) respecting the labour commissioner general, the labour commissioners, their decisions and the exercise of their jurisdiction, and section 100.12 of the Code apply with the necessary modifications, except sections 15 to 19 and 118 to 137.

"**42.3.** The labour commissioner may

(1) order the Société to reinstate the officer or employee;

(2) order the Société to pay to the officer or employee an indemnity up to a maximum equivalent to the salary the officer or employee would normally have received had there been no such measure;

(3) render any other decision the labour commissioner believes fair and reasonable, taking into account all the circumstances of the matter, and in particular order the Société to pay to the officer or employee compensation up to a maximum equivalent to the amount the officer or employee disbursed to exercise the recourse.

"**42.4.** The decision of the labour commissioner must state the grounds on which it is based and be rendered in writing. The decision shall bind both the Société and the officer or employee.

The labour commissioner must file the original of the decision at the office of the labour commissioner general.

The clerk shall send forthwith a true copy of the decision to the parties.

"**42.5.** Sections 42 to 42.4 do not apply to a suspension without pay unless the suspension is for more than 20 working days, or the suspension, whatever its duration, occurs within 12 months following the expiry of a suspension without pay for more than 20 working days."

103. Section 55 of the Act respecting the Société de transport de la rive sud de Montréal (1985, chapter 32) is replaced by the following sections:

"**55.** Two-thirds of the votes cast at a meeting of the board of directors is required in order that the board of directors may dismiss, suspend without pay or reduce the salary of an officer or employee who is not an employee within the meaning of the Labour Code (R.S.Q., chapter C-27) and who has held a position for at least six months or has held, within the Société, a position the holder of which is not an employee within the meaning of that Code.

The dismissal, suspension without pay or reduction of salary of an assistant managing-director may be decided only on the recommendation of the managing director of the Société.

"**55.1.** A resolution dismissing, suspending without pay or reducing the salary of an officer or employee referred to in section 55, shall be served on the officer or employee in the same manner as a summons under the Code of Civil Procedure (R.S.Q., chapter C-25).

A person on whom a measure described in the first paragraph has been imposed may, within 30 days following service of the resolution, file a complaint in writing with the labour commissioner general who shall appoint a labour commissioner to make an inquiry and decide the complaint.

"**55.2.** The provisions of the Labour Code (R.S.Q., chapter C-27) respecting the labour commissioner general, the labour commissioners, their decisions and the exercise of their jurisdiction, and section 100.12 of the Code apply with the necessary modifications, except sections 15 to 19 and 118 to 137.

"**55.3.** The labour commissioner may

(1) order the Société to reinstate the officer or employee;

(2) order the Société to pay to the officer or employee an indemnity up to a maximum equivalent to the salary the officer or employee would normally have received had there been no such measure;

(3) render any other decision the labour commissioner believes fair and reasonable, taking into account all the circumstances of the matter, and in particular order the Société to pay to the officer or employee compensation up to a maximum equivalent to the amount the officer or employee disbursed to exercise the recourse.

"**55.4.** The decision of the labour commissioner must state the grounds on which it is based and be rendered in writing. The decision shall bind both the Société and the officer or employee.

The labour commissioner must file the original of the decision at the office of the labour commissioner general.

The clerk shall send forthwith a true copy of the decision to the parties.

"**55.5.** Sections 55 to 55.4 do not apply to a suspension without pay unless the suspension is for more than 20 working days, or the suspension, whatever its duration, occurs within 12 months following the expiry of a suspension without pay for more than 20 working days."

ACT TO ESTABLISH AN ADMINISTRATIVE REVIEW PROCEDURE FOR REAL ESTATE ASSESSMENT AND TO AMEND OTHER LEGISLATIVE PROVISIONS

104. Section 68 of the Act to establish an administrative review procedure for real estate assessment and to amend other legislative provisions (1996, chapter 67), amended by section 177 of chapter 93 of the statutes of 1997, is again amended

(1) by replacing "2000" in the first paragraph by "2002";

(2) by replacing "place of business" wherever it appears by "business establishment".

ACT TO AMEND THE ACT RESPECTING MUNICIPAL TERRITORIAL ORGANIZATION AND OTHER LEGISLATIVE PROVISIONS

105. Section 12 of the Act to amend the Act respecting municipal territorial organization and other legislative provisions (2000, chapter 27) is amended

(1) by striking out the third paragraph;

(2) by replacing "24.17" in the fourth line of the fifth paragraph by "24.16".

