NATIONAL ASSEMBLY

SECOND SESSION THIRTY-SEVENTH LEGISLATURE

Bill 21

(2006, chapter 31)

An Act to amend various legislative provisions concerning municipal affairs

Introduced 9 May 2006
Passage in principle 30 May 2006
Passage 15 June 2006
Assented to 15 June 2006

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EXPLANATORY NOTES

This bill contains various legislative amendments concerning municipal affairs.

It amends municipal powers with respect to energy, enabling municipalities to operate, alone or with another person, an enterprise that produces electricity at a wind farm or a hydro-electric power plant.

The bill grants municipalities new powers to support economic development, particularly by authorizing them to adopt a tax credit program to compensate persons operating a private-sector enterprise for the increase in certain municipal taxes. It also allows municipalities to grant assistance totalling $25,000 per fiscal year, regardless of the type of enterprise benefitting from that assistance.

The bill amends the Act respecting land use planning and development to allow a local municipality to limit the number of similar or identical uses per group of contiguous zones rather than per zone.

The bill provides that a person that, directly or indirectly, personally or through an associate, has a contract with a local municipality may nevertheless be appointed as a volunteer fireman or first responder in that local municipality.

The bill authorizes the municipalities and intermunicipal boards to order a loan to establish or increase the amount of a working fund. It also allows a local municipality, on certain conditions, to adopt a loan by-law that sets out the object of the by-law only in general terms and specifies only the amount and the maximum term of the loan. It obliges every municipality, intermunicipal board, metropolitan community and public transit authority to adopt a budget control and monitoring by-law.

The bill also modifies certain rules governing the posting of public notices in a local municipality governed by the Municipal Code of Québec.

Under the bill, the museums established under the National Museums Act, the Société du Grand Théâtre de Québec and the Bibliothèque et Archives nationales du Québec may no longer be granted recognition by the Commission municipale du Québec in order to obtain a property tax or business tax exemption. Furthermore,

any such recognition already granted by the Commission to one of those legal persons ceases to be in force on 1 January 2007.

The bill introduces the possibility, within the framework of the various general property tax rates scheme, for a local municipality to set a rate specific to the category of agricultural immovables, beginning in 2007. This category is composed of immovables included in agricultural operations registered under regulations made under the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation. Furthermore, under the bill, the particulars concerning such an agricultural operation must be more clearly identified on the property assessment roll and the tax account.

Under the bill, thermal power plants operated by private-sector enterprises may be entered on the property assessment roll.

The bill raises the amount allocated to the equalization scheme established under the Act respecting municipal taxation from $36,000,000 to $36,828,000 for 2006 and to $46,828,000 for 2007. It also modernizes the rules governing the establishment of the aggregate taxation rate of a local municipality as of 2007. It introduces measures so that municipalities are not unduly penalized by the reduction in their aggregate taxation rate resulting from changes in the real estate market with respect to the compensations in lieu of taxes they receive from the Government or the maximum rates they can set for taxes applicable specifically with respect to non-residential immovables.

The bill allows a central municipality to adopt the part of its budget within its exclusive jurisdiction even if the part of its budget within the jurisdiction of the urban agglomeration council has not yet been adopted. It makes certain changes to the rules governing the exercise by related municipalities of a right of objection to certain by-laws adopted by the urban agglomeration council.

In addition, the bill amends the Act respecting municipal industrial immovables by removing certain restrictions imposed on persons having acquired land under that Act.

Lastly, the bill contains various provisions concerning certain particular situations with respect to municipalities.

LEGISLATION AMENDED BY THIS BILL:

– Act respecting land use planning and development (R.S.Q., chapter A-19.1);

– Charter of Ville de Longueuil (R.S.Q., chapter C-11.3);

– Charter of Ville de Montréal (R.S.Q., chapter C-11.4);

– Charter of Ville de Québec (R.S.Q., chapter C-11.5);

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

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

– Act respecting the Communauté métropolitaine de Montréal (R.S.Q., chapter C-37.01);

– Act respecting the Communauté métropolitaine de Québec (R.S.Q., chapter C-37.02);

– Act respecting municipal debts and loans (R.S.Q., chapter D-7);

– James Bay Region Development and Municipal Organization Act (R.S.Q., chapter D-8.2);

– Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001);

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

– Act respecting municipal industrial immovables (R.S.Q., chapter I-0.1);

– Act respecting administrative justice (R.S.Q., chapter J-3);

– Act respecting the Régie du logement (R.S.Q., chapter R-8.1);

– Act respecting public transit authorities (R.S.Q., chapter S-30.01);

– Act respecting the Québec sales tax (R.S.Q., chapter T-0.1);

– Act respecting Northern villages and the Kativik Regional Government (R.S.Q., chapter V-6.1);

– Act respecting Ville de Chapais (1999, chapter 98);

– Act to amend various legislative provisions concerning municipal affairs (2003, chapter 3);

– Act to again amend various legislative provisions concerning municipal affairs (2003, chapter 19);

– Municipal Powers Act (2005, chapter 6).

Bill 21

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS CONCERNING MUNICIPAL AFFAIRS

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING LAND USE PLANNING AND DEVELOPMENT

1. Section 113 of the Act respecting land use planning and development (R.S.Q., chapter A-19.1), amended by section 132 of chapter 6 of the statutes of 2005, is again amended by inserting "or group of contiguous zones" after "zone" in the second line of subparagraph 4.1 of the second paragraph.

2. Section 130 of the Act is amended by inserting "application relating to a provision that applies to a group of contiguous zones referred to in subparagraph 4.1 of the second paragraph of section 113 may originate from any zone comprised within the group, and shall require that the by-law be submitted for the approval of the qualified voters in any zone comprised within the group. An" after "An" in the first line of the third paragraph.

3. Section 136.1 of the Act is amended by replacing "A by-law" in the first line of the third paragraph by "Depending on the case, a by-law" and by inserting "in any zone comprised within the group referred to in that paragraph or" after "voters" in the second line of the third paragraph.

CHARTER OF VILLE DE LONGUEUIL

4. Section 46 of Schedule C to the Charter of Ville de Longueuil (R.S.Q., chapter C-11.3) is repealed.

CHARTER OF VILLE DE MONTRÉAL

5. The Charter of Ville de Montréal (R.S.Q., chapter C-11.4) is amended by inserting the following section after section 17:

"**17.1.** Despite section 70 of the Cities and Towns Act (chapter C-19), the city council may appoint a borough councillor to a committee of the city."

6. Section 130.3 of the Charter is amended by replacing "and the clerk of the city" in the third line of the paragraph enacted by subparagraph 1 of the first paragraph by ", the clerk of the city and every municipality whose territory is contiguous to the borough".

7. Section 151.6 of the Charter is amended

(1) by inserting ", or it is reduced in respect of that sector to an extent significant enough, according to the rules set out in the program, to warrant the granting of a subsidy or a credit in respect of the eligible units of assessment" after "city" in the second line of subparagraph 1 of the second paragraph;

(2) by inserting "or reduction in" after "loss of" in the eighth line of subparagraph 3 of the second paragraph;

(3) by replacing "they cease simultaneously to be imposed in respect of the sector referred to in subparagraph 1 of that paragraph" in the third, fourth and fifth lines of the third paragraph by "the condition set out in subparagraph 1 of that paragraph is met simultaneously for the two taxes in respect of the sector referred to in that subparagraph".

8. Section 122 of Schedule C to the Charter, amended by section 196 of chapter 28 of the statutes of 2005, is again amended by replacing "Municipal Affairs and Regions" in the first line of the second paragraph by "Finance".

CHARTER OF VILLE DE QUÉBEC

9. Section 32 of the Charter of Ville de Québec (R.S.Q., chapter C-11.5) is amended by adding the following paragraph after the first paragraph:

"An act that the council has the power or the duty to perform within the scope of a power delegated to it under any of sections 46 to 48 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001) may also be set out in the internal management by-laws provided for in the first paragraph."

10. Section 114 of the Charter, amended by section 43 of chapter 28 of the statutes of 2005, is again amended by inserting "or related to a power the exercise of which was subdelegated to it following the application of the second paragraph of section 49 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001)" after "competence" in the third line of the third paragraph.

11. The Charter is amended by inserting the following section after section 117:

"**117.1.** The borough council exercises the power of the city granted under section 134 of the Educational Childcare Act (2005, chapter 47)."

12. Section 159 of Schedule C to the Charter is amended

(1) by striking out "that have been the object of an availability certificate issued by the treasurer and filed before the council" in the fifth and sixth lines;

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

"The allocation of an excess amount has no effect unless, in accordance with a by-law adopted under the second paragraph of section 477 of the Cities and Towns Act (chapter C-19), funds are available."

CITIES AND TOWNS ACT

13. Section 73.2 of the Cities and Towns Act (R.S.Q., chapter C-19) is amended

(1) by inserting "and, consequently, the power to authorize an expenditure for that purpose" at the end of the first paragraph;

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

"The hiring has no effect unless, in accordance with a by-law adopted under the second paragraph of section 477, funds are available for that purpose."

14. Section 105 of the Act is amended by replacing the second sentence of the second paragraph by the following sentence: "It shall include the financial statements, a statement fixing the effective aggregate taxation rate of the municipality, in accordance with Division III of Chapter XVIII.1 of the Act respecting municipal taxation (chapter F-2.1) and any other information required by the Minister."

15. Section 105.4 of the Act is replaced by the following section:

"**105.4.** During each six-month period, the treasurer shall file two comparative statements at a sitting of the council.

The first statement compares the revenues and expenditures of the current fiscal year, received or incurred on or before the last day of the month ending at least 15 days before the month in which the statement is filed, and those of the preceding fiscal year received or incurred during the corresponding period of that fiscal year.

The second statement compares the projected revenues and expenditures for the current fiscal year, as at the time the statement is prepared and based on the information at the treasurer's disposal, and those provided for in the budget for that fiscal year.

The comparative statements for the first six-month period must be filed at a regular sitting held in May at the latest. The comparative statements for the second six-month period must be filed at the last regular sitting held at least four weeks before the sitting at which the budget for the following fiscal year is to be adopted."

16. Section 107.14 of the Act is amended by replacing subparagraph 2 of the second paragraph by the following subparagraph:

"(2) the effective aggregate taxation rate was fixed in accordance with Division III of Chapter XVIII.1 of the Act respecting municipal taxation (chapter F-2.1)."

