NATIONAL ASSEMBLY OF QUÉBEC

FIRST SESSION FORTY-THIRD LEGISLATURE

Bill 39
(2023, chapter 33)

An Act to amend the Act respecting municipal taxation and other legislative provisions

Introduced 2 November 2023
Passed in principle 28 November 2023
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EXPLANATORY NOTES

This Act integrates into the Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire the rules applicable to the sharing of a portion of the increase in revenues from the Québec sales tax with the municipalities.

Furthermore, the Act grants the municipalities various powers regarding property taxation. More precisely, the Act allows the municipalities to establish subcategories of residential immovables within the residual category, to increase the maximum rate that can be fixed in respect of the category of serviced vacant land, and to divide their territory into sectors for the purposes of the imposition of the general property tax. It also grants them the power to impose a tax based on the property value of immovables that include a dwelling that is vacant or underused for housing purposes and the power to allow duties on transfers of immovables to be paid in instalments.

The Act allows local municipalities to require, for the purpose of financing a shared transportation service, the payment of a contribution to obtain a permit or certificate or the payment of dues. In addition, it provides that a ministerial regulation may prescribe rules governing the collection of a contribution, in particular by determining the classes of interventions regarding which the issue of a permit or certificate must not be subordinated to such a contribution. It also allows urban agglomeration councils to collect such a contribution under agreements with the related municipalities.

The Act allows certain municipalities to levy a tax on the registration of passenger vehicles in order to finance shared transportation, and allows the Société de l'assurance automobile du Québec to collect the tax on behalf of a municipality.

The Act grants local municipalities and regional county municipalities general jurisdiction with respect to housing.

The Act allows regional county municipalities to own immovables for the purposes of a land reserve and allows local municipalities to come to an agreement to share certain revenues. In addition, the Act amends the allocation of the Regions and Rurality Fund, increases the percentages of the aggregate taxation rate used to calculate the

compensation in lieu of taxes for the immovables of the primary and secondary education network, the higher education network and the health and social services network, regularizes the payment of that compensation for the immovables of the Institut de recherches cliniques de Montréal and provides for certain cases in which the documents gathered or prepared by the assessor for the preparation or updating of the roll may be examined or used.

The Act extends until 2027 the power of local municipalities and regional county municipalities to provide financial assistance to assist enterprises in their territory.

The Act respecting the Ministère de l'Économie et de l'Innovation is amended to specify the powers allowing the minister responsable for that department to assist and financially support municipal bodies with respect to regional economic development.

The Act amends the Act respecting land use planning and development to establish the circumstances in which an act made under that Act or any other Act that enables the regulation of the use of land or structures may give rise to an indemnity under article 952 of the Civil Code of Québec.

The Act sets out certain situations in which an elected officer or municipal employee does not become disqualified as a result of the municipality entering into a contract in which the officer or employee has an interest. It also increases the minimum and maximum amounts of the fines that may be imposed for the illegal felling of trees and allows the extension of the term of the chief auditor of a local municipality with a population of 100,000 or more.

The Act amends the obligations of the Office de consultation publique de Montréal and the Office de participation publique de Longueuil and provides that persons working within those bodies, except commissioners, are employees of the city concerned.

Lastly, the Act contains transitional and final provisions.

LEGISLATION AMENDED BY THIS ACT:

– Act respecting land use planning and development (chapter A-19.1);

– Charter of Ville de Longueuil (chapter C-11.3);

– Charter of Ville de Montréal, metropolis of Québec (chapter C-11.4);

– Cities and Towns Act (chapter C-19);

– Municipal Code of Québec (chapter C-27.1);

– Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01);

– Municipal Powers Act (chapter C-47.1);

– Act respecting duties on transfers of immovables (chapter D-15.1);

– Act respecting elections and referendums in municipalities (chapter E-2.2);

– Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001);

– Act respecting municipal taxation (chapter F-2.1);

– Act respecting the Ministère de l'Économie et de l'Innovation (chapter M-14.1);

– Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire (chapter M-22.1);

– Act respecting municipal territorial organization (chapter O-9);

– Act respecting the Société de l'assurance automobile du Québec (chapter S-11.011);

– Act respecting the Institut de recherches cliniques de Montréal (2006, chapter 71);

– Act to establish a new development regime for the flood zones of lakes and watercourses, to temporarily grant municipalities powers enabling them to respond to certain needs and to amend various provisions (2021, chapter 7);

– Act to amend the Act respecting elections and referendums in municipalities, the Municipal Ethics and Good Conduct Act and various legislative provisions (2021, chapter 31).

Bill 39

AN ACT TO AMEND THE ACT RESPECTING MUNICIPAL TAXATION AND OTHER LEGISLATIVE PROVISIONS

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING LAND USE PLANNING AND DEVELOPMENT

1. Section 145.21 of the Act respecting land use planning and development (chapter A-19.1) is amended

(1) by adding the following subparagraph at the end of the first paragraph:

"(3) the payment by the applicant of a contribution to finance all or part of an expense related to a shared transportation service that benefits the immovable to which the permit or certificate application relates, or the occupants or users of that immovable.";

(2) by striking out the second paragraph;

(3) by replacing "under subparagraph 2" in the third paragraph by "under subparagraph 2 or 3".

2. Section 145.22 of the Act is amended

(1) in the first paragraph,

(*a*) in subparagraph 6,

i. by replacing "or any class of such infrastructure or equipment" by ", or any class of such infrastructure or equipment or, as the case may be, the shared transportation service,";

ii. by inserting "or outside the territory" after "in the territory of the municipality";

(*b*) by replacing subparagraph 7 by the following subparagraph:

"(7) the amount of the contribution or the rules for setting it, including, if applicable, any criterion according to which the amount may vary;";

(2) by replacing the first sentence of the third paragraph by the following sentences: “If the payment of a contribution is required under subparagraph 2 or 3 of the first paragraph of section 145.21, the by-law must provide for the establishment of a fund exclusively intended to receive the contribution and to be used for the purposes for which the contribution is required, or for the reimbursement of an amount derived from another fund that was paid to finance the same infrastructure or equipment to which the contribution applies. The by-law may also provide that if there is a surplus, that surplus may be used for the repair or improvement of the infrastructure or equipment.”;

(3) in the fourth paragraph,

(*a*) by replacing “be based on” by “take account of”;

(*b*) by adding the following sentence at the end: “This paragraph also applies, with the necessary modifications, to the estimate of the expenses related to a shared transportation service”.

3. The Act is amended by inserting the following section after section 145.29:

“**145.29.1.** A municipality may, by by-law, grant a tax credit in respect of a special tax imposed on an immovable covered by a permit or certificate whose issue was subject to the payment of a contribution if the purpose of that tax is the financing of the same object as the one for which the contribution is required.”

4. The Act is amended by inserting the following section after section 226.1:

“**226.2.** For the purposes of subparagraphs 2 and 3 of the first paragraph of section 145.21, the Minister may, by regulation,

(1) exempt any person from the payment of a contribution;

(2) determine any class of structure, land or work in respect of which the issue of a permit or certificate must not be subordinated to the payment of a contribution; and

(3) determine the classes of municipal infrastructures or equipment that may be financed by the payment of a contribution referred to in subparagraph 2 of the first paragraph of section 145.21.

In exercising the powers provided for in the first paragraph, the Minister may prescribe different rules for any municipality. The Minister shall, prior to the publication of the draft regulation, specifically consult any municipality that would be subject to such a rule.”

5. Section 233.1 of the Act is amended, in the first paragraph,

(1) by replacing “500” in the introductory clause by “2,500”;

(2) by replacing “100”, “200” and “5,000” in subparagraph 1 by “500”, “1,000” and “15,000”, respectively;

(3) by replacing “5,000” and “15,000” in subparagraph 2 by “15,000” and “100,000”, respectively.

6. The Act is amended by inserting the following sections after section 244:

“**245.** The performance of an act provided for by this Act creates no obligation for the person who performs it to indemnify, under article 952 of the Civil Code, a person whose right of ownership in an immovable is infringed because of that act, provided that it remains possible to make reasonable use of the immovable.

An immovable must be considered being susceptible of reasonable use where the infringement of the right of ownership is justified in the circumstances, which must be assessed from a proportionality perspective, taking into account, among other things, the characteristics of the immovable, the objectives set out in a metropolitan plan, RCM plan or planning program, and the public interest.

An infringement of the right of ownership is deemed to be justified for the purposes of the second paragraph where it results from an act that meets one of the following conditions:

(1) the act is intended to protect wetlands and bodies of water;

(2) the act is intended to protect an environment of high ecological value, other than the environments covered by subparagraph 1, provided that the act does not prevent the carrying out, in a forest area identified on the property assessment roll, of forest development activities that comply with the Sustainable Forest Development Act (chapter A-18.1); or

(3) the act is necessary to ensure human health or safety or the safety of property.

This section is declaratory.

“**245.1.** The secretary of the municipality or of the responsible body shall transmit a notice, within three months after the coming into force of an act referred to in the third paragraph of section 245, to the owner of any immovable concerned by the act. The secretary shall file with the council, as soon as possible, a report confirming the transmission.

“**245.2.** The owner of an immovable who has suffered an infringement of his right of ownership that prevents all reasonable use of the immovable may bring a proceeding before the Superior Court for the payment of an indemnity under article 952 of the Civil Code. Such a proceeding is prescribed three years after the date of coming into force of the act that infringes on his right of ownership, and must be heard and decided on an urgent basis.

"**245.3.** Where it is declared that an owner referred to in section 245.2 is entitled to be indemnified under article 952 of the Civil Code, the court shall determine the final indemnity to which the owner may be entitled, and shall indicate in its judgment the amounts of the indemnity that are owed to the owner and those that could be owed if the infringement does not cease.