106. The said Act is amended by inserting the following section after section 12:

"**12.1.** Every regional county municipality whose council has adopted the list and the document referred to in section 12 by a unanimous decision of the members having cast votes, and that has transmitted them before 20 December 2000 may, in respect of any of the elements it has lawfully entered on the list, establish any of the rules it has lawfully proposed in the document.

Any rule so established shall prevail over any earlier rule concerning the same matter.

For the purposes of the fifth paragraph of section 24.11 of the Act respecting the Commission municipale (R.S.Q., chapter C-35) or the second paragraph

of section 24.13 of that Act, any provision establishing the rule in the resolution of the regional county municipality is deemed to be a stipulation to that effect in an agreement."

107. Section 14 of the said Act is amended

(1) by inserting the following subparagraphs after subparagraph 1 of the second paragraph:

"(1.1) in the case of the list applicable for the fiscal year 2001, a municipality that has adopted and transmitted to the Minister of Municipal Affairs and Greater Montréal, not later than 1 December 2000, a resolution by which, in the opinion of the Government, the municipality has signified its true intention of being a party to a joint application for amalgamation with any other municipality it specifies;

"(1.2) in the case of the list applicable for a fiscal year subsequent to the fiscal year 2001, the municipality referred to in subparagraph 1.1 that is a party to the application referred to in that subparagraph, if the text of the application is published in 2001;";

(2) by inserting "or 1.1" after "1" in the third line of the third paragraph.

108. The said Act is amended by inserting the following section after section 14:

"**14.1.** The Government shall establish a list of local municipalities among those whose territory is situated in a census agglomeration or a census metropolitan area.

The following municipalities shall not be included in that list:

(1) a municipality mentioned in the schedule;

(2) in the case of the list applicable for the fiscal year 2001, a municipality whose territory is situated in any of the census metropolitan areas of Chicoutimi-Jonquière, Sherbrooke and Trois-Rivières or in any of the census agglomerations of Alma, Matane, Saint-Georges, Saint-Hyacinthe, Saint-Jean-sur-Richelieu and Thetford Mines;

(3) in the case of the list applicable for the fiscal year 2001, a municipality whose territory is situated in a census agglomeration not mentioned in subparagraph 2 and that, not later than 1 December 2000, has adopted and transmitted to the Minister of Municipal Affairs and Greater Montréal a resolution by which it requests that the Minister exercise, in respect of the local municipalities whose territory is situated in that agglomeration, the power provided for in the first paragraph of section 125.5 of the Act respecting municipal territorial organization (R.S.Q., chapter O-9).

For the purposes of the first two paragraphs and of section 14, a municipality resulting from an amalgamation that has a territory situated in a census agglomeration or a census metropolitan area, or that has annexed such a territory in its entirety, is deemed to be a local municipality whose territory is situated in such an agglomeration or area. That presumption applies until the amalgamation or annexation is reflected in the data compiled by Statistics Canada."

109. Section 15 of the said Act is amended

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

"**15.** In respect of a municipality mentioned in the list provided for in section 14 or 14.1 and applicable for the fiscal year concerned, the Regulation respecting the equalization scheme (R.R.Q., 1981, chapter F-2.1, r.9.001) applies with the following modifications:

(1) the equalization amount referred to in section 23.3 of the regulation is deemed to be

(*a*) for the fiscal year 2001, an amount equal to 50% of the amount established in accordance with section 23.1 of the regulation; and

(*b*) for each of the fiscal years 2002 and 2003, nil; and

(2) for each fiscal year subsequent to the fiscal year 2003, the equalization amount referred to in section 17 or 23 of the regulation, as the case may be, is deemed to be nil.";

(2) by replacing "Subject to the third paragraph, where" in the first line of the second paragraph by "Where";

(3) by striking out the third paragraph.

110. Section 16 of the said Act is amended by replacing "and the data compiled by Statistics Canada as they exist" in the second and third lines by "as it exists".