17. Section 108.2 of the Act is amended by replacing subparagraph 2 of the second paragraph by the following subparagraph:

"(2) the effective aggregate taxation rate was fixed in accordance with Division III of Chapter XVIII.1 of the Act respecting municipal taxation (chapter F-2.1)."

18. Section 116 of the Act, amended by section 196 of chapter 28 of the statutes of 2005, is again amended by inserting the following paragraph after the second paragraph:

"Disqualification from municipal office or employment under subparagraph 4 of the first paragraph does not apply to a volunteer fireman or a first responder within the meaning of section 63 of the Act respecting elections and referendums in municipalities (chapter E-2.2)."

19. Section 328 of the Act is amended

(1) by striking out the second sentence of the second paragraph;

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

"Subject to the fourth paragraph and to section 20.1 of the Charter of Ville de Montréal (chapter C-11.4), when there is a tie-vote, the decision is deemed to be in the negative.

If a tie-vote occurs during a sitting of a borough council composed of an even number of councillors, the mayor of the city must break the tie. The officer who acts as clerk for the borough shall send the mayor a copy of the proposal that was put to a vote. Within 15 days after receiving the copy, the mayor must inform the borough council of his decision in writing. If the mayor does not act within that period, the decision of the borough council in respect of the proposal is deemed to be in the negative.

The fourth paragraph does not apply in the case of a borough council of Ville de Montréal."

20. Section 458.13 of the Act is amended by replacing "six" in the fourth line by "12".

21. Section 468.51 of the Act, amended by section 193 of chapter 6 of the statutes of 2005 and section 196 of chapter 28 of the statutes of 2005, is again amended

(1) by replacing "477.1," in the first paragraph by "477 to";

(2) by replacing "sections 29 to 33" in the first paragraph by "section 22";

(3) by striking out the second paragraph;

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

"If the management board contracts a loan under section 569 to constitute or increase the amount of a working-fund, the loan by-law, instead of providing for the imposition of a tax, must stipulate that the repayment of the loan is to be charged to all the municipalities in whose territory the board has jurisdiction, according to the mode of apportionment of the operating cost contained in the agreement."

22. Section 477 of the Act is replaced by the following section:

"**477.** The council may adopt by-laws relating to the administration of municipal finances.

However, to ensure the sound administration of those finances, it must adopt a budget control and monitoring by-law that provides in particular for a means to guarantee the availability of funds before any decision authorizing an expenditure is made; the means may vary depending on the authority authorizing the expenditures or on the type of expenditures proposed."

23. Section 477.1 of the Act is amended

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

"**477.1.** A by-law or a resolution of the council authorizing an expenditure has no effect unless, in accordance with a by-law adopted under the second paragraph of section 477, funds are available for the purposes for which the expenditure is proposed.";

(2) by striking out the third and fourth paragraphs.

24. Section 477.2 of the Act, amended by sections 53 and 196 of chapter 28 of the statutes of 2005, is again amended by replacing the fourth paragraph by the following paragraph:

"An authorization of expenditures granted under a delegation has no effect unless, in accordance with a by-law adopted under the second paragraph of section 477, funds are available for that purpose."

25. Section 487.1 of the Act is amended by replacing subparagraph 2 of the third paragraph by the following subparagraph:

"(2) the provisions of the regulation made under paragraph 2 of section 263 of the Act respecting municipal taxation (chapter F-2.1) that pertain to the general property tax imposed at different rates;".

26. Section 487.3 of the Act is amended by replacing subparagraph 2 of the fourth paragraph by the following subparagraph:

"(2) the provisions of the regulation made under paragraph 2 of section 263 of the Act respecting municipal taxation that pertain to the business tax;".

27. Section 544 of the Act is amended by replacing the second paragraph by the following paragraphs:

"However, a by-law ordering a loan for the purpose of capital expenditures may mention the object of the by-law only in general terms and indicate only the amount and maximum term of the loan if

(1) the by-law is adopted by the council of a municipality with a population of 100,000 or more and is exempted under a legislative provision from approval by the qualified voters; or

(2) the by-law imposes, for repayment of the loan, a tax based on the municipal valuation on all taxable immovables in the territory of the municipality, and the total amount of the loans ordered by the municipality during the fiscal year, under a by-law referred to in this subparagraph, does not exceed the higher of $100,000 and the amount equivalent to 0.25% of the standardized property value of the municipality as determined under Division I of Chapter XVIII.1 of the Act respecting municipal taxation (chapter F-2.1), according to the most recent summary of the assessment roll produced before the fiscal year.

For the purposes of subparagraph 2 of the second paragraph, the total amount of the loans ordered by the municipality is deemed to exceed the maximum amount provided for in that subparagraph on the adoption of a loan by-law that would cause the total amount to exceed that maximum amount if it came into force."

28. Section 569 of the Act, amended by section 16 of chapter 50 of the statutes of 2005, is again modified

(1) by inserting the following subparagraph after subparagraph *a* of the first paragraph of subsection 1:

"(*a*.1) to order a loan,";

(2) by replacing "both" in subparagraph *c* of the first paragraph of subsection 1 by "two or all of the above";

(3) by replacing "paragraph *b*" in the first line of the second paragraph of subsection 1 by "subparagraph *b* of the first paragraph" and by replacing "paragraph *c*" in the third line of that paragraph by "subparagraph *c* of the first paragraph, if the operation provided for in subparagraph *b* of the first paragraph is accomplished";

(4) by adding the following paragraph after the second paragraph of subsection 1:

"The by-law ordering a loan to constitute or increase the amount of the working-fund must, for the repayment of the loan, prescribe the imposition of a tax based on the municipal valuation on all the taxable immovables in the territory of the municipality, and indicate the term of the loan, which must not exceed 10 years.";

(5) by inserting the following subsection after subsection 4:

"(4.1) If the working-fund is abolished, the moneys available in it must be used to repay any loan contracted to constitute or increase the amount of the fund before they may be paid into the general fund.";

(6) by striking out the second "or" in the fourth line of subparagraph *a* of the first paragraph of subsection 5;

(7) by adding the following subparagraph after subparagraph *b* of the first paragraph of subsection 5:

"(*c*) the use of the available moneys, if the working-fund is abolished, otherwise than in the manner prescribed in subsection 4.1."

29. Section 571 of the Act is amended by adding the following paragraph after paragraph 4:

"(5) Property required to operate an enterprise referred to in section 17.1 or 111 of the Municipal Powers Act (2005, chapter 6)."

MUNICIPAL CODE OF QUÉBEC

30. Article 165.1 of the Municipal Code of Québec (R.S.Q., chapter C-27.1) is amended

(1) by inserting "and, consequently, the power to authorize an expenditure for that purpose" at the end of the first paragraph;

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

"The hiring has no effect unless, in accordance with a by-law adopted under the second paragraph of article 960.1, funds are available for that purpose."

31. Article 176 of the Code is amended by replacing the second sentence of the second paragraph by the following sentence: "It shall include the financial statements, a statement fixing the effective aggregate taxation rate of the municipality, in accordance with Division III of Chapter XVIII.1 of the Act respecting municipal taxation (chapter F-2.1), and any other information required by the Minister."

32. Article 176.4 of the Code is replaced by the following article:

"**176.4.** During each six-month-period, the secretary-treasurer shall file two comparative statements at a sitting of the council.

The first statement compares the revenues and expenditures of the current fiscal year, received or incurred on or before the last day of the month ending at least 15 days before the month in which the statement is filed, and those of the preceding fiscal year received or incurred during the corresponding period of that fiscal year.

The second statement compares the projected revenues and expenditures for the current fiscal year, as at the time the statement is prepared and based on the information at the secretary-treasurer's disposal, and those provided for in the budget for that fiscal year.

The comparative statements for the first six-month period must be filed at a regular sitting held in May at the latest. The comparative statements for the second six-month period must be filed at the last regular sitting held at least four weeks before the sitting at which the budget for the following fiscal year is to be adopted."

33. Article 269 of the Code, amended by section 196 of chapter 28 of the statutes of 2005, is again amended by inserting the following paragraph after the second paragraph:

"Disqualification from municipal office or employment under subparagraph 4 of the first paragraph does not apply to a volunteer fireman or a first responder within the meaning of section 63 of the Act respecting elections and referendums in municipalities (chapter E-2.2)."

34. Article 431 of the Code is amended by replacing the third and fourth paragraphs by the following paragraph:

"If the council does not fix specific places, the public notice must be posted in the office of the municipality and in another public place in the territory of the municipality."

35. Article 620 of the Code, amended by section 207 of chapter 6 of the statutes of 2005 and section 196 of chapter 28 of the statutes of 2005, is again amended

(1) by replacing "477.1," in the first paragraph by "477 to";

(2) by replacing "sections 29 to 33" in the first paragraph by "section 22";

(3) by striking out the second paragraph;

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

"If the management board contracts a loan under section 569 of the Cities and Towns Act to constitute or increase the amount of a working-fund, the loan by-law, instead of providing for the imposition of a tax, must stipulate that the repayment of the loan is to be charged to all the municipalities in whose territory the board has jurisdiction, according to the mode of apportionment of the operating cost contained in the agreement."

36. Article 646 of the Code is amended by replacing "six" in the fourth line by "12".

37. Article 960.1 of the Code is replaced by the following article:

"**960.1.** The council may adopt by-laws relating to the administration of municipal finances.

However, to ensure the sound administration of those finances, it must adopt a budget control and monitoring by-law that provides in particular for a means to guarantee the availability of funds before any decision authorizing an expenditure is made; the means may vary depending on the authority authorizing the expenditures or on the type of expenditures proposed."

38. Article 961 of the Code is replaced by the following article:

"**961.** A by-law or a resolution of the council authorizing an expenditure has no effect unless, in accordance with a by-law adopted under the second paragraph of article 960.1, funds are available for the purposes for which the expenditure is proposed."

39. Article 961.1 of the Code, amended by sections 60 and 196 of chapter 28 of the statutes of 2005, is again amended by replacing the fourth paragraph by the following paragraph:

"An authorization of expenditures granted under a delegation has no effect unless, in accordance with a by-law adopted under the second paragraph of article 960.1, funds are available for that purpose."