The indemnity is determined in accordance with the provisions of subdivisions 2, 3, 4 and 6 of Division III of Chapter III of Title III of Part I of the Act respecting expropriation (2023, chapter 27). For the purposes of section 129 of that Act, the cessation of the infringement is considered a discontinuance.

The judgment shall grant a time limit to the person who performs the act to put a stop to the infringement, which must not be less than nine months from the date of the judgment.

Within four months after the judgment, the person who performs the act must notify the court and the owner of his decision either to put a stop to the infringement or to acquire the property concerned. In the latter case, the court shall order the person who performs the act to pay the indemnity it determined in the event that the infringement did not cease and shall order the transfer of ownership of the property concerned to the person who performs the act.

If the infringement does not cease within the time limit granted, the court, on the owner's request, shall order the person who performs the act to pay the indemnity determined, which shall be adjusted at the owner's request to account for any new damages, and shall order the transfer of ownership of the property concerned to the person who performs the act.

"**245.4.** A municipality may grant a tax credit to the owner of an immovable concerned by an act referred to in the third paragraph of section 245.

"**245.5.** A regulation whose sole purpose is to put a stop to an infringement of a right of ownership in execution of a judgment referred to in section 245.3 is not subject to approval by way of referendum.

"**245.6.** Sections 245 to 245.4 apply, with the necessary modifications, to an act performed by a municipality or responsible body under any Act where the purpose of the act is to regulate the use of land or structures."

CHARTER OF VILLE DE LONGUEUIL

7. Section 54.16 of the Charter of Ville de Longueuil (chapter C-11.3) is amended

(1) by adding the following sentence at the end of the third paragraph: "The commissioners are not city employees.";

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

"If the president is unable to act or the office of president is vacant, the council may designate, by a decision made by a simple majority vote, a person to occupy the office of president temporarily for a period not exceeding six months.

For administrative purposes, the Office is considered to be a department of the city and its president ranks among the department heads. The director general of the city has no authority over the president in the exercise of the Office's functions set out in sections 54.23 to 54.25.

The president is responsible, within the Office, for the application of the city's policies and standards relating to the management of human, material and financial resources."

8. The Charter is amended by inserting the following section after section 54.17:

"**54.17.1.** The Office must adopt a code of ethics and conduct applicable to the commissioners and have it approved by the city council."

9. Section 54.18 of the Charter is amended

(1) by striking out "and the officers and employees of the city";

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

"The officers and employees of the city are disqualified from holding office as commissioner."

10. Section 54.20 of the Charter is amended by replacing the first two paragraphs by the following paragraph:

"The members of the Office's personnel are city employees."

CHARTER OF VILLE DE MONTRÉAL, METROPOLIS OF QUÉBEC

11. Section 76 of the Charter of Ville de Montréal, metropolis of Québec (chapter C-11.4) is amended

(1) by adding the following sentence at the end of the third paragraph: "The commissioners are not city employees.";

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

"If the president is unable to act or the office of president is vacant, the council may designate, by a decision made by a simple majority vote, a person to occupy the office of president temporarily for a period not exceeding six months.

For administrative purposes, the Office is considered to be a department of the city and its president ranks among the department heads. The director general of the city has no authority over the president in the exercise of the Office's functions set out in section 83.

The president is responsible, within the Office, for the application of the city's policies and standards relating to the management of human, material and financial resources."

12. The Charter is amended by inserting the following section after section 77:

"**77.1.** The Office must adopt a code of ethics and conduct applicable to the commissioners and have it approved by the city council."

13. Section 78 of the Charter is amended

(1) by striking out "and the officers and employees of the city";

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

"The officers and employees of the city are disqualified from exercising the functions of commissioner."

14. Section 80 of the Charter is amended by replacing the first two paragraphs by the following paragraph:

"The members of the Office's personnel are city employees."

CITIES AND TOWNS ACT

15. Section 29.4 of the Cities and Towns Act (chapter C-19) is amended

(1) by striking out the second paragraph;

(2) by replacing "the municipality may also" in the third paragraph by "the municipality may".

16. Section 107.2 of the Act is amended by adding the following sentence at the end: "The council may extend the term, provided that the extended term does not exceed 10 years."

17. The Act is amended by inserting the following section after section 116:

"**116.0.1.** Subparagraph 4 of the first paragraph of section 116 does not apply to a contract whose object is the acquisition or leasing of goods from a business in which one of the municipality's officers or employees holds an interest, in either of the following cases:

(1) the business concerned is the only one in the territory of the municipality that offers the type of goods that the municipality wishes to acquire or lease and it is closer to the place where the sittings of the council are held than any other business offering the same type of goods that is situated in the territory of a neighbouring municipality; or

(2) where there is no business in the territory of the municipality that offers the type of goods that the municipality wishes to acquire or lease, the business concerned is situated in the territory of a neighbouring municipality and it is closer to the place where the sittings of the council are held than any other business that offers the same type of goods.

The Minister of Municipal Affairs, Regions and Land Occupancy shall determine, by regulation, the types of businesses from which goods may be acquired or leased under the first paragraph.

Construction materials that may be acquired in accordance with the first paragraph must be acquired solely for the purpose of carrying out repair or maintenance work and the total value of the materials acquired must not exceed $5,000 per project.

To be able to enter into a contract referred to in the first paragraph, the municipality must provide for that possibility in its by-law on contract management adopted under section 573.3.1.2 and prescribe in the by-law the publication, on its website, of the name of the officer or employee concerned, the name of the business, a list of each of the purchases or leases made, and the amounts of those purchases and leases. The information must be updated at least twice a year and tabled at the same frequency at a sitting of the municipal council.

If the municipality does not have a website, the information whose publication is required under the fourth paragraph must be published on the website determined in accordance with the third paragraph of section 477.6."

18. Section 487.1 of the Act is amended

(1) by adding the following sentence at the end of the first paragraph: "If the municipality has divided its territory into sectors for the purposes of the imposition of the general property tax pursuant to section 244.64.10 of the Act respecting municipal taxation, it may also fix specific rates for the categories and subcategories that vary according to those sectors.";

(2) by replacing ", 5, 6 and 7 of Division III.4" in subparagraph 1 of the third paragraph by "to 7 of Division III.4 and Division III.4.1".

19. The Act is amended by inserting the following section after section 488:

"**488.0.1.** For the purpose of financing shared transportation expenditures, any municipality in whose territory a public transit authority has jurisdiction pursuant to the Act respecting public transit authorities (chapter S-30.01) may, by by-law, levy a tax on the registration of any passenger vehicle in the name of a person whose address indicated in the register held by the Société de l'assurance automobile du Québec under section 10 of the Highway Safety Code (chapter C-24.2) corresponds to a place situated in its territory. The by-law must indicate the amount of the tax.

A tax referred to in the first paragraph may apply only if an agreement for the collection of the tax has been entered into with the Société de l'assurance automobile du Québec. In such a case, the tax is collected by the Société at the time the sums provided for in section 21 or 31.1 of the Highway Safety Code are paid, and the Société must indicate the origin of the tax in a document submitted with the notice of payment or transaction receipt to any person referred to in the first paragraph.

The provisions of that Code and of its regulations that are applicable to the sums provided for in section 21 or 31.1 of that Code apply, with the necessary modifications, to that tax. However, the tax is not refundable in the case of a change of address.

"Passenger vehicle" means any such vehicle within the meaning of the Regulation respecting road vehicle registration (chapter C-24.2, r. 29).

This section does not apply to Ville de Laval or to any municipality whose territory is included in the urban agglomeration of Montréal or of Longueuil."

20. The Act is amended by inserting the following sections after section 500.5:

"**500.5.1.** Within the scope of a by-law made under the first paragraph of section 500.1, the municipality may, despite subparagraph 6 of the second paragraph of that section, impose a tax based on the value of any immovable that includes a dwelling that is vacant or underused for housing purposes where the following conditions are met:

(1) the by-law adopted under section 500.1

(*a*) specifies any type of dwelling concerned;

(*b*) sets out the criteria for ascertaining that such a dwelling is vacant or underused; and

(*c*) establishes the yearly reference period; and

(2) the tax rate applicable in respect of the reference period must not exceed the percentage, of the taxable value of the unit of assessment that includes the immovable, that is applicable under the following subparagraphs:

(*a*) 1%, where the municipality is beginning to impose the tax;

(*b*) 2%, where the municipality has been imposing the tax for at least one year; or

(*c*) 3%, where the municipality has been imposing the tax for at least two consecutive years.

For the purposes of subparagraph 2 of the first paragraph, where the unit of assessment belongs to the category of non-residential immovables and forms part of any of classes 1A to 8 provided for in section 244.32 of the Act respecting municipal taxation (chapter F-2.1), the value that may be taken into consideration consists in a percentage of the value of the unit that is equivalent to the percentage applicable, under the first paragraph of section 244.53 of that Act, in respect of the basic rate and according to the class of which the unit forms part. In the case of a unit forming part of class 9 or 10, the value that may be taken into consideration is $0.

Any part of the taxable value of the unit that corresponds to a tourist accommodation establishment that must be registered under the Tourist Accommodation Act (chapter H-1.01) as a general tourist accommodation establishment of the "tourist home" type, within the meaning of the regulations made for the purposes of that Act, may be added to the value taken into consideration under the second paragraph.

In addition, where the unit of assessment includes more than one dwelling, the value that may be taken into consideration must, taking into account, if applicable, the application of the second and third paragraphs, be multiplied by the quotient obtained by dividing the number of vacant or underused dwellings included in the unit during the reference period by the total number of dwellings it comprises.