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE MONTRÉAL

111. Sections 72 to 74 of the Act respecting the Communauté métropolitaine de Montréal (2000, chapter 34) are replaced by the following sections:

"**72.** An absolute majority of the votes of the members of the council is required in order that the council may dismiss, suspend without pay or reduce the salary of an employee who is not an employee within the meaning of the Labour Code (R.S.Q., chapter C-27) and who has held a position for at least six months or has held, within the Community, a position the holder of which is not an employee within the meaning of that Code.

"**73.** A resolution dismissing, suspending without pay or reducing the salary of an employee referred to in section 72, shall be served on the employee in the same manner as a summons under the Code of Civil Procedure (R.S.Q., chapter C-25).

A person on whom a measure described in the first paragraph has been imposed may, within 30 days following service of the resolution, file a complaint in writing with the labour commissioner general who shall appoint a labour commissioner to make an inquiry and decide the complaint.

"**74.** The provisions of the Labour Code (R.S.Q., chapter C-27) respecting the labour commissioner general, the labour commissioners, their decisions and the exercise of their jurisdiction, and section 100.12 of the Code apply with the necessary modifications, except sections 15 to 19 and 118 to 137.

"**74.1.** The labour commissioner may

(1) order the Community to reinstate the employee;

(2) order the Community to pay to the employee an indemnity up to a maximum equivalent to the salary the employee would normally have received had there been no such measure;

(3) render any other decision the labour commissioner believes fair and reasonable, taking into account all the circumstances of the matter, and in particular order the Community to pay to the employee compensation up to a maximum equivalent to the amount the employee disbursed to exercise the recourse.

"**74.2.** The decision of the labour commissioner must state the grounds on which it is based and be rendered in writing. The decision shall bind both the Community and the employee.

The labour commissioner must file the original of the decision at the office of the labour commissioner general.

The clerk shall send forthwith a true copy of the decision to the parties."

112. Section 75 of the said Act is amended by replacing "74" in the first line by "74.2".

TRANSITIONAL AND FINAL PROVISIONS

Various transitional provisions

113. Notwithstanding the fourth paragraph of section 138.3 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1), enacted by section 4 of chapter 31 of the statutes of 1999, the consent of a local municipality is not required to render effective the decision of the Communauté urbaine de

Montréal to extend, to a date not later than 1 April 2002, the time limit granted to the assessor to give effect to applications for review made following the deposit of the municipality's property assessment roll or roll of rental values which comes into force on 1 January 2001.

114. No local municipality shall impose, for any fiscal year subsequent to those for which its property assessment roll in force on 1 January 2001 applies, the surtax on non-residential immovables provided for in section 244.11 of the Act respecting municipal taxation, the tax on non-residential immovables provided for in section 244.23 of that Act or the surtax on vacant land provided for in section 486 of the Cities and Towns Act (R.S.Q., chapter C-19) or in article 990 of the Municipal Code of Québec (R.S.Q., chapter C-27.1).

115. The provisions relating to the dismissal, suspension without pay or reduction of the salary of an officer or employee of a municipal body that are amended, struck out or replaced by this Act continue to apply as they read prior to being amended, struck out or replaced, with regard to any such measure imposed before 20 December 2000.

116. Every officer or employee of a municipal body who, on 19 December 2000, in the case of a dismissal, suspension without pay or reduction of salary, could have appealed the measure to the Commission municipale du Québec may, if the measure is imposed on the officer or employee before 20 June 2001, file a complaint with the labour commissioner general in accordance with the provisions enacted by this Act in that respect, even if the officer or employee does not meet the condition of eligibility as regards seniority.

117. Notwithstanding the first paragraph of section 23 of the Labour Code (R.S.Q., chapter C-27), the Government may, before 1 July 2001, appoint any person who is a member of the Commission municipale du Québec as a labour commissioner. As of the appointment, the person ceases to be a member of the Commission.

If the person is on leave of absence without pay from the public service, the person shall retain the conditions of employment applicable to the person as a member of the Commission for the unexpired portion of the person's term with the Commission. At the end of the term, the person shall be reinstated in the public service as a labour commissioner.

In any other case, the person shall be appointed, for the unexpired portion of the person's term with the Commission, with the conditions of employment that were applicable to the person as a member of the Commission.

118. Every act performed under any of sections 24.6 to 24.16 of the Act respecting the Commission municipale (R.S.Q., chapter C-35), enacted by section 8 of chapter 27 of the statutes of 2000, in respect of an infrastructure or equipment referred to in the provision repealed by section 17, is absolutely null.