40. Article 966.2 of the Code is amended by replacing subparagraph 2 of the second paragraph by the following subparagraph:

"(2) the effective aggregate taxation rate was fixed in accordance with Division III of Chapter XVIII.1 of the Act respecting municipal taxation (chapter F-2.1)."

41. Article 979.1 of the Code is amended by replacing subparagraph 2 of the third paragraph by the following subparagraph:

"(2) the provisions of the regulation made under paragraph 2 of section 263 of the Act respecting municipal taxation (chapter F-2.1) that pertain to the general property tax imposed at different rates;".

42. Article 979.3 of the Code is amended by replacing subparagraph 2 of the fourth paragraph by the following subparagraph:

"(2) the provisions of the regulation made under paragraph 2 of section 263 of the Act respecting municipal taxation that pertain to the business tax;".

43. Article 1061 of the Code, amended by section 196 of chapter 28 of the statutes of 2005 and section 24 of chapter 50 of the statutes of 2005, is again amended

(1) by replacing "a contribution to the common stock of a limited partnership formed under" in the second and third lines of the fifth paragraph by "its financial participation in the operation of an enterprise referred to in";

(2) by replacing "the partnership" in the sixth line of the fifth paragraph by "the operation of the enterprise".

44. Article 1063 of the Code is amended by adding the following paragraphs at the end:

"However, a by-law ordering a loan for the purpose of capital expenditures may mention the object of the by-law only in general terms and indicate only the amount and maximum term of the loan if the following conditions are met:

(1) the by-law imposes, for repayment of the loan, a tax based on the municipal valuation on all taxable immovables in the territory of the municipality; and

(2) the total amount of the loans ordered by the municipality during the fiscal year, under a by-law made under this paragraph, does not exceed the higher of $100,000 and the amount equivalent to 0.25% of the standardized property value of the municipality as determined under Division I of Chapter XVIII.1 of the Act respecting municipal taxation (chapter F-2.1), according to the most recent summary of the assessment roll produced before the fiscal year.

For the purposes of subparagraph 2 of the second paragraph, the total amount of the loans ordered by the municipality is deemed to exceed the maximum amount provided for in that paragraph on the adoption of a loan by-law that would cause the total amount to exceed that maximum amount if it came into force."

45. Article 1094 of the Code, amended by section 28 of chapter 50 of the statutes of 2005, is again amended

(1) by inserting the following subparagraph after subparagraph *a* of the first paragraph of subarticle 1:

"(*a*.1) to order a loan,";

(2) by replacing "both" in subparagraph *c* of the first paragraph of subarticle 1 by "two or all of the above";

(3) by replacing "paragraph *b*" in the first line of the second paragraph of subarticle 1 by "subparagraph *b* of the first paragraph" and by replacing "paragraph *c*" in the third line of that paragraph by "subparagraph *c* of the first paragraph, if the operation provided for in subparagraph *b* of the first paragraph is accomplished";

(4) by adding the following paragraph after the second paragraph of subarticle 1:

"The by-law ordering a loan to constitute or increase the amount of the working-fund must, for the repayment of the loan, prescribe the imposition of a tax based on the municipal valuation on all the taxable immovables in the territory of the municipality, and indicate the term of the loan, which must not exceed 10 years. However, if such a by-law is adopted by the council of a regional county municipality, the by-law, instead of prescribing the imposition of a tax, must stipulate that the repayment of the loan is to be charged to all the municipalities in the territory of the regional county municipality, according to their respective standardized property values within the meaning of section 261.1 of the Act respecting municipal taxation (chapter F-2.1).";

(5) by replacing "this subarticle" in the first line of the third paragraph of subarticle 1 by "subparagraph *b* of the first paragraph";

(6) by inserting the following subarticle after subarticle 4:

"(4.1) If the working-fund is abolished, the moneys available in it must be used to repay any loan contracted to constitute or increase the amount of the fund before they may be paid into the general fund.";

(7) by striking out "or" at the end of the fourth line of subparagraph *a* of the first paragraph of subarticle 5;

(8) by adding the following subparagraph after subparagraph *b* of the first paragraph of subarticle 5:

"(*c*) the use of the available moneys, if the working-fund is abolished, otherwise than in the manner prescribed in subarticle 4.1."

46. Article 1104 of the Code is amended by adding the following subparagraph after subparagraph 4 of the first paragraph:

"(5) property required to operate an enterprise referred to in section 17.1 or 111 of the Municipal Powers Act (2005, chapter 6)."

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE MONTRÉAL

47. The Act respecting the Communauté métropolitaine de Montréal (R.S.Q., chapter C-37.01) is amended by inserting the following section after section 171:

"**171.1.** The Community may adopt by-laws relating to the administration of community finances.

However, to ensure the sound administration of those finances, it must adopt a budget control and monitoring by-law that provides in particular for a means to guarantee the availability of appropriations before any decision authorizing an expenditure is made; the means may vary depending on the authority authorizing the expenditures or on the type of expenditures proposed."

48. Section 172 of the Act is replaced by the following section:

"**172.** A by-law or a resolution authorizing an expenditure has no effect unless, in accordance with a by-law adopted under the second paragraph of section 171.1, appropriations are available for the purposes for which the expenditure is proposed."

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE QUÉBEC

49. The Act respecting the Communauté métropolitaine de Québec (R.S.Q., chapter C-37.02) is amended by inserting the following section after section 161:

"**161.1.** The Community may adopt by-laws relating to the administration of community finances.

However, to ensure the sound administration of those finances, it must adopt a budget control and monitoring by-law that provides in particular for a means to guarantee the availability of appropriations before any decision authorizing an expenditure is made; the means may vary depending on the authority authorizing the expenditures or on the type of expenditures proposed."

50. Section 162 of the Act is replaced by the following section:

"**162.** A by-law or a resolution authorizing an expenditure has no effect unless, in accordance with a by-law adopted under the second paragraph of section 161.1, appropriations are available for the purposes for which the expenditure is proposed."

51. Section 163 of the Act is amended by replacing the third paragraph by the following paragraph:

"An authorization of expenditures granted under a delegation has no effect unless, in accordance with a by-law adopted under the second paragraph of section 161.1, appropriations are available for that purpose."

ACT RESPECTING MUNICIPAL DEBTS AND LOANS

52. Section 15 of the Act respecting municipal debts and loans (R.S.Q., chapter D-7), amended by section 196 of chapter 28 of the statutes of 2005 and section 42 of chapter 50 of the statutes of 2005, is again amended

(1) by striking out "and the Minister of Municipal Affairs and Regions" in the fourth and fifth lines of the first paragraph;

(2) by striking out "other than the authorizations provided for in that paragraph," in the third and fourth lines of the fourth paragraph.

53. Section 15.1 of the Act, amended by section 196 of chapter 28 of the statutes of 2005, is again amended by striking out "and to the Minister of Municipal Affairs and Regions," in the second and third lines of the first paragraph.

JAMES BAY REGION DEVELOPMENT AND MUNICIPAL ORGANIZATION ACT

54. Section 40.3 of the James Bay Region Development and Municipal Organization Act (R.S.Q., chapter D-8.2), enacted by section 65 of chapter 28 of the statutes of 2005 and amended by section 47 of chapter 50 of the statutes of 2005, is repealed.

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

55. Section 35 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001) is amended

(1) by replacing "the second paragraph" in the fourth line of the first paragraph by "the second and third paragraphs";

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

"However, the revenue derived from the alienation or leasing of an immovable that belonged to the city to whose territory the urban agglomeration corresponds immediately before the reorganization of that city is not included in the revenue referred to in the second paragraph. Subject to compliance with any requirement under law to use the revenue to discharge commitments made with respect to the park, the revenue is governed by the provisions of the urban agglomeration order, enacted under section 145 or 146, prescribing rules for revenue derived from the alienation or leasing by the central municipality of immovables not transferred to a reconstituted municipality at the time of the reorganization."

56. The Act is amended by inserting the following section after section 81:

"**81.1.** The assessment rolls of all the related municipalities have the same median proportion and the same comparative factor, established under section 264 of the Act.

For that purpose, the regulation made under paragraph 5 of section 263 of the Act is applied as if the related municipalities formed a single local municipality whose territory is the urban agglomeration and as if their property assessment rolls constituted a single property assessment roll."

57. Section 82 of the Act is amended

(1) by striking out ", subject to the adjustment provided for in the second paragraph," in the first and second lines of the first paragraph;

(2) by striking out the second and third paragraphs;

(3) by replacing "the first three paragraphs apply" in the first and second lines of the fourth paragraph by "the first paragraph applies".

58. Section 83 of the Act is amended

(1) by replacing "provided for in the third and fourth paragraphs" in the third and fourth lines of the second paragraph by "provided for in the third paragraph";

(2) by striking out the third paragraph;

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

"The assessor is exempted from sending the Minister the form that, under the regulation referred to in the second paragraph, must be filled out on the basis of the information included in the summary."

59. Section 84 of the Act is amended by replacing "the property assessment roll of the central municipality" in the fourth line by "the property assessment rolls of the related municipalities".

60. Section 88 of the Act is amended by replacing "are considered, under section 82, to be" in the third line of the first paragraph by "are".

61. Section 97 of the Act is amended

(1) by inserting "or for the purpose of establishing the minimum specific rate applicable as regards the rate specific to the category of agricultural immovables," after "more dwellings," in the third line;

(2) by replacing "or 244.48.1" in the fourth line by ", 244.48.1 and 244.49.0.4".

62. Section 102 of the Act is amended

(1) by replacing "are considered, under section 80, to be" in the second and third lines of the first paragraph by "are";

(2) by replacing "of the adjusted values and any adjusted taxable property assessment" in the tenth line of the second paragraph by "of any adjusted values".

63. Section 103 of the Act is amended by replacing "section 244.42" in the second line of the first paragraph by "Division IV of Chapter XVIII.1".

64. The Act is amended by inserting the following section after section 104:

"**104.1.** For the purpose of determining the fiscal potential of a related municipality whose territory is included in that of a metropolitan community, the values attributable to the immovables forming an industrial park in the territory of the municipality are excluded from the values whose total is used in the multiplication under subparagraph 2 of the first paragraph of section 261.5 of the Act, taking into account the second paragraph of that section, if applicable.