"**500.5.2.** For the purposes of section 500.5.1, a dwelling is not vacant or underused if it is occupied at least 180 days a year by its owner, by a person of whom the owner is or was a relative or to whom the owner is or was connected by marriage or a civil union, including through a de facto spouse, or with whom the owner has or had a caregiving relationship, or by another occupant, in the latter case under a lease or sublease with a term of at least 180 days.

For the purposes of the first paragraph, a dwelling is deemed to be occupied

(1) during any period in which it is subject to an evacuation order issued by a judicial or administrative authority;

(2) during any period in which its occupant, where the dwelling is the occupant's principal residence, cannot occupy it due to his state of health;

(3) during the 24 months following its owner's death, where the dwelling was the owner's principal residence, or the death of a person of whom the owner was a relative or to whom the owner was connected by marriage or a civil union, including through a de facto spouse, or with whom the owner had a caregiving relationship, where the dwelling was that person's principal residence;

(4) during any period in which it is uninhabitable due to major work and the six months after the end of the work; and

(5) during any period in which it is intended to be used by its owner as a secondary residence and is not offered for rent to any tourist within the meaning of the Tourist Accommodation Act (chapter H-1.01).

The period referred to in subparagraph 4 of the second paragraph must not exceed 24 months after the beginning of the major work concerned.

The presumption provided for in subparagraph 5 of the second paragraph applies in respect of only one dwelling per owner in the territory of the municipality. In cases where more than one dwelling may be concerned, the owner shall designate one dwelling that is to benefit from the application of that subparagraph.

"**500.5.3.** In addition to any immovable of a person referred to in section 500.2, the municipality is not authorized to impose a tax referred to in the first paragraph of section 500.5.1 in respect of any dwelling referred to in one of the following paragraphs:

(1) a dwelling that does not meet all of the following conditions:

(*a*) it includes a separate exit leading outside or to a lobby or a shared hallway;

(*b*) it includes sanitary facilities and cooking facilities;

(*c*) the facilities referred to in subparagraph *b* are operational, supplied with running water and reserved for use by the dwelling's occupants; and

(*d*) it is habitable year-round;

(2) a dwelling that is not accessible year-round due to the closure or the absence of maintenance of a public highway;

(3) a dwelling in low-rental or modest-rental housing;

(4) a dwelling that is the subject of an operating agreement, in particular as affordable housing, entered into with the Société d'habitation du Québec, a municipality, the Government, a government minister or body, or the Canada Mortgage and Housing Corporation;

(5) a dwelling that is the subject of an operating agreement entered into with a person other than the persons mentioned in paragraph 4 and for which the rent is determined according to criteria set out in a program implemented under the Act respecting the Société d'habitation du Québec (chapter S-8);

(6) a dwelling included in a unit of assessment entered on the property assessment roll in the name of a housing bureau;

(7) a dwelling included in a unit of assessment listed under the heading "1100 chalet ou maison de villégiature" in the manual referred to in the Regulation respecting the real estate assessment roll (chapter F-2.1, r. 13) made under subparagraph 1 of the first paragraph of section 263 of the Act respecting municipal taxation (chapter F-2.1);

(8) a dwelling in a tourist accommodation establishment registered under the Tourist Accommodation Act (chapter H-1.01), unless it is a general tourist accommodation establishment of the "tourist home" type, within the meaning of the regulations made for the purposes of that Act; or

(9) a dwelling in a private seniors' residence identified in the register established under section 346.0.1 of the Act respecting health services and social services (chapter S-4.2).

Subparagraph 1 of the first paragraph does not apply to a dwelling that does not, because of a violation of a provision of a by-law regarding sanitation, construction or maintenance, meet all the conditions of that subparagraph."

21. Section 500.6 of the Act is amended

(1) by replacing "of the first paragraph of section 145.21 of that Act and that the dues are used to finance an expense referred to in that subparagraph" in the third paragraph by "or 3 of the first paragraph of section 145.21 of that Act and that the dues are used to finance an expense referred to in the subparagraph concerned";

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

"If the regulatory regime concerns shared transportation, the municipality may exercise the power provided for in the first sentence of the first paragraph even if the regime is not under its jurisdiction."

22. Section 500.7 of the Act is amended by inserting "and the territory in which they apply" at the end of subparagraph 2 of the first paragraph.

23. Article 14.2 of the Municipal Code of Québec (chapter C-27.1) is amended

(1) by striking out "local" in the first paragraph;

(2) by striking out the second paragraph;

(3) by replacing "the municipality may also" in the third paragraph by "the municipality may".

24. The Code is amended by inserting the following article after article 269:

"**269.1.** Subparagraph 4 of the first paragraph of article 269 does not apply to a contract whose object is the acquisition or leasing of goods from a business in which one of the municipality's officers or employees holds an interest, in either of the following cases:

(1) the business concerned is the only one in the territory of the municipality that offers the type of goods that the municipality wishes to acquire or lease and it is closer to the place where the sittings of the council are held than any other business offering the same type of goods that is situated in the territory of a neighbouring municipality; or

(2) where there is no business in the territory of the municipality that offers the type of goods that the municipality wishes to acquire or lease, the business concerned is situated in the territory of a neighbouring municipality and it is closer to the place where the sittings of the council are held than any other business that offers the same type of goods.

The Minister of Municipal Affairs, Regions and Land Occupancy shall determine, by regulation, the types of businesses from which goods may be acquired or leased under the first paragraph.

Construction materials that may be acquired in accordance with the first paragraph must be acquired solely for the purpose of carrying out repair or maintenance work and the total value of the materials acquired must not exceed $5,000 per project.

To be able to enter into a contract referred to in the first paragraph, the municipality must provide for that possibility in its by-law on contract management adopted under article 938.1.2 and prescribe in the by-law the publication, on its website, of the name of the officer or employee concerned, the name of the business, a list of each of the purchases or leases made, and the amounts of those purchases or leases. The information must be updated at least twice a year and tabled at the same frequency at a sitting of the municipal council.

If the municipality does not have a website, the information whose publication is required under the fourth paragraph must be published on the website determined in accordance with the third paragraph of article 961.4."

25. Article 979.1 of the Code is amended

(1) by adding the following sentence at the end of the first paragraph: "If the municipality has divided its territory into sectors for the purposes of the imposition of the general property tax pursuant to section 244.64.10 of the Act respecting municipal taxation, it may also fix specific rates for the categories and subcategories that vary according to those sectors.";

(2) by replacing ", 5, 6 and 7 of Division III.4" in subparagraph 1 of the third paragraph by "to 7 of Division III.4 and Division III.4.1".

26. The Code is amended by inserting the following article after article 992:

"**992.1.** For the purpose of financing shared transportation expenditures, any regional county municipality that has affirmed its jurisdiction with respect to all or part of the field of shared transportation may, by by-law and despite article 678.0.3, levy a tax on the registration of any passenger vehicle in the name of a person whose address indicated in the register held by the Société de l'assurance automobile du Québec under section 10 of the Highway Safety Code (chapter C-24.2) corresponds to a place situated in the territory over which the regional county municipality has jurisdiction, except for any part of that territory that is situated in the territory of the Communauté métropolitaine de Montréal or of Ville de Saint-Jérôme. The by-law must indicate the amount of the tax.

A tax referred to in the first paragraph may apply only if an agreement for the collection of the tax has been entered into with the Société de l'assurance automobile du Québec. In such a case, the tax is collected by the Société at the time the sums provided for in section 21 or 31.1 of the Highway Safety Code are paid, and the Société must indicate the origin of the tax in a document submitted with the notice of payment or transaction receipt to any person referred to in the first paragraph.

The provisions of that Code and of its regulations that are applicable to the sums provided for in section 21 or 31.1 of that Code apply, with the necessary modifications, to that tax. However, the tax is not refundable in the case of a change of address.

"Passenger vehicle" means any such vehicle within the meaning of the Regulation respecting road vehicle registration (chapter C-24.2, r. 29).

The by-law referred to in the first paragraph must be adopted by a majority of two-thirds of the votes cast."

27. The Code is amended by inserting the following articles after article 1000.5:

"**1000.5.1.** Within the scope of a by-law made under the first paragraph of article 1000.1, the municipality may, despite subparagraph 6 of the second paragraph of that article, impose a tax based on the value of any immovable that includes a dwelling that is vacant or underused for housing purposes where the following conditions are met:

(1) the by-law adopted under article 1000.1

(*a*) specifies any type of dwelling concerned;

(*b*) sets out the criteria for ascertaining that such a dwelling is vacant or underused; and

(*c*) establishes the yearly reference period; and

(2) the tax rate applicable in respect of the reference period must not exceed the percentage, of the taxable value of the unit of assessment that includes the immovable, that is applicable under the following subparagraphs:

(*a*) 1%, where the municipality is beginning to impose the tax;

(*b*) 2%, where the municipality has been imposing the tax for at least one year; or

(*c*) 3%, where the municipality has been imposing the tax for at least two consecutive years.

For the purposes of subparagraph 2 of the first paragraph, where the unit of assessment belongs to the category of non-residential immovables and forms part of any of classes 1A to 8 provided for in section 244.32 of the Act respecting municipal taxation (chapter F-2.1), the value that may be taken into consideration consists in a percentage of the value of the unit that is equivalent to the percentage applicable, under the first paragraph of section 244.53 of that Act, in respect of the basic rate and according to the class of which the unit forms part. In the case of a unit forming part of class 9 or 10, the value that may be taken into consideration is $0.

Any part of the taxable value of the unit that corresponds to a tourist accommodation establishment that must be registered under the Tourist Accommodation Act (chapter H-1.01) as a general tourist accommodation establishment of the "tourist home" type, within the meaning of the regulations made for the purposes of that Act, may be added to the value taken into consideration under the second paragraph.