Any mention of such an infrastructure or equipment in any list or document referred to in the provision amended by section 105 is deemed unwritten.

119. Every local municipality in respect of which no election proceeding related to the regular election planned for 2000 took place owing to the application of the first paragraph of section 125.10 of the Act respecting municipal territorial organization (R.S.Q., chapter O-9) may, if that application occurred within the seven days preceding the date planned for the beginning of the election period within the meaning of section 364 of the Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2), make a reimbursement of expenses in accordance with the provisions of the second paragraph and, where applicable, of the regulation made under the third paragraph.

The municipality may reimburse to every person who, prior to the date on which the first paragraph of that section 125.10 applied, had manifested his or her true intention of being a candidate at that election by performing an act having that intention as its only reasonable ground, every expense incurred by the person to perform the act using his or her personal funds. The municipality may also reimburse, to every party whose authorization granted under the Act respecting elections and referendums in municipalities is valid for the municipality, every expense that a person qualified to do so incurred for the party, before that date, in view of the election.

The municipality may adopt a by-law to specify what constitutes an act or an expense under the second or the third paragraph and to establish the terms and conditions of reimbursement.

For the application of sections 304, 305, 361 and 362 of the Act respecting elections and referendums in municipalities in respect of a member of the council of the municipality entitled to receive a reimbursement, the reimbursement is deemed to be one of the member's conditions of employment.

Provisions respecting the effective date of fiscal measures

120. Sections 5, 12, 37, 40 to 48 and 50, paragraphs 2 and 3 of section 54, paragraph 2 of section 56, paragraph 1 of section 59, sections 62 and 65 to 70, paragraphs 1 and 2 of section 71 and sections 77, 78, 80 to 84, 86 and 87 have effect for the purposes of municipal fiscal years from the fiscal year 2001.

Paragraph 4 of section 71, paragraph 1 of section 79 and section 85 have effect for the purposes of any such fiscal year from the fiscal year 2002.

121. Any alteration to a property assessment roll made after 24 May 2000 the object of which is to have all or part of an immovable unduly omitted with respect to section 68.1 of the Act respecting municipal taxation entered on the roll, is absolutely null.

The first paragraph does not apply to an alteration made under section 182 of that Act where, on 24 May 2000,

(1) the agreement, decision or judgment giving rise to the alteration had been entered into, was executory or had become *res judicata*, respectively; or

(2) the complaint, application for review, or proceedings to quash or set aside that led to the agreement, decision or judgment giving rise to the alteration was pending.

122. The entries referred to in sections 57 and 57.1 of the Act respecting municipal taxation which appear on a property assessment roll in force on 1 January 2001 are deemed to also be entries referred to respectively in the second and first paragraphs of section 57.1.1 of that Act enacted by section 41.

123. No program established by the Government or one of its ministers or bodies to indemnify municipalities for all or part of the reduction in their property tax base resulting from the application of section 47 shall, for the purpose of establishing that reduction, take into account any immovable or part of an immovable referred to in that section that was entered on the assessment roll after 14 March 2000.

124. Until the coming into force of section 26 of chapter 10 of the statutes of 2000, any reference, in the first paragraph of section 244.31 and the fourth paragraph of section 244.34 of the Act respecting municipal taxation enacted by section 82, to a classification certificate issued under the Act respecting tourist accommodation establishments (R.S.Q., chapter E-15.1) is deemed to be in reference to a permit issued under the Tourist Establishments Act.

125. For the purpose of establishing the maximum rate specific to the category of industrial immovables provided for in section 244.44 of the Act respecting municipal taxation enacted by section 82, for the municipal fiscal years for which a property assessment roll that comes into force on 1 January 2001 applies, the effect of the application of section 28 of chapter 19 of the statutes of 2000 or of section 47 of this Act on the taxable value of a unit of assessment shall be disregarded in applying section 244.45 of the Act respecting municipal taxation enacted by section 82.

For that purpose, where the taxable value of the unit of assessment as it exists on the roll at the time the roll is deposited does not include the value of an immovable that, pursuant to a provision referred to in the first paragraph, ceases to be required to be entered on the roll and where the taxable value of the unit as it exists on the roll on the day preceding the deposit includes the value of such an immovable, the latter value shall be subtracted from the value in which it is so included.