However, the exclusion does not apply in the case of an industrial park that, on the date on which the data used to determine the fiscal potential are taken into consideration, is outside the exclusive jurisdiction of the central municipality as the result of a by-law adopted under section 36.

Unless the exclusion under the first paragraph does not apply to any of the related municipalities whose territory is included in the urban agglomeration concerned, a special fiscal potential is determined for the central municipality by multiplying by 0.48 the total of the values excluded under the first paragraph in respect of one or more or all of the related municipalities, as the case may be.

If the fiscal potential constitutes the criterion of apportionment for certain expenditures of the metropolitan community, if the central municipality must assume an aliquot share of the apportioned expenditures and if the municipality has a special fiscal potential under the third paragraph, the community must make a distinction between

(1) the regular aliquot share calculated on the basis of the regular fiscal potential of the central municipality, determined according to section 261.5 of the Act, taking into account the exclusion under the first paragraph, if applicable; and

(2) the special aliquot share calculated on the basis of the special fiscal potential of the central municipality.

The expenditures related to the payment of the special aliquot share constitute urban agglomeration expenditures that must be financed by urban agglomeration revenues."

65. Section 106 of the Act is amended by striking out paragraph 2.

66. Section 107 of the Act is amended by striking out subparagraph 2 of the first paragraph.

67. Section 108 of the Act is amended by striking out subparagraph 2 of the first paragraph.

68. Section 115 of the Act, amended by section 57 of chapter 50 of the statutes of 2005, is again amended

(1) by replacing "Once" in the first line of the third paragraph by "Subject to section 115.1, once";

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

"A refusal to grant approval must include reasons and be communicated by means of a written notice. The notice may state how the by-law should have been drafted in order to be approved.";

(3) by adding the following paragraph after the fourth paragraph:

"If, within 60 days after receiving the notice, the urban agglomeration council adopts a by-law amending the by-law for which approval was refused in order to render it compliant, the amending by-law need not be preceded by a notice of motion, and paragraphs 1 and 2 of section 61, section 62 and the right of objection under this section do not apply to it."

69. The Act is amended by inserting the following section after section 115:

"**115.1.** A by-law made to collect the revenue provided for in the part of the budget of the central municipality that is within the jurisdiction of the urban agglomeration council or a by-law under section 69 may be published to meet the publishing requirement for its coming into force before the period prescribed in the second paragraph of section 115 expires or before the approval required under the third paragraph of that section is granted.

If approval is refused after the by-law comes into force, the notice under the fourth paragraph of section 115 may provide for the management of the resolutory effects of the refusal; that management may vary according to whether or not the urban agglomeration council exercises the power granted under the fifth paragraph of that section.

The possibility for a central municipality to refund any overpayment of taxes by granting a tax credit applicable during the following fiscal year is one way of managing the resolutory effects."

70. Section 116.1 of the Act, enacted by section 59 of chapter 50 of the statutes of 2005, is amended by replacing "in" in the second line of the third paragraph by "in the second paragraph of".

71. The Act is amended by inserting the following section after section 118:

"**118.1.** As soon as the part of the budget of the central municipality that falls within the jurisdiction of the regular council is adopted, the regular council may adopt a by-law for the collection of the revenues provided for in that part even if the budget of the municipality has not been adopted because the urban agglomeration council has not adopted the part that falls within its own jurisdiction.

The regular council does not take the measures referred to in subparagraph 4 of the second paragraph of section 109 when or after the by-law under the first paragraph is adopted. However, it must take those measures as soon as possible after the urban agglomeration council adopts the part of the budget that falls within its jurisdiction and, if necessary for the purposes of those measures or after those measures are taken, it must amend the by-law made under the first paragraph.

When the taxes and other revenues deriving from the part of the budget of the central municipality adopted by the urban agglomeration council are collected, the central municipality must inform each ratepayer of the final amounts owed following the adjustment under the second paragraph and make the required compensations out of the amounts collected."

ACT RESPECTING MUNICIPAL TAXATION

72. Section 1 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) is amended by adding the following paragraph after the third paragraph:

"For the purposes of this Act, the production of electric power at a thermal power plant, as part of the operation of a private-sector enterprise, is considered to be industrial production."

73. Section 68 of the Act is amended by adding the following paragraph after the eighth paragraph:

"A thermal power plant where electric power is produced as part of the operation of a private-sector enterprise is not part of a system referred to in this section."

74. Section 223 of the Act is amended by replacing the third paragraph by the following paragraph:

"For the purposes of this section, "taxation revenues" means the revenues taken into consideration under Division III of Chapter XVIII.1 for the purpose of establishing the projected aggregate taxation rate of the municipality concerned."

75. Section 232.2 of the Act, amended by section 70 of chapter 50 of the statutes of 2005, is again amended

(1) by replacing "5.5" in the third line of the first paragraph and in the second paragraph by "5.7";

(2) by replacing "aggregate taxation rate of the municipality" in the second line of the first paragraph by "projected aggregate taxation rate of the municipality established under Division III of Chapter XVIII.1";

(3) by replacing "9.0" in subparagraph 1 of the second paragraph by "10.0";

(4) by replacing "7.5" in subparagraph 2 of the second paragraph by "9.4";

(5) by replacing "10.0" in subparagraph 3 of the second paragraph by "9.4";

(6) by replacing "6.9" in subparagraph 4 of the second paragraph by "9.4";

(7) by replacing "6.7" in subparagraph 5 of the second paragraph by "9.4";

(8) by replacing "5.6" in subparagraph 7 of the second paragraph by "7.1";

(9) by replacing "6.2" in subparagraph 8 of the second paragraph by "7.1";

(10) by replacing "5.8" in subparagraph 9 of the second paragraph by "7.1".

76. Sections 234 and 235 of the Act are repealed.

77. The Act is amended by inserting the following section after section 243.6:

"**243.6.1.** The legal persons established under the following names may not be granted recognition:

(1) Musée national des beaux-arts du Québec;

(2) Musée d'Art contemporain de Montréal;

(3) Musée de la Civilisation;

(4) Société du Grand Théâtre de Québec; and

(5) Bibliothèque et Archives nationales du Québec."

78. The Act is amended by inserting the following section after section 244.7:

"**244.7.1.** If the mode of tariffing is a property tax or a compensation, the by-law must clearly indicate whether or not the property tax or compensation is required from a person because that person is the owner or occupant of an immovable included in an agricultural operation registered in accordance with a regulation made under section 36.15 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (chapter M-14).

If the tax or compensation is required from a person because that person is the owner or occupant of a unit of assessment that includes, among other immovables, one or more of the type of immovable referred to in the first paragraph, the by-law must clearly indicate the part of the amount of the tax or compensation payable in respect of the unit that is attributable to the type of immovable referred to in the first paragraph. That part must be indicated separately on the request for payment of the tax or compensation."

79. Section 244.30 of the Act is amended by inserting the following subparagraph after subparagraph 4 of the first paragraph:

"(4.1) the category of agricultural immovables; and".

80. Section 244.32 of the Act is amended by adding the following paragraph after the second paragraph:

"For the purposes of the first paragraph, if the unit of assessment includes immovables included in a registered agricultural operation to which subparagraph 1 of the second paragraph applies, the portion of the taxable value of the unit that remains after subtracting the taxable value of those immovables must be taken into consideration rather than the total taxable value of the unit."

81. The Act is amended by inserting the following section after section 244.36:

"**244.36.1.** Every unit of assessment composed exclusively of immovables included in an agricultural operation registered in accordance with a regulation made under section 36.15 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (chapter M-14) belongs to the category of agricultural immovables.

If such immovables form only a part of a unit of assessment, that part belongs to the category of agricultural immovables. For the purposes of any provision of an Act or statutory instrument that applies to a unit belonging specifically to the category of agricultural immovables or generally to any category provided for in this subdivision, that part is considered to be a whole unit, unless the context indicates otherwise."

82. Section 244.37 of the Act is amended by inserting the following paragraph after the first paragraph:

"In addition, on the assumption that no rate specific to the category of agricultural immovables exists, any part of a unit referred to in the second paragraph of section 244.36.1 belongs to the residual category, even if the unit belongs to one of the categories provided for in sections 244.33 to 244.35 and even if, according to the assumption retained, a rate specific to that category exists. For the purposes of any provision of an Act or statutory instrument that applies to a unit belonging specifically to the residual category or generally to any category provided for in this subdivision, that part is considered to be a whole unit, unless the context indicates otherwise."

83. Section 244.39 of the Act is amended

(1) by inserting "projected" after "municipality's" in the third line of the second paragraph;

(2) by inserting "projected" after "municipality's" in the second line of subparagraph 1 of the third paragraph;

(3) by replacing "aggregate taxation rate of the municipality under the regulation made under paragraph 3 of section 263 of this Act" at the end of

subparagraph 3 of the third paragraph by "municipality's projected aggregate taxation rate";

(4) by replacing "The aggregate taxation rate, the taxable non-residential property assessment and the" in the first and second lines of the fourth paragraph by "The";

(5) by adding the following sentence at the end of the fourth paragraph: "The projected aggregate taxation rate and the taxable non-residential property assessment are those established for that fiscal year under Divisions III and IV, respectively, of Chapter XVIII.1."

84. Section 244.40 of the Act, amended by section 71 of chapter 50 of the statutes of 2005, is again amended

(1) by replacing "1.96" in the first paragraph by "2.00";

(2) by replacing "2.50" in subparagraph 1 of the second paragraph by "2.75";

(3) by replacing "2.18" in subparagraph 2 of the second paragraph by "2.65";

(4) by replacing "2.42" in subparagraph 3 of the second paragraph by "2.65";

(5) by replacing "2.05" in subparagraph 4 of the second paragraph by "2.65";

(6) by replacing "2.13" in subparagraph 5 of the second paragraph by "2.65";

(7) by replacing "2.22" in subparagraph 6 of the second paragraph by "2.25";

(8) by replacing "1.97" in subparagraph 7 of the second paragraph by "2.25";

(9) by replacing "2.05" in subparagraph 8 of the second paragraph by "2.25";

(10) by replacing "1.99" in subparagraph 9 of the second paragraph by "2.25".