In addition, where the unit of assessment includes more than one dwelling, the value that may be taken into consideration must, taking into account, if applicable, the application of the second and third paragraphs, be multiplied by the quotient obtained by dividing the number of vacant or underused dwellings included in the unit during the reference period by the total number of dwellings it comprises.

"**1000.5.2.** For the purposes of article 1000.5.1, a dwelling is not vacant or underused if it is occupied at least 180 days a year by its owner, by a person of whom the owner is or was a relative or to whom the owner is or was connected by marriage or a civil union, including through a de facto spouse, or with whom the owner has or had a caregiving relationship, or by another occupant, in the latter case under a lease or sublease with a term of at least 180 days.

For the purposes of the first paragraph, a dwelling is deemed to be occupied

(1) during any period in which it is subject to an evacuation order issued by a judicial or administrative authority;

(2) during any period in which its occupant, where the dwelling is the occupant's principal residence, cannot occupy it due to his state of health;

(3) during the 24 months following its owner's death, where the dwelling was the owner's principal residence, or the death of a person of whom the owner was a relative or to whom the owner was connected by marriage or a civil union, including through a de facto spouse, or with whom the owner had a caregiving relationship, where the dwelling was that person's principal residence;

(4) during any period in which it is uninhabitable due to major work and the six months after the end of the work; and

(5) during every period in which it is intended to be used by its owner as a secondary residence and is not offered for rent to any tourist within the meaning of the Tourist Accommodation Act (chapter H-1.01).

The period referred to in subparagraph 4 of the second paragraph must not exceed 24 months after the beginning of the major work concerned.

The presumption provided for in subparagraph 5 of the second paragraph applies in respect of only one dwelling per owner in the territory of the municipality. In cases where more than one dwelling may be concerned, the owner shall designate one dwelling that is to benefit from the application of that subparagraph.

"**1000.5.3.** In addition to any immovable of a person referred to in article 1000.2, the municipality is not authorized to impose a tax referred to in the first paragraph of article 1000.5.1 in respect of any dwelling referred to in one of the following paragraphs:

(1) a dwelling that does not meet all of the following conditions:

(*a*) it includes a separate exit leading to the outside or to a lobby or a shared hallway;

(*b*) it includes sanitary facilities and cooking facilities;

(*c*) the facilities referred to in subparagraph *b* are operational, supplied with running water and reserved for use by the dwelling's occupants; and

(*d*) it is habitable year-round;

(2) a dwelling that is not accessible year-round due to the closure or the absence of maintenance of a public highway;

(3) a dwelling in low-rental or modest-rental housing;

(4) a dwelling that is the subject of an operating agreement, in particular as affordable housing, entered into with the Société d'habitation du Québec, a municipality, the Government, a government minister or body, or the Canada Mortgage and Housing Corporation;

(5) a dwelling that is the subject of an operating agreement entered into with a person other than the persons mentioned in paragraph 4 and for which the rent is determined according to criteria set out in a program implemented under the Act respecting the Société d'habitation du Québec (chapter S-8);

(6) a dwelling that is included in a unit of assessment entered on the property assessment roll in the name of a housing bureau;

(7) a dwelling included in a unit of assessment listed under the heading "1100 chalet ou maison de villégiature" in the manual referred to in the Regulation respecting the real estate assessment roll (chapter F-2.1, r. 13) made under subparagraph 1 of the first paragraph of section 263 of the Act respecting municipal taxation (chapter F-2.1);

(8) a dwelling in a tourist accommodation establishment registered under the Tourist Accommodation Act (chapter H-1.01), unless it is a "tourist home" type general tourist accommodation establishment, within the meaning of the regulations made for the purposes of that Act; or

(9) a dwelling in a private seniors' residence identified in the register established under section 346.0.1 of the Act respecting health services and social services (chapter S-4.2).

Subparagraph 1 of the first paragraph does not apply to a dwelling that does not, because of a violation of a provision of a by-law regarding sanitation, construction or maintenance, meet all the conditions of that subparagraph."

28. Article 1000.6 of the Code is amended

(1) by replacing "for a building or subdivision permit or for a certificate of authorization or occupancy and that the dues are used to finance an expense referred to in subparagraph 2 of the first paragraph of section 145.21 of that Act" in the third paragraph by "referred to in subparagraph 2 or 3 of the first paragraph of section 145.21 of that Act and that the dues are used to finance an expense referred to in the subparagraph concerned";

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

"If the regulatory regime referred to in the first paragraph concerns shared transportation, the municipality may exercise the power provided for in the first sentence of that paragraph even if the regime is not under its jurisdiction."

29. Article 1000.7 of the Code is amended by inserting "and the territory in which they apply" at the end of subparagraph 2 of the first paragraph.

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE MONTRÉAL

30. Section 96.1 of the Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01) is amended

(1) by replacing "in the notice of payment" in the second paragraph by "in a document submitted with the notice of payment";

(2) by replacing the first sentence of the third paragraph by the following sentence: "The provisions of that Code and of its regulations that are applicable to the sums provided for in section 21 or 31.1 of that Code apply, with the necessary modifications, to that tax."

MUNICIPAL POWERS ACT

31. Section 4 of the Municipal Powers Act (chapter C-47.1) is amended by adding the following subparagraph at the end of the first paragraph:

"(9) housing."

32. The Act is amended by inserting the following chapter after section 84:

"**CHAPTER IX.1**

"HOUSING

"**84.1.** A local municipality may lease an immovable it possesses for housing purposes.

It may entrust a person with the management and leasing of such an immovable.

A contract under the second paragraph may also stipulate that the person must finance any work carried out under the contract. In such a case, the Municipal Works Act (chapter T-14) does not apply to the work.

"**84.2.** A local municipality may grant assistance, including in the form of a tax credit, for the following purposes:

(1) transitional lodging of persons in need;

(2) increasing or maintaining the supply of social or affordable housing or of dwellings intended for persons pursuing studies within the meaning of article 1979 of the Civil Code; and

(3) the proper operation of a body that administers social or affordable housing.

The Municipal Aid Prohibition Act (chapter I-15) does not apply to assistance granted under subparagraph 2 of the first paragraph and whose purpose is the creation of a housing project that is the subject of an agreement entered into between a government department or body and a third person, where that agreement expressly provides for the possibility of a municipal contribution. However, municipal assistance must not be granted for a period that exceeds the duration of the agreement.

"**84.3.** A local municipality may, by by-law and in accordance with the policy directions defined for that purpose in its planning program, adopt a program under which it grants assistance, including in the form of a tax credit, to any owner of a single-family housing unit having the following characteristics:

(1) it includes an accessory dwelling; and

(2) one of the dwellings is occupied either by a caregiver of the occupant of the other dwelling or by a person who is or was a relative of the occupant of the other dwelling, or is or was connected by marriage or a civil union, including through a de facto spouse, to that occupant.

"**84.4.** A local municipality may, by by-law, establish an assistance program aimed at promoting the construction or development of rental dwellings, except for dwellings intended for tourism purposes.

The financial assistance may take the form of a subsidy, a loan or a tax credit and its duration must not exceed 5 years or, in the case of a loan, 20 years. The Municipal Aid Prohibition Act (chapter I-15) does not apply to such assistance.

The program must include rules to ensure that a dwelling built with the help of assistance referred to in the first paragraph continues to be used for residential rental purposes for at least five years.

The by-law referred to in the first paragraph must be approved by the Minister if the annual average of the total value of the assistance that may be granted exceeds $25,000 or 1% of the total appropriations provided for in the municipality's budget for its operating expenses for the current fiscal year, whichever is higher.

After the adoption of a by-law submitted to the Minister for approval, the municipality must give public notice describing the object of the by-law and stating the right of any taxpayer to send his or her written objection to the Minister within 30 days following publication of the notice. Each year, a report on the assistance granted under the program is submitted to the council of the municipality. The report is then published on the municipality's website or, if it does not have a website, on the website of the regional county municipality whose territory includes that of the municipality.

"**84.5.** A local municipality may, by by-law and according to the terms and conditions determined by government regulation, establish a program under which it grants assistance in the form of loans to facilitate access to ownership.

"**84.6.** A local municipality may, by by-law and in accordance with the policy directions defined for that purpose in its planning program, establish an assistance program aimed at encouraging new residents to settle in its territory if the following conditions are met:

(1) the municipality is not situated in a census metropolitan area;

(2) the municipality has a population of less than 5,000 inhabitants; and

(3) according to the estimates of the Institut de la statistique du Québec, the variation in the municipality's population has been less than 0.5% for at least three years, or a proportion that is equal to or greater than 30% of its population is 65 years of age or older.

Assistance may be granted only for the purpose of promoting the acquisition of land, situated in a part of the territory of the municipality that is determined by the municipality and included within an urbanization perimeter that is delimited in a land use planning and development plan, on which to build the principal residence of the beneficiary of the assistance. The assistance may take the form of land alienated free of charge or on preferential terms, or of a subsidy or tax credit.

The duration of the assistance program must not exceed five years, but the program may be renewed if the conditions set out in the first paragraph continue to be met.

The by-law must be approved by the Minister if the annual average of the total value of the assistance that may be granted exceeds $25,000 or 1% of the total appropriations provided for in the municipality's budget for its operating expenses for the current fiscal year, whichever is higher.

After the adoption of a by-law submitted to the Minister for approval, the municipality must give public notice describing the object of the by-law and stating the right of any taxpayer to send his or her written objection to the Minister within 30 days following publication of the notice.

Each year, a report on the assistance granted under the program is submitted to the council of the municipality. The report is then published on the municipality's website or, if it does not have a website, on the website of the regional county municipality whose territory includes that of the municipality."

33. Section 90 of the Act is amended by replacing "in sections 4 and" in the first paragraph by "in section 4, except subparagraph 9 of the first paragraph, and sections".