126. Until the coming into force of the first regulation made under paragraph 12 of section 262 of the Act respecting municipal taxation enacted by section 88, immovables that are structures, works, machines or equipment specific to a wharf or a port facility and in respect of which the legislation of the Parliament of Canada concerning subsidies to municipalities to stand in lieu of property taxes and any instruments under that legislation provide that, by reason of the nature of the immovables, no such subsidy is payable, are deemed to be the structural members determined by such a regulation.

For the purposes of the first paragraph, the immovables concerned shall be assumed, if that is not already the case, to belong to the Crown in right of Canada and to be managed by one of its ministers.

127. The Government shall fix the amount of the compensation to be paid by the Société des Traversiers du Québec to replace any tax it ceases to pay because of the application of section 46.

128. Section 33 has effect from 1 February 2001.

Provisions respecting exemptions arising from recognitions granted by the Commission municipale du Québec

129. For the purposes of sections 130 to 138,

(1) "new scheme" means the provisions referred to in paragraph 2 of section 59, paragraph 2 of section 63, paragraph 3 of section 71 and section 76, as they read as of 20 December 2000;

(2) "former scheme" means the provisions referred to in paragraph 2 of section 59, sections 61 and 64, paragraph 3 of section 71, section 72 and paragraphs 3, 5 and 6 of section 79, as they read on 19 December 2000.

130. Every proceeding the object of which is the obtaining or revocation of recognition under the former scheme, that was pending before the Commission municipale du Québec on 26 October 2000 and remained pending on 19 December 2000, and that, on the first of those dates, was ready for hearing, remains governed by the former scheme.

131. Every recognition granted under the former scheme and that was in force on 19 December 2000 or that is obtained after that date following a proceeding referred to in section 130 remains in effect, unless that effect ceases in the meantime by reason of a revocation or lapsing, until the applicable expiry date among those provided in sections 132 and 133.

Recognition may be revoked in accordance with the former scheme.

Recognition lapses by operation of law if, as a result of an alteration to the property assessment roll or the roll of rental values, it appears that the immovable concerned no longer exists or is no longer entered on the roll, the

recognized institution or body is no longer the owner, lessee or occupant, or the connection between the elements of the recognition forming the basis for the recognition has otherwise ceased to exist. Section 243.16 of the Act respecting municipal taxation, enacted by section 76, applies for the purpose of determining the date on which the lapsing becomes effective.

132. According to whether the recognition was obtained nine or more years ago, five years or more but less than nine years ago, or less than five years ago, the date on which recognition expires by operation of law coincides with the end of 2001, 2002 or 2003.

The time elapsed since the obtaining of the recognition shall be calculated to 19 December 2000.

However, in the case of recognition obtained after that date following a proceeding referred to in section 130, the date on which the recognition expires by operation of law coincides with the end of 2003.

The first three paragraphs apply subject to any different expiry date fixed by the Commission under section 133.

133. A recognized institution or body may, before the date on which its recognition expires by operation of law, present an application under the new scheme.

If the Commission grants the application, the day that is the expiry date of the recognition obtained under the former scheme is, unless the Commission fixes another day in its decision, the day preceding the date of coming into force of the recognition granted under the new scheme.

If the Commission does not grant the application, the Commission shall fix the expiry date in its decision. That date may not be prior to 31 December of the year at the end of which, were it not for the application referred to in the first paragraph, the recognition would have expired by operation of law.

134. The Commission shall give the recognized institution or body a notice in writing informing the institution or body of the rules set out in sections 131 to 133 and providing a brief explanation of the new scheme.

The notice shall specify the time limit that applies for the presentation of an application.

The notice must be given in due time before the expiry of the time limit.

135. If the recognized institution or body does not present an application under the new scheme within the applicable time limit, the Commission shall, on its own initiative, after ensuring the requirements of section 134 have been met, render a decision evidencing the fact that the recognition expired by operation of law.

136. Where the Commission becomes aware that it has not met the requirements of section 134, it shall fix a new time limit within which the recognized institution or body may present an application under the new scheme.

Sections 133 to 135 shall then again apply, as if the new time limit were substituted for that provided for in the first paragraph of section 133.