85. Sections 244.41 and 244.42 of the Act are repealed.

86. The Act is amended by inserting the following after section 244.49:

"E.1 — Rate specific to the category of agricultural immovables

"**244.49.0.1.** The rate specific to the category of agricultural immovables must be equal to or lower than the basic rate.

It may not be lower than the minimum rate specific to that category.

"**244.49.0.2.** The minimum rate specific to the category of agricultural immovables is the product obtained by multiplying the basic rate by the applicable coefficient for the fiscal year concerned.

If the municipality fixes a rate specific to that category for a fiscal year, the applicable coefficient for that fiscal year is the product obtained by multiplying the quotient resulting from the division under the first paragraph of section 244.49.0.3 by the applicable coefficient for the last fiscal year for which the property assessment roll of the municipality in force immediately before the roll applying for the fiscal year for which the rate is fixed applied.

The applicable coefficient for that preceding fiscal year is deemed to be equal to 1 if, for that preceding fiscal year, the municipality did not fix a rate specific to the category of agricultural immovables or fixed a rate equal to the basic rate.

The first three paragraphs apply subject to section 244.49.0.4.

"**244.49.0.3.** For the purposes of section 244.49.0.2, the quotient that is valid for each of the fiscal years for which a property assessment roll applies is the quotient obtained by dividing the dividend referred to in the second paragraph by the divisor referred to in the third paragraph.

The dividend is the ratio obtained by dividing the first of the following totals, which result from the addition of values of units of assessment or parts of units, by the second:

(1) the total that constitutes the tax base for the basic rate, according to the roll referred to in the first paragraph, as that roll stands on the day of its deposit; and

(2) the total that constitutes the tax base for the basic rate, according to the property assessment roll immediately preceding the roll referred to in the first paragraph, as that preceding roll stands on the day before the deposit referred to in subparagraph 1.

The divisor is the ratio obtained by dividing the first of the following totals, which result from the addition of values of units of assessment or parts of units, by the second:

(1) the total that constitutes the tax base for the rate specific to the category of agricultural immovables, according to the roll referred to in the first paragraph, as that roll stands on the day of its deposit; and

(2) the total that constitutes the tax base for the rate specific to the category of agricultural immovables, according to the property assessment roll immediately preceding the roll referred to in the first paragraph, as that preceding roll stands on the day before the deposit referred to in subparagraph 1.

For the purposes of the second and third paragraphs, the tax bases for rates are the totals of values which, if the summary of the roll concerned reflecting the state of that roll on the day of its deposit were accompanied by a summary of the preceding roll reflecting the state of that roll on the preceding day, would appear on the form prescribed in the regulation made under paragraph 1 of section 263 pertaining to such a summary under the following headings in the section entitled "ASSIETTES D'APPLICATION DES TAUX DE LA TAXE FONCIÈRE GÉNÉRALE":

(1) in the case of the tax base for applying the basic rate, the total of the values entered in the box in the last line under the heading "TAUX DE BASE"; and

(2) in the case of the tax base for applying the rate specific to the category of agricultural immovables, the total of the values entered in the box in the last line under the heading "TAUX AGRICOLE".

The assessor who deposited the roll referred to in the first paragraph must, on request, provide the municipality with the ratios established in accordance with the second and third paragraphs.

"**244.49.0.4.** If the municipality avails itself of the power under section 253.27 in respect of its property assessment roll, the operations described in the second and third paragraphs are performed to calculate an adjusted coefficient, by which the basic rate is multiplied, to establish the minimum rate specific to the category of agricultural immovables for either of the first two fiscal years for which the roll applies.

The first operation in relation to the calculation of the adjusted coefficient consists in subtracting the second of the following coefficients from the first:

(1) the coefficient calculated pursuant to section 244.49.0.2 for the fiscal year for which the minimum specific rate is established; and

(2) the coefficient applicable for the last fiscal year for which the property assessment roll of the municipality in force immediately before the roll referred to in the first paragraph applied.

The second operation consists in algebraically adding the coefficient described in subparagraph 2 of the second paragraph and the number that is

one third or two thirds of the difference resulting from the subtraction under the second paragraph, according to whether the fiscal year for which the maximum specific rate is established is the first or the second fiscal year for which the roll referred to in the first paragraph applies.

If the property assessment roll in respect of which the municipality avails itself of the power under section 253.27 applies for two fiscal years only, the adjusted coefficient is calculated only for the first of those fiscal years. To that end, for the purposes of the third paragraph, one half, rather than one third or two thirds, of the difference resulting from the subtraction under the second paragraph is taken into account."

87. Section 244.49.1 of the Act is amended by replacing "E" in the eighth line of the first paragraph by "E.1".

88. Section 244.50 of the Act is amended by adding the following paragraph at the end:

"If a unit of assessment to which all or part of a rate specific to a category provided for in any of sections 244.33 to 244.35 must apply includes a part referred to in the second paragraph of section 244.36.1 or 244.37, that rate or part of a rate applies only to the remainder of the unit."

89. Section 244.52 of the Act is amended by replacing "sections 244.42 and 244.56 and the second paragraph of section 261.5" in the fourth and fifth lines of the second paragraph by "section 244.56, the second paragraph of section 261.5 and the first paragraph of section 261.5.17".

90. Section 244.58 of the Act is amended

(1) by striking out "formed by a rate and part of another rate or by parts of several rates" in the third and fourth lines of the first paragraph;

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

"The combination referred to in the first paragraph consists of

(1) two rates;

(2) one rate and part of another rate; or

(3) parts of several rates."

91. Section 244.60 of the Act is amended by replacing "formed by a rate and part of another rate or by parts of several rates" in the first and second lines of subparagraph 1 of the second paragraph by "referred to in the second paragraph of section 244.58".

92. Section 253.49 of the Act is amended by replacing "provisional aggregate taxation rate being replaced by the aggregate taxation rate based on the data contained in the financial report" in the second and third lines of subparagraph *c* of subparagraph 5 of the second paragraph by "projected aggregate taxation rate being replaced by the effective aggregate taxation rate, those expressions having the meanings given them in Division III of Chapter XVIII.1,".

93. Section 253.54.1 of the Act is amended by inserting "and no rate specific to the category of agricultural immovables provided for in section 244.36.1" after "244.35" in the sixth line of the second paragraph.

94. Section 253.59 of the Act is amended by replacing "sections 244.40 to 244.42" in the first line of the sixth paragraph by "section 244.40".

95. Section 256 of the Act is amended by replacing the third paragraph by the following paragraph:

"For the purpose of calculating the amount payable under section 254 for a fiscal year in respect of an immovable referred to in any of those paragraphs, the greater of the aggregate taxation rate established for that fiscal year under Division III of Chapter XVIII.1 and the weighted aggregate taxation rate established for that fiscal year in accordance with the rules prescribed under subparagraph *b*.1 of paragraph 2 of section 262 is used."

96. The heading of Chapter XVIII.1 of the Act is replaced by the following heading:

"**CHAPTER XVIII.1**

"AGGREGATE TAXATION DATA".

97. Section 261.1 of the Act is amended by inserting "projected" after "standardized" in the second line of paragraph 8.

98. Section 261.4 of the Act is replaced by the following section:

"**261.4.** For the purposes of paragraph 8 of section 261.1, the standardized projected aggregate taxation rate is the rate established by the municipality under Division III for the fiscal year preceding the fiscal year for which the standardized property value is calculated."

99. Section 261.5 of the Act, amended by section 116 of chapter 28 of the statutes of 2005, is again amended by replacing the second paragraph by the following paragraphs:

"However, for the purposes of subparagraph 2 of the first paragraph, in the case of a unit of assessment referred to in section 244.51, a unit of assessment referred to in section 244.52 or a unit of assessment forming part of any of classes 1A to 8 provided for in section 244.32, instead of taking into consideration the value set out in the applicable paragraph of section 261.1, the following values must be taken into consideration:

(1) in the first case, 40% of that value;

(2) in the second case, 20% of that value; and

(3) in the third case, the part of that value corresponding to the percentage of the rate specific to the category of non-residential immovables that is applicable to the unit under section 244.53 or that would be applicable if such a rate were fixed and if no rate specific to the category of industrial immovables were fixed.

In addition, for the purposes of subparagraph 2 of the first paragraph, if the unit of assessment belonging to the group provided for in section 244.31 includes immovables included in an agricultural operation registered in accordance with a regulation made under section 36.15 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (chapter M-14), the portion of the taxable value of the unit that remains after subtracting the taxable value of those immovables must be taken into consideration rather than the total taxable value of the unit. The percentage determined under subparagraph 3 of the second paragraph is applied to that balance if the unit forms part of any of classes 1A to 8 provided for in section 244.32."

100. The Act is amended by inserting the following after section 261.5:

"**DIVISION III**

"AGGREGATE TAXATION RATE

"§1. — *Concepts*

"**261.5.1.** The aggregate taxation rate of a local municipality for a fiscal year is the quotient obtained by dividing the total amount of the revenues for the fiscal year, taken into consideration in accordance with subdivision 2, by the total amount of the values used to calculate the local municipality's property taxes for the fiscal year, taken into consideration in accordance with subdivision 3.

The quotient resulting from the division under the first paragraph is expressed as a six decimal number, rounded up if the seventh decimal is greater than 4.

For the purposes of this division, "current fiscal year" means the fiscal year for which the aggregate taxation rate is established.

"**261.5.2.** The aggregate taxation rate is the projected rate or the effective rate, as provided for in subdivisions 4 and 5, depending on the source of the data used for the purposes of the division under section 261.5.1.

The projected aggregate taxation rate or the effective aggregate taxation rate may be standardized, as provided for in subdivision 6.

"§2. — *Revenues taken into consideration*

"**261.5.3.** For the purpose of establishing the aggregate taxation rate, the revenues of the municipality taken into consideration are those for the current fiscal year deriving from

(1) municipal property taxes; and

(2) taxes other than property taxes, compensations and modes of tariffing that the municipality imposes on the owner, lessee or occupant of an immovable.

The first paragraph applies subject to sections 261.5.4 to 261.5.8.

"**261.5.4.** The part of the revenues referred to in section 261.5.3 that is granted as a credit is not taken into consideration, except if the credit is

(1) a discount granted for an early payment;

(2) a credit granted under section 92.1 of the Municipal Powers Act (2005, chapter 6); or

(3) a credit granted in anticipation of payment to a municipality by a minister of an amount payable on behalf of a debtor of a tax, compensation or mode of tariffing.