34. Section 91.3 of the Act is repealed.

35. The Act is amended by inserting the following section after section 95.1:

"**95.2.** A local municipality may enter into an agreement with any other local municipality respecting the sharing of certain revenues derived from the general property tax, from a tax imposed under section 500.1 of the Cities and Towns Act (chapter C-19) or article 1000.1 of the Municipal Code of Québec (chapter C-27.1) or from dues charged under section 500.6 of that Act or article 1000.6 of that Code.

The agreement must contain

(1) a detailed description of its purpose;

(2) the terms governing the sharing of the revenues between the municipalities that are parties to the agreement;

(3) a statement regarding the duration of the agreement and, if applicable, the terms governing its renewal.

The agreement may also, for the purposes of the carrying out of its object, provide for the establishment of a fund. It must then include the terms governing the establishment, administration and use of the fund.

If the revenues are derived from dues, the agreement must provide for the establishment of a fund referred to in the third paragraph, which fund must be exclusively intended to receive such revenues and help fund the regulatory regime for which the dues are collected."

36. Section 101 of the Act is amended

(1) by replacing "84 and 88, section" in the first paragraph by "84.1, sections 84.2 and 84.4, except the power to grant a tax credit, sections 88 and";

(2) by inserting "housing," after "with regard to" in the third paragraph.

ACT RESPECTING DUTIES ON TRANSFERS OF IMMOVABLES

37. Section 11 of the Act respecting duties on transfers of immovables (chapter D-15.1) is amended by replacing the second paragraph by the following paragraphs:

"However, a municipality may, by by-law, prescribe the terms according to which transfer duties may also be paid in several instalments. In such a case, each portion of the transfer duties becomes exigible on the date on which it is due and interest thereon accrues only from that date, at the rate provided for in the first paragraph.

Despite the second paragraph, the balance of the transfer duties becomes exigible if the immovable is the subject of a new transfer.

The account must inform the debtor of the rules applicable to the debtor according to this section."

38. The Act is amended by inserting the following section after section 13.1:

"**13.2.** Despite sections 13 and 13.1, any claim resulting from transfer duties paid in several instalments, except the portion of the claim that is unpaid as the result of fraudulent representation or of a declaration equivalent to fraud, is prescribed, for the portion of the duties that is exigible at each instalment, by three years from the date it is exigible."

39. Section 16 of the Act is amended by replacing "within the time prescribed in section 11 may bring an action in accordance with that Title to recover any overpayment of the amount the transferee may be lawfully bound to pay. The transferee must exercise such recourse within 90 days from the expiry of the time provided in section 11" in the second paragraph by "or, if an option to pay in several instalments was chosen, having paid the first instalment within the time prescribed in section 11 may bring an action in accordance with that Title to contest the amount specified in the account. The transferee must exercise such recourse within 90 days after the expiry of the time prescribed for the payment or the first instalment".

40. Section 17.1 of the Act is amended by replacing "rate referred to in" in the second paragraph by "rate applicable under".

ACT RESPECTING ELECTIONS AND REFERENDUMS IN MUNICIPALITIES

41. The Act respecting elections and referendums in municipalities (chapter E-2.2) is amended by inserting the following section after section 305:

"**305.0.1.** Section 304 does not apply to a contract whose object is the acquisition or leasing of goods by the municipality from a business in which a member of the council of that municipality holds an interest in either of the following cases:

(1) the business concerned is the only one in the territory of the municipality that offers the type of goods that the municipality wishes to acquire or lease and it is closer to the place where the sittings of the council are held than any other business offering the same type of goods that is situated in the territory of a neighbouring municipality; or

(2) where there is no business in the territory of the municipality that offers the type of goods that the municipality wishes to acquire or lease, the business concerned is situated in the territory of a neighbouring municipality and it is closer to the place where the sittings of the council are held than any other business offering the same type of goods.

The Minister of Municipal Affairs, Regions and Land Occupancy shall determine, by regulation, the types of businesses from which goods may be acquired or leased under the first paragraph.

Construction materials that may be acquired in accordance with the first paragraph must be acquired solely for the purpose of carrying out repair or maintenance work and the total value of the materials acquired must not exceed $5,000 per project.

Section 304 does not apply to a contract whose object is the furnishing of services for the benefit of the municipality by a member of the council of that municipality or by an enterprise in which the council member has an interest if the following conditions are met:

(1) the service is furnished manually and requires, in general, a physical presence in the territory of the municipality or in its facilities; and

(2) the following actions have been carried out:

(*a*) in the case of a contract for which the expenditure is below the threshold from which a public call for tenders is required under section 573 of the Cities and Towns Act (chapter C-19) or article 935 of the Municipal Code of Québec (chapter C-27.1), the municipality, in the manner provided for in sections 573.1 and 573.3.0.0.1 of that Act or articles 936 and 938.0.0.1 of that Code, called, in writing, for tenders from at least three suppliers and published a notice of intention, but those actions did not enable it to select a tenderer, and

(*b*) in the case of a contract requiring a public call for tenders, the municipality made a first call for tenders that did not enable it to select a tenderer, followed by a second call for tenders with conditions identical to those of the first and after which only the council member or the enterprise in which the council member has an interest submitted a compliant tender.

In the case of a contract referred to in subparagraph *a* of subparagraph 2 of the fourth paragraph, the council member or the enterprise in which the council member has an interest must not have submitted a tender.

In the case of a contract referred to in subparagraph *b* of subparagraph 2 of the fourth paragraph, the council member or the enterprise in which the council member has an interest must not have submitted a tender during the first call for tenders and the member must in no way, during the second call for tenders, have participated in the contract awarding process or benefitted from preferential treatment compared to other potential tenderers.

The maximum term of a contract referred to in the fourth paragraph, including any renewal, is two years.

To be able to enter into a contract referred to in the first or fourth paragraph of this section, the municipality must provide for that possibility in its by-law on contract management adopted under section 573.3.1.2 of the Cities and Towns Act or article 938.1.2 of the Municipal Code of Québec and prescribe in the by-law the publication, on its website, of the name of the council member and, if applicable, the name of the enterprise with which the contract is entered into as well as, as the case may be, a list of each of the purchases or leases made and the amounts of those purchases or leases or the object of the service contract and its price. The information must be updated at least twice a year and tabled at the same frequency at a sitting of the municipal council.

If the municipality does not have a website, the information whose publication is required under the eighth paragraph must be published on the website determined in accordance with the third paragraph of section 477.6 of the Cities and Towns Act or of article 961.4 of the Municipal Code of Québec."

ACT RESPECTING THE EXERCISE OF CERTAIN MUNICIPAL POWERS IN CERTAIN URBAN AGGLOMERATIONS

42. Section 85 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001) is amended by replacing "or article 1000.1 of the Municipal Code of Québec (chapter C-27.1)" in the first paragraph by ", article 1000.1 of the Municipal Code of Québec (chapter C-27.1) or section 244.64.10 of the Act respecting municipal taxation (chapter F-2.1)".

43. The Act is amended by inserting the following sections after section 99.1:

"**99.1.1.** The urban agglomeration council may, by a by-law that is subject to the right of objection under section 115, require a contribution referred to in subparagraph 2 or 3 of the first paragraph of section 145.21 of the Act respecting land use planning and development (chapter A-19.1).

A contribution required under the first paragraph may apply only if an agreement for the collection of the contribution has been entered into with the related municipality in whose territory the contribution is required.

The provisions of the Act respecting land use planning and development that are applicable to a by-law adopted under subparagraph 2 or 3 of the first paragraph of section 145.21 of that Act apply to the by-law adopted under the first paragraph of this section, with the necessary modifications.

"**99.1.2.** If an intervention that is subject to the payment of the contribution may, in the territory of a related municipality with which a collection agreement has been entered into, be carried out without a permit or certificate being required, the urban agglomeration council may, by by-law, require that such a permit or certificate be obtained for the carrying out of the intervention.

The provisions of such a by-law requiring a permit or certificate to be obtained and prescribing a permit or certificate issuing system that conflict with the provisions of a related municipality's by-law dealing with the same matters have no effect with respect to the territory where such a by-law of a related municipality is in force.

"**99.1.3.** A municipality that collects a contribution required under section 99.1.1, pursuant to an agreement referred to in the second paragraph of that section, may establish a tariff of fees for the issue of permits and certificates relating to the interventions that are subject to that contribution, regardless of whether the permit or certificate is required under its by-law or under a by-law of the urban agglomeration council.

The municipality may also prescribe which plans and documents must be submitted in support of an application for a permit or certificate in order to assess whether the interventions covered by the application should be made subject to the contribution, regardless of whether the permit or certificate is required under a by-law of the municipality or under a by-law of the urban agglomeration council."

44. Section 115 of the Act is amended by inserting ", 99.1.1" after "85" in the first paragraph.

45. Section 118.10 of the Act is amended by inserting "99.1.1," after "69,".

46. Section 118.12 of the Act is amended by inserting "99.1.1," after "69,".

47. Section 118.39 of the Act is amended by inserting "99.1.1," after "69,".

48. Section 118.95 of the Act is amended by inserting "99.1.1," after "69,".

ACT RESPECTING MUNICIPAL TAXATION

49. The Act respecting municipal taxation (chapter F-2.1) is amended by inserting the following section after section 57.1.1:

"**57.2.** The roll of a local municipality which has adopted a resolution dividing its territory into sectors in accordance with Division III.4.1 of Chapter XVIII shall identify the sector to which each unit of assessment belongs.

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 paragraph to be made unless it received an authenticated copy of the resolution before 1 April preceding the first fiscal year for which the roll is drawn up or, if a preliminary roll has been provided for in accordance with the first paragraph of section 244.64.1.1 or 244.64.8.2, unless it received such a copy not later than the following 15 September. The body may cause the entries to be made even if the copy is received after the expiry of the time limit."