137. During the period in which recognition obtained under the former scheme remains in effect, the relevant provisions among those referred to in sections 49 and 60 and in paragraphs 2 and 4 of section 79, as they read on 19 December 2000, continue to apply consequentially.

138. Every local municipality that imposes the business tax for its fiscal year 2001 shall, not later than 30 June 2001, give a notice in writing to any institution or body that is a registered charity for the purposes of the Taxation Act (R.S.Q., chapter I-3) and that, according to its records, occupies an immovable situated in its territory.

The notice must inform the institution or body that the business tax exemption it may avail itself of by operation of law will cease to exist, provide a brief explanation of the new scheme and inform the institution or body of the rule set out in the third paragraph.

Notwithstanding the second paragraph of section 120, the business tax exemption the institution or body may avail itself of by operation of law does not cease on 1 January 2002 if the institution or body has presented an application under the new scheme and the application is pending on that date. The last two paragraphs of section 133 then apply as if the exemption resulted from recognition obtained under the former scheme and that is to expire by operation of law at the end of 31 December 2001.

Provision respecting contributions to the special local activities financing fund

139. The amendment made by section 92 to the amount that a municipality must pay for the year 2000 pursuant to section 5 of the Act to establish the special local activities financing fund (R.S.Q., chapter F-4.01) does not require the Minister of Municipal Affairs and Greater Montréal to send to the municipality, pursuant to section 8 of that Act, a new request for payment.

Provisions respecting the application of regulations under the Act respecting municipal taxation

140. Until the coming into force of the first amendment made after 19 December 2000 to the Regulation respecting compensations in lieu of taxes (R.R.Q., 1981, c. F-2.1, r.0.1.1), every provision of the regulation that lists the revenues that are not to be taken into account for the purpose of establishing the aggregate taxation rate is deemed to also mention the portion of the revenues of the general property tax determined under the second paragraph.

That portion is the difference obtained by subtracting the amount under subparagraph 2 from the amount under subparagraph 1:

(1) the amount from which the other amount is subtracted is the amount of the revenues derived from the tax imposed on the units of assessment belonging to one of the categories provided for in sections 244.33 and 244.34 and resulting from the fixing, under section 244.29, of a rate specific to the category;

(2) the amount that is subtracted from the other amount is the amount of the revenues that would derive from the tax imposed on the units of assessment referred to in subparagraph 1, if the basic rate provided for in section 244.38 or, in the case where the municipality has fixed a rate specific to the category provided for in section 244.35, the average rate established pursuant to the third paragraph, were applied.

The average rate is obtained by dividing the amount under subparagraph 1 by the amount under subparagraph 2:

(1) the amount to be divided is the amount of the revenues which

(*a*) are derived from the tax imposed on the units of assessment in respect of which all or part of the basic rate provided for in section 244.38 or of the rate specific to the category provided for in section 244.35 is used to calculate the amount of the tax;

(*b*) result from the application of all or part of a rate referred to in subparagraph *a*;

(2) the dividing amount is the amount of the taxable values of the units of assessments referred to in subparagraph *a* of subparagraph 1, as they are determined taking into account, in the case of a unit in respect of which only a percentage of a rate referred to in that subparagraph *a* is applied, only the corresponding percentage of its taxable value.

The sections referred to in the second and third paragraphs are the sections in the Act respecting municipal taxation enacted by section 82.

The first four paragraphs also apply to every provision of the Regulation respecting the equalization scheme (R.R.Q., 1981, c. F-2.1, r.9.001) and the Regulation respecting the aggregate taxation rate (R.R.Q., 1981, c. F-2.1, r.14.1) that lists the revenues not to be taken into account for the purpose of establishing the standardized aggregate taxation rate.

141. Until the coming into force of the first amendment made after 19 December 2000 to the Regulation respecting the form or minimum content of various documents relative to municipal taxation (R.R.Q., 1981, c. F-2.1, r.4.2.1), every provision of the regulation that mentions the third paragraph of section 244.13 or 244.25 of the Act respecting municipal taxation, or the percentage of 40% provided for in that paragraph is deemed to also mention

the fourth paragraph of section 244.13 or 244.25 of that Act enacted by section 78 or 81, as the case may be, or the percentage of 20% provided for in that paragraph.