"**261.5.5.** Revenues deriving from the following sources are not taken into consideration:

(1) the business tax or the tax provided for in section 487.3 of the Cities and Towns Act (chapter C-19) or article 979.3 of the Municipal Code of Québec (chapter C-27.1);

(2) any property tax payable under the first paragraph of section 208;

(3) any tax other than a property tax, any compensation and any mode of tariffing payable under the first paragraph of section 257;

(4) any tax other than a property tax, any compensation and any mode of tariffing payable for the supply of a municipal service in respect of an immovable belonging to the Crown in right of Canada or one of its mandataries; and

(5) a compensation payable under section 205.

"**261.5.6.** If a significant alteration, within the meaning of the second paragraph, is made to the property assessment roll retroactively to a date included in a fiscal year preceding the current fiscal year, if that alteration results in a supplement to be paid or an overpayment to be refunded in respect of an amount of a tax, compensation or mode of tariffing referred to in section 261.5.3 and imposed for that preceding fiscal year, and if that supplement or overpayment has an effect on the revenues of the municipality for the current fiscal year, that effect is not taken into consideration for the purpose of establishing the aggregate taxation rate for the current fiscal year.

An alteration which raises or lowers the taxable value of a unit of assessment is considered significant if it has the effect of raising or lowering the total of the taxable values entered on the property assessment roll by more than 1%. For the purposes of this paragraph, that total is the one entered in the summary of the roll produced during the last half of the fiscal year preceding the current fiscal year in accordance with the regulation made under paragraph 1 of section 263.

"**261.5.7.** If, with respect to the category of non-residential immovables provided for in section 244.33, the municipality has fixed a specific general property taxation rate under section 244.29 that is greater than the basic rate provided for in section 244.38, a part of the revenues from that tax and from any special tax provided for in section 487.1 or 487.2 of the Cities and Towns Act (chapter C-19) or article 979.1 or 979.2 of the Municipal Code of Québec (chapter C-27.1) is not taken into consideration, as provided for in the second paragraph.

The part not taken into consideration is the difference obtained by subtracting the amount under subparagraph 2 from the amount under subparagraph 1:

(1) the amount of the revenues deriving from the imposition of the tax on the units of assessment belonging to the category of non-residential immovables or the category of industrial immovables provided for in section 244.34;

(2) the amount of the revenues that would derive from the imposition of the tax on the units of assessment referred to in subparagraph 1 if the basic rate were applied.

"**261.5.8.** If part of the revenues deriving from the general property tax or any special tax referred to in section 261.5.7 for the current fiscal year derives from the imposition of that tax for a preceding fiscal year, the rates used for the purposes of that section in respect of that part of the revenues are the rates fixed for the current fiscal year rather than the preceding fiscal year.

However, if, for the current fiscal year, the municipality has not fixed a rate specific to the category of non-residential immovables that is greater than the basic rate even though it did so for the preceding fiscal year, section 261.5.7

applies only in respect of the part of the revenues deriving from the imposition of the tax for the preceding fiscal year and, for that purpose, the rates fixed for that year are used.

"§3. — *Values taken into consideration*

"**261.5.9.** For the purpose of establishing the aggregate taxation rate, the taxable values entered on the property assessment roll of the municipality for the current fiscal year are taken into consideration.

The first paragraph applies subject to section 261.5.10.

"**261.5.10.** If the municipality, in respect of its property assessment roll, applies the measure for averaging the variation in taxable values provided for in Division IV.3 of Chapter XVIII, the adjusted values are taken into consideration rather than the taxable values entered on the roll in the case of the eligible taxable units of assessment.

The first paragraph applies for the purpose of establishing the aggregate taxation rate

(1) for either of the first two fiscal years for which the roll applies, subject to subparagraph 2; or

(2) for the first fiscal year for which the roll applies, if that fiscal year is referred to in the second paragraph of section 72.

"§4. — *Projected aggregate taxation rate*

"**261.5.11.** The projected aggregate taxation rate for the current fiscal year is the rate established using

(1) the revenues provided for in the budget adopted for the fiscal year, in the case of the revenues referred to in subdivision 2; and

(2) the total of the values used to calculate the revenues, provided for in the budget adopted for the fiscal year, that must derive from the general property tax, taking into account, if applicable, the provisions of Division IV.3 of Chapter XVIII, in the case of the values referred to in subdivision 3.

"§5. — *Effective aggregate taxation rate*

"**261.5.12.** The effective aggregate taxation rate for the current fiscal year is the rate established using

(1) the revenues recorded in the financial report for that fiscal year, in the case of the revenues referred to in subdivision 2; and

(2) the average of the totals of the values entered on the property assessment roll at the beginning and at the end of the fiscal year, in the case of the values referred to in subdivision 3, subject to sections 261.5.13 and 261.5.14.

The decimal part of the quotient obtained as a result of the division carried out to establish the average is dropped and the integer is increased by 1.

"**261.5.13.** In the case of a unit of assessment, if the taxable value entered on the property assessment roll is replaced by an adjusted value, the adjusted value of the unit as it existed at the beginning and at the end of the fiscal year is used to calculate the average under subparagraph 2 of the first paragraph of section 261.5.12.

"**261.5.14.** For the purpose of determining the totals of the entered or adjusted values to be averaged, the property assessment roll is used, taking into account not only any alteration made to that roll before 1 January or 31 December of the current fiscal year but also any alteration retroactive to the relevant date or any earlier date that is made, even after the end of the fiscal year, in time for the supplement that must be paid or the overpayment that must be refunded as a result of the alteration to have an effect on the revenues recorded in the financial report produced for the fiscal year.

"§6. — *Standardized aggregate taxation rate*

"**261.5.15.** The standardized aggregate taxation rate for the current fiscal year is the rate established using as a divisor, for the purposes of the division under section 261.5.1, the product obtained by multiplying the following amounts by the comparative factor established for the fiscal year under section 264 in respect of the property assessment roll:

(1) the total of the values referred to in paragraph 2 of section 261.5.11, in the case of the standardized projected aggregate taxation rate; and

(2) the average of the totals of the values referred to in subparagraph 2 of the first paragraph of section 261.5.12, taking into account sections 261.5.13 and 261.5.14, in the case of the standardized effective aggregate taxation rate.

If the product obtained as a result of the multiplication under the first paragraph is a decimal number, the decimal part is dropped and the integer is increased by 1 if the first decimal digit is greater than 4.

"**DIVISION IV**

"TAXABLE NON-RESIDENTIAL PROPERTY ASSESSMENT

"**261.5.16.** The taxable non-residential property assessment of a local municipality is the total of the taxable values, entered on its property assessment roll, of the units of assessment belonging to the group provided for in section 244.31.

The first paragraph applies subject to sections 261.5.17 and 261.5.18.

"**261.5.17.** In the case of a unit of assessment referred to in section 244.51, a unit of assessment referred to in section 244.52 or a unit of assessment forming part of any of classes 1A to 8 provided for in section 244.32, instead of taking into consideration its taxable value, the following values are taken into consideration:

(1) in the first case, 40% of that value;

(2) in the second case, 20% of that value; and

(3) in the third case, the part of that value corresponding to the percentage of the rate specific to the category of non-residential immovables that is applicable to the unit under section 244.53 or that would be applicable if such a rate were fixed and if no rate specific to the category of industrial immovables were fixed.

If the unit of assessment belonging to the group provided for in section 244.31 includes immovables included in an agricultural operation registered in accordance with a regulation made under section 36.15 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (chapter M-14), the portion of the taxable value of the unit that remains after subtracting the taxable value of those immovables is taken into consideration rather than the total taxable value of the unit. The percentage determined under subparagraph 3 of the first paragraph is applied to that balance if the unit forms part of any of classes 1A to 8 provided for in section 244.32.

"**261.5.18.** If the municipality, in respect of its property assessment roll, applies the measure for averaging the variation in taxable values provided for in Division IV.3 of Chapter XVIII, the adjusted values are taken into consideration rather than the taxable values entered on the roll in the case of the eligible taxable units of assessment.

The first paragraph applies for the purpose of establishing the taxable non-residential property assessment

(1) for either of the first two fiscal years for which the roll applies, subject to subparagraph 2; or

(2) for the first fiscal year for which the roll applies, if that fiscal year is referred to in the second paragraph of section 72.

"**261.5.19.** The taxable non-residential property assessment is a projection.

For the purpose of establishing the taxable non-residential property assessment for a fiscal year, the values or parts of values taken into consideration are the values used to calculate the revenues, provided for in the budget

adopted for the fiscal year, that must derive from the general property tax, taking into account, if applicable, the provisions of Division IV.3 of Chapter XVIII."

101. Section 262 of the Act, amended by section 35 of chapter 22 of the statutes of 2002, is again amended

(1) by inserting the following subparagraph after subparagraph *b* of paragraph 2:

"(*b*.1) prescribe the rules for establishing, in respect of every local municipality and for each fiscal year, a weighted aggregate taxation rate that, when greater than the aggregate taxation rate of the municipality established for the same fiscal year under Division III of Chapter XVIII.1, is used under the third paragraph of section 256 for the purpose of calculating the amount payable to the municipality under section 254 for the fiscal year in respect of the immovables referred to in the second, third and fourth paragraphs of section 255;";

(2) by striking out subparagraph *c* of paragraph 2.

102. Section 263 of the Act is amended by striking out paragraph 3.

ACT RESPECTING MUNICIPAL INDUSTRIAL IMMOVABLES

103. Sections 6.0.1 and 6.0.2 of the Act respecting municipal industrial immovables (R.S.Q., chapter I-0.1) are repealed.

ACT RESPECTING ADMINISTRATIVE JUSTICE

104. Schedule II to the Act respecting administrative justice (R.S.Q., chapter J-3), amended by section 222 of chapter 6 of the statutes of 2005 and section 28 of chapter 17 of the statutes of 2005, is again amended by inserting the following paragraph after paragraph 3.5:

"(3.6) proceedings under section 107 of the Municipal Powers Act to fix the indemnity for damage caused by a regional county municipality in the exercise of its jurisdiction with respect to watercourses;".