50. Section 71.1 of the Act is replaced by the following section:

"**71.1.** If a municipality has provided for a preliminary roll to be deposited under the first paragraph of section 244.64.1.1 or 244.64.8.2,

(1) the roll that the assessor deposits at the office of the clerk in accordance with section 70 is a preliminary roll;

(2) section 71 does not apply to the deposit of that preliminary roll; and

(3) the definitive roll must be signed and deposited at the office of the clerk not later than the following 1 November.

Only alterations relating to the entry on the roll of subcategories of immovables, determined in accordance with subdivision 6 or 6.1 of Division III.4 of Chapter XVIII, or of sectors, determined in accordance with Division III.4.1 of Chapter XVIII, may be made to the preliminary roll in order to make it the definitive roll."

51. The Act is amended by inserting the following section after section 78:

"**78.1.** The documents gathered or prepared by the assessor may, in addition to for the purposes of this Act, be consulted or examined by an officer or employee of the local municipality, the municipal body responsible for assessment or an intermunicipal board where they are necessary in order to respond to an emergency that is in connection with an immovable and could affect the safety of persons or property or for the purposes of prevention in respect of such an immovable."

52. Section 79 of the Act is amended

(1) in the second paragraph,

(*a*) by replacing "respecting the immovable of which he is the owner or the occupant or respecting" by "and obtain a copy of it if the document relates to the immovable of which he is the owner or the occupant or to";

(*b*) by striking out "to examine a document";

(2) in the third paragraph,

(*a*) by replacing "local municipality, the municipal body responsible for assessment" by "persons and bodies referred to in section 78.1";

(*b*) by replacing "other municipal body responsible for assessment" by "municipal body responsible for assessment other than the one referred to in that section";

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

"Transcription, reproduction and transmission fees not exceeding the fees that a municipal body may require in accordance with a regulation made under subparagraph 1 of the first paragraph of section 155 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1) may be required to obtain a document under the second paragraph. In that case, the terms and conditions of payment prescribed in the regulation apply to such fees."

53. Section 79.1 of the Act is amended

(1) in the first paragraph,

(*a*) by replacing "examine a document" by "examine a document and obtain a copy of it that is";

(*b*) by inserting "or of which that occupant wishes to obtain a copy" after "wishes to examine";

(2) by inserting "or obtain a copy of it" after "document" in the second paragraph;

(3) in the third paragraph,

(*a*) by replacing "be examined. In such a case" by "be examined and no copy of it may be obtained. In that case";

(*b*) by inserting ", in which case the fourth paragraph of section 79 applies, with the necessary modifications" at the end;

(4) in the fourth paragraph,

(*a*) by inserting "and obtain a copy of it" after "examine a document";

(*b*) by replacing "the occupant of a business establishment" by "the right of the occupant of a business establishment to examine a document and obtain a copy of it".

54. Section 80.1 of the Act is amended by inserting "or obtain a copy of it" after "document" in the second paragraph.

55. Section 174 of the Act is amended by inserting the following paragraph after paragraph 13.1.1:

"(13.2) with regard to section 57.2, 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 becomes or ceases to be subject to that section;".

56. Section 204 of the Act is amended by replacing "or the Conservatoire de musique et d'art dramatique du Québec" in paragraph 13 by ", the Conservatoire de musique et d'art dramatique du Québec or the Institut de recherches cliniques de Montréal".

57. Section 236 of the Act is amended by replacing "or the Conservatoire de musique et d'art dramatique du Québec" in subparagraph *c* of paragraph 1 by ", the Conservatoire de musique et d'art dramatique du Québec or the Institut de recherches cliniques de Montréal".

58. Section 244.30 of the Act is amended by striking out subparagraph 3 of the first paragraph.

59. Section 244.35 of the Act is repealed.

60. Section 244.37 of the Act is amended by replacing “to 244.35” in the second paragraph by “and 244.34”.

61. Subdivision D of subdivision 3 of Division III.4 of Chapter XVIII of the Act, comprising section 244.46, is repealed.

62. Section 244.49 of the Act is amended by replacing “The rate specific to the category of serviced vacant land shall not exceed twice the basic” in the second paragraph by “It shall not exceed four times that”.

63. Section 244.50 of the Act is amended by replacing “to 244.35” in the second paragraph by “and 244.34”.

64. Section 244.53 of the Act is amended, in the third paragraph,

(1) by replacing “the category of immovables consisting of six or more dwellings,” by “a subcategory of residential immovables established in accordance with subdivision 6.1,”;

(2) by replacing “category and higher than” by “subcategory and different from”;

(3) by replacing “category of immovables consisting of six or more dwellings is” by “subcategory is”;

(4) by replacing “category.” by “subcategory.”

65. Section 244.56 of the Act is amended by replacing “category of immovables with six dwellings or more” in the second paragraph by “subcategory of residential immovables”.

66. Section 244.64.1 of the Act is amended

(1) by striking out “up to a maximum of four” in the first paragraph; and

(2) by striking out the second paragraph.

67. The Act is amended by inserting the following sections after section 244.64.1:

"**244.64.1.1.** Before the roll is deposited in accordance with section 70 and not later than 15 September preceding the first fiscal year for which the roll is drawn up, the municipality shall adopt a resolution expressing its intention to establish or modify subcategories. The resolution may also provide for the deposit of a preliminary roll referred to in section 71.1.

A resolution adopted after the roll is deposited in accordance with section 70 or 71, as the case may be, is null.

"**244.64.1.2.** The resolution establishing or amending a division referred to in section 244.64.1 must be adopted before the roll to which it applies is deposited and must not be amended or repealed after the roll is deposited. The resolution has effect for the purposes of the fiscal years for which the roll is drawn up and retains its effects in respect of subsequent rolls until it is amended or repealed.

A resolution adopted after the roll is deposited in accordance with section 70, 71 or 71.1, as the case may be, is null."

68. Section 244.64.2 of the Act is amended by replacing "The location of an immovable in the territory of a municipality may not be used as a determining criterion" in the second paragraph by "Neither the location nor the value of an immovable in the territory of a municipality may be used as a determining criterion".

69. Section 244.64.4 of the Act is amended by replacing "71.1" in the first paragraph by "244.64.1.1".

70. The Act is amended by inserting the following subdivision after section 244.64.8:

"§6.1. — *Rules relating to the establishment of subcategories of residential immovables within the residual category*

"**244.64.8.1.** For the purpose of setting, for a given fiscal year, two or more specific rates in respect of residential immovables, any local municipality may, in accordance with this subdivision, divide the composition of the residual category, as provided for in section 244.37, into subcategories of immovables, including a residual subcategory.

"**244.64.8.2.** Before the roll is deposited in accordance with section 70 and not later than 15 September preceding the first fiscal year for which the roll is drawn up, the municipality shall adopt a resolution expressing its intention to establish or modify subcategories. The resolution may also provide for the deposit of a preliminary role referred to in section 71.1.

A resolution adopted after the roll is deposited in accordance with section 70 or 71, as the case may be, is null.

"**244.64.8.3.** The resolution establishing or amending a division referred to in section 244.64.8.1 must be adopted before the roll to which it applies is deposited and must not be amended or repealed after the roll is deposited. The resolution has effect for the purposes of the fiscal years for which the roll is drawn up and retains its effects in respect of subsequent rolls until it is amended or repealed.

A resolution adopted after the roll is deposited in accordance with section 70, 71 or 71.1, as the case may be, is null.

"**244.64.8.4.** Any criterion for determining the subcategories, other than the residual subcategory, must be based on a characteristic of the residential immovables entered on the roll.

Neither the location nor the value of an immovable in the territory of a municipality may be used as a determining criterion.

"**244.64.8.5.** The composition of the residual subcategory shall vary according to the various assumptions concerning the existence of rates specific to the other subcategories.

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

"**244.64.8.6.** Section 57.1.1 applies, with the necessary modifications, to the identification of the units of assessment that belong to the subcategories established by the resolution adopted under section 244.64.8.1 and the entry of the information required for the purposes of this subdivision. Among the modifications required for the purposes of section 57.1.1, the resolution that must, under the fourth paragraph of that section, be transmitted to the municipal body responsible for assessment is the resolution referred to in the first paragraph of section 244.64.8.2 rather than the one referred to in the second paragraph of section 57.1.1.

Any assessment notice sent to a person under this Act must, if applicable, specify the subcategory determined under this subdivision to which the unit of assessment belongs and provide any information required for the purposes of this subdivision regarding that unit.

"**244.64.8.7.** If a resolution adopted under section 244.64.8.1 is in force, the municipality may, for a fiscal year to which the resolution applies, set a rate specific to any subcategory determined by the resolution.

"**244.64.8.8.** The basic rate shall constitute the rate specific to the residual subcategory.

The rate specific to any subcategory other than the residual subcategory must also be equal to or greater than 66.6% of the rate specific to the residual subcategory and shall not exceed 133.3% of that rate.

"**244.64.8.9.** The second paragraph of sections 244.36.0.1, 244.36.1 and 244.37 as well as sections 244.50 to 244.58 apply, with the necessary modifications, to the subcategories referred to in this subdivision and to the rates set in accordance with it.

For that application, a reference to the basic rate is deemed to be a reference to the rate specific to the subcategory to which the unit of assessment concerned by the application belongs.

However, for the application of sections 244.50 to 244.58, if a unit of assessment belongs to two or more subcategories, a reference to the basic rate is deemed to be a reference to the rate specific to the subcategory corresponding to the predominant portion of the value of the unit or part of the unit associated with those subcategories.