For the same period, any provision of the regulation

(1) that requires the content of the property assessment roll to be reflected by an indication of the fact that a unit of assessment may be subject to the surtax on serviced vacant land or to the surtax or tax on non-residential immovables is deemed to also require the content of the roll to be reflected by an indication that a unit of assessment belongs to one of the categories provided for in sections 244.33 to 244.36;

(2) that requires the content of the property assessment roll to be reflected by an indication that a unit of assessment is subject to a provision of the Act respecting municipal taxation referred to in the first paragraph is deemed to also require the content of the roll to be reflected by an indication that a unit of assessment is subject to, as the case may be, section 244.51 or 244.52;

(3) that requires the content of the property assessment roll to be reflected by an indication and an explanation of the number of a category to which a unit of assessment belongs for the purposes of the surtax or the tax on non-residential immovables is deemed to also require the content of the roll to be reflected by an indication and an explanation of the number of a class provided for in section 244.32 or 244.54;

(4) that requires the percentage of the rate of the surtax or of the tax on non-residential immovables applicable to a unit of assessment to be mentioned and explained is deemed to also require the percentage provided for in any of sections 244.51 to 244.53, 244.55 and 244.56 to be mentioned and explained;

(5) that requires an abatement applicable to the amount of the surtax on non-residential immovables and related to the vacancy of the unit of assessment or separate premises thereof to be explained is deemed to also require the abatement provided for in section 244.59 and granted in respect of a unit to be explained.

The sections referred to in the second paragraph are the sections in the Act respecting municipal taxation enacted by section 82.

142. Until the coming into force of the first amendment made after 19 December 2000 to the Regulation respecting the maximum taxable value of certain rectories (R.R.Q., 1981, c. F-2.1, r.4.3), a reference to the taxable value in any provision or in the title of the regulation is deemed to be a reference to the non-taxable value.

143. For the municipal fiscal year 2001, all sums that, subsequent to the application of subparagraph 1 of the first paragraph of section 15 of chapter 27 of the statutes of 2000 enacted by section 109, are not paid as they would otherwise have been paid under the Regulation respecting the equalization

scheme (R.R.Q., 1981, chapter F-2.1, r.9.001) must be used to finance any program of the Government or one of its ministers or bodies that is intended to assist regional county municipalities in the exercise of their functions as regards residual materials management, fire safety or emergency preparedness.

The same applies, to a maximum of $3,500,000, for each of the fiscal years 2002 and 2003.

144. For each of the municipal fiscal years 2002 and 2003, the portion of the sums referred to in the first paragraph of section 143 in excess of $3,500,000 shall be paid, in the manner determined by the Government, to the local municipalities entitled to receive an amount under the regulation mentioned in that paragraph and to which subparagraph 1 of the first paragraph of section 15 of chapter 27 of the statutes of 2000 enacted by section 109 does not apply.

The excess amount shall be apportioned among the municipalities in proportion to the amounts payable to them, for the fiscal year, under section 23.3 of the regulation.

Provision relating to the interpretation of certain stipulations in leases

145. Where, at the beginning of the first municipal fiscal year for which a local municipality fixes, under section 244.29, a rate specific to the category provided for in section 244.33, a unit of assessment belonging to the group provided for in section 244.31 is the subject of a lease containing a stipulation relating to the surtax or the tax on non-residential immovables, the stipulation is deemed to relate, in the case of each fiscal year that begins during the term of the lease and for which the municipality fixes such a specific rate, to the difference obtained by subtracting the amount that would be payable if only the basic rate provided for in section 244.38 were applied from the amount of the general property tax payable in respect of the unit.

The sections mentioned in the first paragraph are the sections of the Act respecting municipal taxation enacted by section 82.

For the purposes of the first paragraph, in the case of a non-taxable unit of assessment, “surtax on non-residential immovables”, “tax on non-residential immovables” and “general property tax” means the sum in lieu of any of those taxes that must be paid in respect of the unit, either by the Government in accordance with the second paragraph of section 210 of the Act respecting municipal taxation or the first paragraph of sections 254 and 255 of that Act, or by the Crown in right of Canada or a mandatary thereof.

Coming into force

146. This Act comes into force on 20 December 2000, except sections 3 and 6, which come into force on the date or dates to be fixed by the Government.