ACT RESPECTING THE RÉGIE DU LOGEMENT

105. Section 32 of the Act respecting the Régie du logement (R.S.Q., chapter R-8.1) is amended by replacing "412.2 of the Cities and Towns Act (chapter C-19), article 496 of the Municipal Code (chapter C-27.1) or paragraph 18 of article 524 of the Charter of the City of Montréal" by "148.0.2 of the Act respecting land use planning and development (chapter A-19.1)".

106. Section 51 of the Act is amended by replacing the third paragraph by the following paragraph:

"Conversion is prohibited in the urban agglomeration of Montréal provided for in section 4 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001), unless an exception is granted under section 54.12 by a resolution of the council of the municipality in whose territory the immovable is situated. Outside the urban agglomeration, it may be restricted or made subject to certain conditions, by a by-law adopted under section 54.13. This paragraph does not apply to an immovable in which all the dwellings are occupied by undivided co-owners."

107. Section 54.12 of the Act is amended by adding the following paragraph at the end:

"The council of a municipality other than Ville de Montréal whose territory is included in the urban agglomeration of Montréal and that has an advisory planning committee established under the Act respecting land use planning and development may exercise the power granted under the first paragraph."

108. Section 54.13 of the Act is amended by replacing "of Ville de" in the second line of the first paragraph by "of a municipality whose territory is included in the urban agglomeration of".

ACT RESPECTING PUBLIC TRANSIT AUTHORITIES

109. The Act respecting public transit authorities (R.S.Q., chapter S-30.01) is amended by inserting the following section after section 124:

"**124.1.** A transit authority may adopt by-laws relating to the administration of its finances.

However, to ensure the sound administration of those finances, it must adopt a budget control and monitoring by-law that provides in particular for a means to guarantee the availability of appropriations before any decision authorizing an expenditure is made; the means may vary depending on the authority authorizing the expenditures or on the type of expenditures proposed."

110. Section 125 of the Act is replaced by the following section:

"**125.** A by-law or a resolution of a transit authority authorizing an expenditure has no effect unless, in accordance with a by-law adopted under the second paragraph of section 124.1, appropriations are available for the purposes for which the expenditure is proposed."

ACT RESPECTING THE QUÉBEC SALES TAX

111. The Act respecting the Québec sales tax (R.S.Q., chapter T-0.1) is amended by inserting the following section after section 388.3:

"**388.4.** A prescribed municipality is entitled to compensation, paid by the Minister at the prescribed time, in an amount equal to the amount prescribed for the years 2007 to 2013.

Such compensations are deemed to be repayments for the purposes of the Act respecting the Ministère du Revenu (chapter M-31)."

112. Section 677 of the Act, amended by section 395 of chapter 38 of the statutes of 2005, is again amended by inserting the following subparagraph after subparagraph 40.1.1 of the first paragraph:

"(40.1.2) determine, for the purposes of section 388.4, the prescribed municipalities, time and amount;".

ACT RESPECTING NORTHERN VILLAGES AND THE KATIVIK REGIONAL GOVERNMENT

113. Section 227 of the Act respecting Northern villages and the Kativik Regional Government (R.S.Q., chapter V-6.1), amended by section 90 of chapter 50 of the statutes of 2005, is again amended

(1) by replacing "on the conditions and for the term" in the second and third lines of the first paragraph by "for the term determined by the Minister and on the conditions";

(2) by replacing "the Minister" in the first line of the second paragraph by "the Ministers".

114. Section 398 of the Act, amended by section 91 of chapter 50 of the statutes of 2005, is again amended

(1) by replacing "on the conditions and for the term" in the third line of the first paragraph by "for the term determined by the Minister and on the conditions";

(2) by replacing "the Minister" in the first line of the second paragraph by "the Ministers".

ACT RESPECTING VILLE DE CHAPAIS

115. The Act respecting Ville de Chapais (1999, chapter 98) is repealed.

ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS CONCERNING MUNICIPAL AFFAIRS

116. The Act to amend various legislative provisions concerning municipal affairs (2003, chapter 3) is amended by inserting the following section after section 12:

"**12.1.** In the case of a division concerning the assets and liabilities of a pension plan referred to in section 12, the following are partitioned among the parts of the plan created by the division:

(1) the balance obtained by subtracting the value of the contributions paid or redemptions realized under the first or second paragraph of section 12 from the value of the amounts paid in respect of any deficiency and any amount referred to in the third paragraph of section 12, all such values being calculated as set out in the fourth paragraph of that section;

(2) the value of the amortization amounts remaining to be paid in respect of any technical actuarial deficiency and any amount established under subparagraph 4 of the second paragraph of section 137 of the Supplemental Pension Plans Act (R.S.Q., chapter R-15.1), determined by an actuarial valuation of the whole plan dated not earlier than 31 December 2001 or later than 1 January 2003; and

(3) the value of the amortization amounts remaining to be paid in respect of any technical actuarial deficiency and any amount established under subparagraph 4 of the second paragraph of section 137 of the Supplemental Pension Plans Act, determined by an actuarial valuation of the whole plan dated not earlier than 2 January 2003 or later than 1 January 2005.

The partition under the first paragraph is carried out proportionately to the value, on the date of the division, of the assets allocated to each part of the plan created by the division in relation to the value of the assets of the whole plan before it was divided.

If the amount determined under subparagraph 4 of the second paragraph of section 137 of the Supplemental Pension Plans Act was divided under section 16 of the Act respecting the funding of certain pension plans (2005, chapter 25), the first paragraph is applied taking into account the rule set out in the second paragraph of that section 16.

Section 12 applies to any plan resulting from the division of a plan referred to in that section.

In the case of a merger of all or part of the assets and liabilities of a pension plan referred to in section 13, which is the absorbing plan, and of a plan referred to in section 12, section 12 applies to the absorbing plan to the extent determined by an agreement between the municipality or body that is a party to the plan and the association with which an agreement under section 13 has been entered into."

ACT TO AGAIN AMEND VARIOUS LEGISLATIVE PROVISIONS CONCERNING MUNICIPAL AFFAIRS

117. Section 254 of the Act to again amend various legislative provisions concerning municipal affairs (2003, chapter 19) is amended

(1) by replacing "five" in the second line of the third paragraph by "six";

(2) by inserting the following subparagraph after subparagraph 1 of the third paragraph:

"(1.1) the values the total of which is the tax base for applying the rate specific to the category of agricultural immovables are the values the sum of which is entered in the box in the last line under the heading "TAUX AGRICOLE";";

(3) by replacing "five" in the second line of the fourth paragraph by "six".

MUNICIPAL POWERS ACT

118. Sections 17.1 to 17.3 of the Municipal Powers Act (2005, chapter 6), enacted by section 107 of chapter 50 of the statutes of 2005, are replaced by the following sections:

"**17.1.** A local municipality may operate, alone or with another person, an enterprise that produces electricity at a wind farm or a hydro-electric power plant.

In the case of a hydro-electric power plant, the enterprise must be controlled by the local municipality. However, if the local municipality operates the enterprise with a regional county municipality or a band council within the meaning of the Indian Act (Revised Statutes of Canada, 1985, chapter I-5) or the Cree-Naskapi (of Quebec) Act (Statutes of Canada, 1984, chapter 18), the enterprise may be controlled by one or more of those operators.

For the purposes of the first and second paragraphs, a local municipality whose territory is included in that of a regional county municipality may not operate an enterprise producing electricity at a hydro-electric power plant unless the regional county municipality has agreed to it.

"**17.2.** A local municipality wishing to operate an enterprise referred to in section 17.1 with a person operating a private-sector enterprise must issue a call for tenders if the project involves the operation of an enterprise controlled by one or more local municipalities or regional county municipalities.

The call for tenders must invite persons operating a private-sector enterprise to submit their expertise and main achievements in the provision of goods and services relating to power production and specified in the call for tenders.

The call for tenders must be published on an electronic tendering system accessible to contractors having an establishment in Québec or in a province or territory covered by an intergovernmental trade liberalization agreement applicable to the local municipality, and in a newspaper in the territory of the local municipality.

"**17.3.** Sections 573 to 573.3.4 of the Cities and Towns Act (R.S.Q., chapter C-19) or articles 935 to 938.4 of the Municipal Code of Québec (R.S.Q., chapter C-27.1) apply, with the necessary modifications, to the operator of an enterprise referred to in section 17.1 if the enterprise is controlled by one or more local municipalities or regional county municipalities.

"**17.4.** With the authorization of the Minister, a local municipality that participates in the operation of an enterprise referred to in section 17.1 may stand surety for a person operating that enterprise.

Before giving the authorization, the Minister may order the local municipality to submit the decision authorizing the suretyship to the approval of the qualified voters, according to the procedure prescribed for the approval of loan by-laws.

"**17.5.** The total of the financial participation and surety bonds provided by the local municipality in respect of a given enterprise referred to in section 17.1 may not exceed the amount required to set up a wind farm with a generating capacity of 50 megawatts or a hydro-electric power plant with a generating capacity of 50 megawatts provided by hydraulic power in the domain of the State."

119. Section 90 of the Act, amended by section 112 of chapter 50 of the statutes of 2005, is again amended

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

"A local municipality may also grant assistance to relocate a commercial or industrial enterprise elsewhere within its territory. The amount of the assistance may not exceed the real cost of the relocation.";

(2) by inserting "or third" after "second" in subparagraph 6 of the third paragraph.

120. The Act is amended by inserting the following sections after section 92:

"**92.1.** A local municipality may, by by-law, adopt a program to grant assistance in the form of a tax credit to the persons and in respect of the immovables referred to in section 92.2.

It may also grant assistance to any person that operates a private-sector enterprise and that is the owner or occupant of an immovable other than a residence. The value of the assistance that may be granted to the beneficiaries as a whole in this way may not exceed $25,000 per fiscal year.

Assistance may not be granted, however, if one of the following situations applies to the immovable referred to in the first or second paragraph:

(1) activities previously exercised in the territory of another local municipality have been transferred to it; or

(2) its owner or occupant receives government assistance intended to lower property taxes.

Subparagraph 2 of the third paragraph does not apply if the government assistance is granted to implement a recovery plan.

A person may be declared eligible to receive assistance not later than 15 June 2008. The period during which assistance may be granted to a person declared eligible may not exceed 10 years.