Despite the third paragraph, if the value of the unit or part of the unit associated with those subcategories is equal to or greater than 25 million dollars, and each of at least two subcategories represents 30% or more of that value, a reference to the basic rate is deemed to be a reference to the rate obtained by combining part of the rate specific to each subcategory representing 30% or more of that value, such part being determined on the basis of the proportion that the value of the subcategory concerned is of the total value of the subcategories so retained.

"**244.64.8.10.** If a provision of an Act refers to the residual category, that provision is deemed to refer, with the necessary modifications, to the residual subcategory or, as the case may be, to any subcategory established in accordance with this subdivision."

71. The Act is amended by inserting the following division after section 244.64.9:

"**DIVISION III.4.1**

"VARIOUS SECTORS FOR THE PURPOSES OF THE IMPOSITION OF THE GENERAL PROPERTY TAX

"§1. — *Rules relating to the establishment of sectors*

"**244.64.10.** Every local municipality may, in accordance with the provisions of this division, divide its territory into sectors for the purposes of the imposition of the general property tax.

"**244.64.11.** The resolution establishing a sector or amending its boundaries must be adopted before the roll is deposited in accordance with section 70 and not later than 15 September preceding the first fiscal year for which the roll is drawn up. The resolution has effect for the purposes of the fiscal years for which the roll is drawn up and retains its effects in respect of subsequent rolls until it is amended or repealed.

A resolution adopted after the roll is deposited in accordance with section 70 or 71, as the case may be, is null.

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

"A. — Uniform sectoral rates

"**244.64.12.** The municipality shall set a sectoral general property tax rate in respect of each sector.

That rate must be equal to or greater than 66.6% of the standardized sectoral rate established in accordance with section 244.64.13. It shall not however exceed 133.3% of the standardized sectoral rate.

"**244.64.13.** The standardized sectoral rate corresponds to the average of the sectoral general property tax rates weighted according to the proportion that the sum of the taxable values of the immovables situated in the sector to which the sectoral rate applies is of the sum of the taxable values of the immovables situated in the whole territory of the municipality.

For the purposes of the first paragraph, "taxable value" means, in addition to its ordinary meaning, the non-taxable value where

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

(*b*) a sum corresponding to the amount of the municipal property taxes that would be payable in respect of an immovable, if the immovable were taxable, must be paid 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.

"**244.64.14.** In any legislative or regulatory provisions, except in this subdivision, a reference to the general property tax rate is, unless otherwise indicated by the context, a reference to the standardized sectoral rate established in accordance with section 244.64.13.

"B. — Various sectoral rates

"i. — General rules

"**244.64.15.** The provisions of Division III.4 of this chapter, except section 244.38, apply to the establishment of various general property tax rates that vary according to the sectors, unless this division indicates otherwise and with the necessary modifications.

"**244.64.16.** The municipality shall set a sectoral basic rate in respect of each sector.

That rate shall constitute the sectoral rate specific to the residual category. It must be equal to or greater than 66.6% of the standardized basic rate established in accordance with section 244.64.17. It shall not however exceed 133.3% of the standardized basic rate.

"**244.64.17.** The standardized basic rate corresponds to the average of the sectoral basic rates weighted according to the proportion that the sum of the taxable values of the immovables situated in the sector to which the sectoral basic rate applies is of the sum of the taxable values of the immovables situated in the whole territory of the municipality.

The second paragraph of section 244.64.13 applies to the first paragraph, with the necessary modifications.

"**244.64.18.** The municipality may also set, in respect of each sector, a sectoral rate specific to one or more categories other than the residual category.

If the municipality sets such a rate, a reference to the basic rate is, in any legislative or regulatory provision and subject to the provisions of this division, unless otherwise indicated by the context, a reference to the standardized basic rate established in accordance with section 244.64.17.

Despite the second paragraph, a reference to the basic rate is, for the purposes of the third paragraph of section 244.37, subdivision 4 of Division III.4 of this chapter and section 244.59, a reference to the sectoral basic rate.

"**244.64.19.** In any legislative or regulatory provision, except in this division, a reference to a category of immovables is, unless otherwise indicated by the context and with the necessary modifications, a reference to a category of immovables established in respect of a sector under this subdivision.

"ii. — Rules applicable to the establishment of subcategories of immovables within the category of non-residential immovables or subcategories of residential immovables within the residual category

"**244.64.20.** The municipality may divide, in respect of each sector, the composition of the category of non-residential immovables and of the residual category into subcategories of immovables. Such subcategories may vary according to the sectors.

"**244.64.21.** If the municipality divides the composition of the residual category in respect of a sector, a reference to the basic rate is, for the purposes of the first paragraph of section 244.64.8.8, a reference to the sectoral basic rate.

For the purposes of the second paragraph of that section, a reference to the rate specific to the residual subcategory is a reference to the standardized basic rate established in accordance with section 244.64.17.

This section applies despite the second paragraph of section 244.64.18.

"**244.64.22.** For the purposes of section 244.64.8.9, the rule set out in the second paragraph of section 244.64.18 does not apply.

"**244.64.23.** In any legislative or regulatory provision, except in this division, a reference to a subcategory of immovables is, unless otherwise indicated by the context and with the necessary modifications, a reference to a subcategory of immovables established in respect of a sector under this subdivision.

"iii. — Rules applicable to the establishment of separate property tax rates for the category of non-residential immovables based on the property assessment

"**244.64.24.** The municipality may, rather than set a single rate specific to the category of non-residential immovables, to each subcategory of non-residential immovables or to the category of industrial immovables in respect of a sector, set a second, higher rate for the sector, applicable beginning only at a certain level of taxable value specified by the municipality.

"§3. — *Special rules relating to the establishment of other taxes or tax credits*

"**244.64.25.** A municipality that, in respect of a sector, imposes the general property tax at a sectoral rate specific to the category of serviced vacant land may, in respect of the same sector, impose a tax on unserviced vacant land.

The provisions of Division III.5 of this chapter apply, with the necessary modifications, to the imposition of the tax on unserviced vacant land. Despite the second paragraph of section 244.64.18, a reference to the basic rate is, for the purposes of section 244.67, a reference to the sectoral basic rate.

"**244.64.26.** Despite the second paragraph of section 244.64.18, a reference to the basic rate is, for the purposes of Division IV.1 of this chapter, a reference to the sectoral basic rate."

72. The Act is amended by inserting the following division after section 253.0.2:

"**DIVISION IV.1**

"TAX CREDIT RELATING TO CERTAIN VACANT LAND ACQUIRED BY SUCCESSION

"**253.1.** The municipality shall grant, on request, a tax credit to any person having acquired, by succession, ownership of an immovable or an undivided share of an immovable that is included in a unit of assessment entered on the roll in the name of that person if the municipality

(1) fixes, under section 244.29, for a fiscal year, a rate specific to the category of serviced vacant land that is greater than twice the basic rate;

(2) imposes, under the provisions of Division III.5 of this chapter, a tax on unserviced vacant land at a rate greater than the basic rate.

The credit shall be granted for the first two years after the date of the registration in the land register of the declaration of transmission relating to the transfer of the immovable or undivided share and, where applicable, for an additional period determined by municipal by-law that does not exceed two years.

"**253.2.** A person wishing to benefit, for a given fiscal year, from the tax credit granted under section 253.1 must file an application with the municipality not later than six months after the end of that fiscal year.

"**253.3.** The tax credit granted under subparagraph 1 of the first paragraph of section 253.1 is established by multiplying the value of the immovable or share, determined according to the taxable value entered on the property assessment roll, by the rate obtained by subtracting a rate equivalent to twice the basic rate fixed for the fiscal year from the rate specific to the category of serviced vacant land for that fiscal year.

"**253.4.** The tax credit granted under subparagraph 2 of the first paragraph of section 253.1 is established by multiplying the value of the immovable or share, determined according to the taxable value entered on the property assessment roll, by the rate obtained by subtracting a rate equivalent to the basic rate fixed for the fiscal year from the rate of the tax on unserviced vacant land fixed for that fiscal year.

"**253.5.** Section 245 applies, with the necessary modifications, to the payment of any supplement and the refund of any overpayment resulting from the application of a tax credit referred to in this division."

73. Section 253.54 of the Act is amended by replacing "244.64.9" in the third paragraph by "244.64.8.1, 244.64.9, 244.64.10".

74. Section 253.54.1 of the Act is amended by striking out "no rate specific to the category of immovables consisting of six or more dwellings provided for in section 244.35," in the second paragraph.

75. Section 255 of the Act is amended

(1) by striking out "80% of" in the introductory clause of the second paragraph,

(2) in the third paragraph,

(*a*) by striking out "80% of" in the introductory clause;

(*b*) by inserting "the Institut de recherches cliniques de Montréal," after "Québec," in subparagraph 1;

(*c*) by replacing "or the Conservatoire de musique et d'art dramatique du Québec" in subparagraph 2 by ", the Conservatoire de musique et d'art dramatique du Québec or the Institut de recherches cliniques de Montréal";

(3) by replacing "25%" in the introductory clause of the fourth paragraph by "82%".

ACT RESPECTING THE MINISTÈRE DE L'ÉCONOMIE ET DE L'INNOVATION

76. Section 4 of the Act respecting the Ministère de l'Économie et de l'Innovation (chapter M-14.1) is amended by replacing "for entrepreneurs and" in the second paragraph by "to municipalities, for the purpose of contributing to the economic development of their territory, and to entrepreneurs as well as".

ACT RESPECTING THE MINISTÈRE DES AFFAIRES MUNICIPALES, DES RÉGIONS ET DE L'OCCUPATION DU TERRITOIRE

77. Section 21.18 of the Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire (chapter M-22.1) is amended by replacing the third paragraph by the following paragraph:

"The Fund may also be dedicated to financing any other measure relating to

(1) developing the regions or furthering their influence;

(2) intermunicipal cooperation; or

(3) a matter that is under municipal jurisdiction, with a view to developing or vitalizing the regions."

78. Section 21.23.1 of the Act is amended

(1) by replacing ", un membre de ce comité" in the second paragraph in the French text by "ou administratif, un membre de l'un de ces comités";

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

"The body or municipality may also subdelegate, by agreement, the administration of a part of the Fund to a local municipality whose territory is included in that of the body or municipality. Any subdelegation agreement must be sent to the Minister.

The local municipality may, if applicable, entrust that administration to its executive committee or a member of that committee or to its director general or general manager."

79. The Act is amended by inserting the following division after section 21.25:

"**DIVISION IV.4.1**

"SHARING OF THE INCREASE IN A PORTION OF THE QUÉBEC SALES TAX WITH MUNICIPALITIES

"**21.26.** For each fiscal year, an amount representing the difference between the following amounts is transferred to the municipalities:

(1) an amount representing 10% of the revenues from the sales taxes collected under Titles I, III, IV.2 and IV.5 of the Act respecting the Québec sales tax (chapter T-0.1), from which are deducted the amounts paid as the solidarity credit under Division II.17.2 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act (chapter I-3); and

(2) $1,644,500,000.

For a particular fiscal year, the calculation shall be made not later than 30 September of the fiscal year preceding the particular fiscal year, by means of the public accounts tabled in the National Assembly in the fiscal year preceding that year, in accordance with section 87 of the Financial Administration Act (chapter A-6.001).

The result of the calculation shall be rounded to the nearest million.

"**21.27.** The apportionment between the municipalities of the amount determined under section 21.26 shall be made according to the terms established by a regulation of the Minister. The amount so attributed to each municipality shall be paid not later than 31 May of the fiscal year concerned."

ACT RESPECTING MUNICIPAL TERRITORIAL ORGANIZATION

80. Section 121.1 of the Act respecting municipal territorial organization (chapter O-9) is repealed.

ACT RESPECTING THE SOCIÉTÉ DE L'ASSURANCE AUTOMOBILE DU QUÉBEC

81. Section 2 of the Act respecting the Société de l'assurance automobile du Québec (chapter S-11.011) is amended by replacing "or the Communauté métropolitaine de Montréal" in subparagraph *g* of subsection 1 by ", the Communauté métropolitaine de Montréal, a municipality in whose territory a public transit authority has jurisdiction pursuant to the Act respecting public transit authorities (chapter S-30.01) or a regional county municipality that has affirmed its jurisdiction with respect to all or part of the field of shared transportation".

ACT RESPECTING THE INSTITUT DE RECHERCHES CLINIQUES DE MONTRÉAL

82. Section 12 of the Act respecting the Institut de recherches cliniques de Montréal (2006, chapter 71) is repealed.

ACT TO ESTABLISH A NEW DEVELOPMENT REGIME FOR THE FLOOD ZONES OF LAKES AND WATERCOURSES, TO TEMPORARILY GRANT MUNICIPALITIES POWERS ENABLING THEM TO RESPOND TO CERTAIN NEEDS AND TO AMEND VARIOUS PROVISIONS

83. Section 129 of the Act to establish a new development regime for the flood zones of lakes and watercourses, to temporarily grant municipalities powers enabling them to respond to certain needs and to amend various provisions (2021, chapter 7) is amended by replacing "2024" in the fourth paragraph by "2027".

84. Section 130 of the Act is amended by replacing "2024" in subparagraph 3 of the second paragraph by "2027".

ACT TO AMEND THE ACT RESPECTING ELECTIONS AND REFERENDUMS IN MUNICIPALITIES, THE MUNICIPAL ETHICS AND GOOD CONDUCT ACT AND VARIOUS LEGISLATIVE PROVISIONS

85. Section 133 of the Act to amend the Act respecting elections and referendums in municipalities, the Municipal Ethics and Good Conduct Act and various legislative provisions (2021, chapter 31) is repealed.

86. Until the date of coming into force of the first regulation made under subparagraphs 1 and 2 of the first paragraph of section 226.2 of the Act respecting land use planning and development (chapter A-19.1), enacted by section 4, no contribution referred to in subparagraph 2 or 3 of the first paragraph of section 145.21 of the Act respecting land use planning and development may be required in respect of a dwelling referred to in one of the following paragraphs:

(1) a dwelling in low-rental or modest-rental housing;

(2) a dwelling that is the subject of an operating agreement, in particular as affordable housing, entered into with the Société d'habitation du Québec, a municipality, the Government, a government minister or body, or the Canada Mortgage and Housing Corporation; or

(3) a dwelling that is the subject of an operating agreement entered into with a person other than those mentioned in paragraph 2 and for which the rent is determined according to criteria set out in a program implemented under the Act respecting the Société d'habitation du Québec (chapter S-8).

Until the date of coming into force of the first regulation made under subparagraph 7 of the first paragraph of section 500.2 of the Cities and Towns Act (chapter C-19) or of article 1000.2 of the Municipal Code of Québec (chapter C-27.1), no dues charged under section 500.6 of that Act or article 1000.6 of that Code and intended to finance shared transportation may be required in respect of a housing bureau or in respect of a person as the owner or occupant of a dwelling referred to in one of the subparagraphs of the first paragraph.

87. The prescription period provided for in section 245.2 of the Act respecting land use planning and development, enacted by section 6, begins to run on 8 December 2023 in respect of any proceeding brought by reason of an infringement on the right of ownership resulting from an act that came into force before that date. However, the previous period remains if the application of the new period would have the effect of extending the previous one.

The first, third, fourth and fifth paragraphs of section 245.3 of the Act respecting land use planning and development, enacted by section 6, apply to proceedings that, on 7 December 2023, are in progress before the Superior Court without being taken under advisement.

88. A local municipality whose property assessment roll in force not later than 1 January 2024 identifies the units of assessment belonging to the category of immovables consisting of six or more dwellings, provided for in section 244.35 of the Act respecting municipal taxation (chapter F-2.1), as it reads on 7 December 2023, is deemed to have established, under section 244.64.8.1 of the Act respecting municipal taxation, enacted by section 70, a subcategory of residential immovables corresponding to that category in respect of subsequent rolls.

The first paragraph ceases to have effect in respect of a local municipality where that municipality adopts a first resolution in accordance with section 244.64.8.1 of the Act respecting municipal taxation.

89. Any local municipality may, in respect of a property assessment roll in force on 1 January 2024, divide its territory into sectors in accordance with section 244.64.10 of the Act respecting municipal taxation, enacted by section 71, despite the first sentence of the first paragraph and the second paragraph of section 244.64.11 of that Act, enacted by section 71.

The assessor alters the property assessment roll to integrate the changes resulting from the application of the first paragraph. The alterations made by the assessor are deemed to be made under section 174 of the Act respecting municipal taxation and have effect from the date that the local municipality determines. Despite section 176 of that Act, a certificate is not required to make that alteration.

The application of the first paragraph does not cause any alteration of the categories and subcategories of immovables established for the property assessment roll.

90. Sums of money paid by the Government to Ville de Montréal from 1 January 2011 to 7 December 2023 as compensation in lieu of taxes in respect of an immovable whose owner is the Institut de recherches cliniques de Montréal are deemed to be validly paid under section 254 of the Act respecting municipal taxation.

91. Sections 71.1, 244.30, 244.35, 244.37, 244.46, 244.50, 244.53, 244.56, 244.64.1, 244.64.2, 244.64.4 and 253.54.1 of the Act respecting municipal taxation, as they read on 7 December 2023, continue to apply for the purposes of any property assessment roll in force not later than 1 January 2024.

92. An assistance program adopted under section 133 of the Act to amend the Act respecting elections and referendums in municipalities, the Municipal Ethics and Good Conduct Act and various legislative provisions (2021, chapter 31) before 8 December 2023 remains in force despite the repeal of that section by section 85. However, the eligibility period under the program must not exceed 1 January 2027.

93. This Act comes into force on 8 December 2023, except

(1) paragraph 2 of section 1, and section 4, insofar as it enacts subparagraph 3 of the first paragraph of section 226.2 of the Act respecting land use planning and development, which come into force on the date of coming into force of the first regulation made under subparagraph 3 of the first paragraph of section 226.2 of the Act respecting land use planning and development;

(2) section 6, insofar as it enacts section 245.1 of the Act respecting land use planning and development, and sections 2.4 and 2.8, which come into force on 8 June 2024;

(3) section 17, which comes into force on the date of coming into force of the first regulation made by the Minister of Municipal Affairs, Regions and Land Occupancy under the second paragraph of section 116.0.1 of the Cities and Towns Act, as enacted by section 17;

(4) section 24, which comes into force on the date of coming into force of the first regulation made by the Minister of Municipal Affairs, Regions and Land Occupancy under the second paragraph of article 269.1 of the Municipal Code of Québec, as enacted by section 24;

(5) section 32, insofar as it enacts section 84.5 of the Municipal Powers Act (chapter C-47.1), which comes into force on the date of coming into force of the first regulation made by the Government under section 84.5 of the Municipal Powers Act, as enacted by section 32;

(6) section 41, insofar as it enacts the first, second, third and, in respect of a contract for the acquisition or lease of goods, eighth paragraphs of section 305.0.1 of the Act respecting elections and referendums in municipalities (chapter E-2.2), which comes into force on the date of coming into force of the first regulation made by the Minister of Municipal Affairs, Regions and Land Occupancy under the second paragraph of section 305.0.1 of the Act respecting elections and referendums in municipalities, as enacted by section 41;

(7) paragraph 1, subparagraph *a* of paragraph 2 and paragraph 3 of section 75, and section 79, which come into force on 1 January 2025.