The by-law provided for in the first paragraph determines the total value of the assistance that may be granted under the program. That by-law, and any resolution adopted under the second paragraph, must be approved by the eligible voters of the municipality 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 fiscal year during which the by-law or the resolution is adopted, whichever is higher. If the average exceeds 5% of the total appropriations, the by-law or the resolution must also be approved by the Minister. To determine the average, the total value of the assistance that may be granted under the by-law or the resolution adopted is taken into account, along with that of the assistance that may be granted under any other by-law adopted under the first paragraph if it is or will soon be in force and any resolution adopted under the second paragraph since the beginning of the fiscal year during which the by-law or resolution is adopted.

"**92.2.** Only a person that operates a private-sector enterprise for profit or a cooperative that is the owner or occupant of an immovable included in a unit of assessment listed under one of the following headings provided for in the manual referred to in the regulation made under paragraph 1 of section 263 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) is eligible for the tax credit under the first paragraph of section 92.1:

(1) "2-3 --- INDUSTRIES MANUFACTURIÈRES";

(2) "41 -- Chemin de fer et métro";

(3) "42 -- Transport par véhicule automobile (infrastructure)", sauf "4291 Transport par taxi" et "4292 Service d'ambulance";

(4) "43 -- Transport par avion (infrastructure)";

(5) "44 -- Transport maritime (infrastructure)";

(6) "47 -- Communication, centre et réseau";

(7) "6348 Service de nettoyage de l'environnement";

(8) "6391 Service de recherche, de développement et d'essais";

(9) "6392 Service de consultation en administration et en affaires";

(10) "6592 Service de génie";

(11) "6593 Service éducationnel et de recherche scientifique";

(12) "6831 École de métiers (non intégrée à une polyvalente)";

(13) "6838 Formation en informatique";

(14) "71 -- Exposition d'objets culturels";

(15) "751 - Centre touristique".

A person that is the occupant rather than the owner of an immovable referred to in the first paragraph and that meets the conditions set out in that paragraph is eligible for the tax credit provided for in the first paragraph of section 92.1 if the immovable that person occupies is referred to in section 7 of the Act respecting municipal industrial immovables (R.S.Q., chapter I-0.1).

"**92.3.** The effect of the tax credit is to compensate all or part of the increase in the amount payable in respect of the immovable for property taxes, modes of tariffing and transfer duties if the increase results from

(1) construction work on or alterations to the immovable;

(2) occupation of the immovable; or

(3) relocation to the immovable of an enterprise already present in the territory of the municipality.

The tax credit may not exceed the amount corresponding to the difference between the amount of the property taxes, modes of tariffing and transfer duties payable and the amount that would have been payable if the construction, alterations, occupation or relocation had not occurred.

Despite the first and second paragraphs, the credit may not exceed half the amount of the property taxes and modes of tariffing payable in respect of an immovable if the owner or occupant receives government assistance to implement a recovery plan. However, the credit may not be granted for a period of more than five years and must be coordinated with the government assistance.

"**92.4.** Section 29.3 of the Cities and Towns Act (R.S.Q., chapter C-19), article 14.1 of the Municipal Code of Québec (R.S.Q., chapter C-27.1) and the

Municipal Aid Prohibition Act (R.S.Q., chapter I-15) do not apply to assistance granted under section 92.1.

"**92.5.** A local municipality may make a claim for reimbursement of the assistance it granted under section 92.1 if one of the eligibility conditions is no longer met.

"**92.6.** The program must be part of the municipality's economic development plan.

If the municipality does not have such a plan, the program must take into account the local plan of action to stimulate the economy and create employment adopted by the local development centre operating in its territory.

"**92.7.** Not later than 15 June 2008, the Minister must report to the Government on the advisability of making permanent a municipality's power under the fifth paragraph of section 92.1 to declare a person eligible for assistance.

The Minister must table the report in the National Assembly within 30 days or, if the Assembly is not sitting, within 15 days of resumption. The report is examined by the competent committee of the National Assembly."

121. Section 103 of the Act is amended by inserting "or private" after "public" in subparagraph 2 of the first paragraph.

122. Section 107 of the Act is amended by adding the following sentence at the end of the third paragraph: "Failing agreement, the amount of the indemnity for damage caused is fixed by the Administrative Tribunal of Québec at the request of the person claiming it or the municipality, and sections 58 to 68 of the Expropriation Act (R.S.Q., chapter E-24) apply, with the necessary modifications."

123. Sections 111 to 111.3 of the Act, enacted by section 116 of chapter 50 of the statutes of 2005, are replaced by the following sections:

"**111.** A regional county municipality may operate, alone or with another person, an enterprise that produces electricity at a wind farm or at a hydro-electric power plant.

In the case of a hydro-electric power plant, the enterprise must be controlled by the regional county municipality. However, if the regional county municipality operates the enterprise with a local municipality or a band council within the meaning of the Indian Act (Revised Statutes of Canada, 1985, chapter I-5) or the Cree-Naskapi (of Quebec) Act (Statutes of Canada, 1984, chapter 18), the enterprise may be controlled by one or more of those operators.

"**111.0.1.** A regional county municipality wishing to operate an enterprise referred to in section 111 with a person operating a private-sector enterprise must issue a call for tenders if the project involves the operation of an enterprise controlled by one or more regional county municipalities or local municipalities.

The call for tenders must invite persons operating a private-sector enterprise to submit their expertise and main achievements in the provision of goods and services relating to power production and specified in the call for tenders.

The call for tenders must be published on an electronic tendering system accessible to contractors having an establishment in Québec or in a province or territory covered by an intergovernmental trade liberalization agreement applicable to the regional county municipality, and in a newspaper in the territory of that municipality.

"**111.0.2.** Sections 573 to 573.3.4 of the Cities and Towns Act (R.S.Q., chapter C-19) or articles 935 to 938.4 of the Municipal Code of Québec (R.S.Q., chapter C-27.1) apply, with the necessary modifications, to the operator of an enterprise referred to in section 111 if it is controlled by one or more regional county municipalities or local municipalities.

"**111.1.** If the regional county municipality wishes to operate an enterprise referred to in section 111, it must pass a resolution announcing its intention to do so. A copy of the resolution must be served on each local municipality whose territory is included in that of the regional county municipality.

At least 45 days after service of the resolution required under the first paragraph, the regional county municipality may begin operating the enterprise.

"**111.2.** With the authorization of the Minister, a regional county municipality that participates in the operation of an enterprise referred to in section 111 may stand surety for a person operating that enterprise.

Section 111.1 applies, with the necessary modifications, to the suretyship provided for in the first paragraph.

Before giving the authorization, the Minister may order the regional county municipality to submit the decision authorizing the suretyship to the approval of the qualified voters in the local municipalities that must contribute to the payment of the enterprise's operating expenditures.

The Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2) applies, with the necessary modifications, to the approval provided for in the third paragraph.

"**111.3.** The total of the financial participation and surety bonds provided by the regional county municipality in respect of a given enterprise referred to in section 111 may not exceed the amount required to set up a wind farm with a generating capacity of 50 megawatts or a hydro-electric power plant with a generating capacity of 50 megawatts provided by hydraulic power in the domain of the State."

124. Section 249.1 of the Act, enacted by section 124 of chapter 50 of the statutes of 2005, is repealed.

OTHER AMENDING PROVISIONS

125. Section 27.1 of Order in Council 1294-2000 dated 8 November 2000, concerning Ville de Mont-Tremblant, enacted by section 127 of chapter 50 of the statutes of 2005, is amended by inserting "who are not council members" after "paragraph" in the second line of the second paragraph.

MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

Interpretation

126. For the purposes of sections 128 to 156, "Act" means the Act respecting municipal taxation (R.S.Q., chapter F-2.1).

For the purposes of sections 140, 141, 145, 147 and 148, "agricultural operation" means an agricultural operation registered in accordance with a regulation made under section 36.15 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (R.S.Q., chapter M-14).

Aggregate taxation rate

127. The legislative provisions enacted or amended by sections 14, 16, 17, 25, 26, 31 and 40 to 42, paragraph 2 of section 62, sections 63 and 74, paragraph 2 of section 75 and sections 83, 89, 92 and 94 to 100, as enacted or amended, apply for the purpose of establishing the aggregate taxation rate of a local municipality for every fiscal year from the fiscal year 2007 and for the purposes of any act performed as a result of the establishment of that rate according to those provisions, in particular the establishment of the taxable non-residential property assessment, the standardized property value and the fiscal potential of a local municipality.

The laws amended by those sections and by sections 76 and 85, as they existed before those amendments, and the regulations made under provisions struck out by paragraph 2 of section 101 and by section 102 continue to apply for the purpose of establishing the aggregate taxation rate of a local municipality for any fiscal year before the fiscal year 2007 and for the purposes of any act performed as a result of the establishment of that rate according to those laws and regulations.

128. In the case of the amount payable under section 254 of the Act for every fiscal year from the fiscal year 2007 in respect of an immovable referred to in any of the last three paragraphs of section 255 of the Act, the regulation made under paragraph 2 of section 262 of the Act applies with the following modifications:

(1) the projected aggregate taxation rate established for the fiscal year in accordance with section 261.5.11 of the Act, enacted by section 100, is used to calculate the first payment to be made; and

(2) the effective aggregate taxation rate established for the fiscal year in accordance with sections 261.5.12 to 261.5.14 of the Act, enacted by section 100, is used to calculate the actual amount payable and, as the case may be, the second payment to be made or the overpayment.

The first paragraph applies until the coming into force of the first amendment to the regulation referred to in that paragraph made after 15 June 2006.

129. In the case of the amount payable under section 261 of the Act for every fiscal year from the fiscal year 2009 to a local municipality that had revenues deriving from the application of section 222 of the Act for the second preceding fiscal year, the regulation made under paragraph 7 of section 262 of the Act applies with the following modifications:

(1) the standardized effective aggregate taxation rate established for that second preceding fiscal year in accordance with subparagraph 2 of the first paragraph of section 261.5.15 of the Act, enacted by section 100, is used for the capitalization of those revenues under paragraph 8 of section 261.1 of the Act, amended by section 97; and

(2) no other alteration made to the property assessment roll applicable for that second preceding fiscal year, other than those referred to in section 261.5.14 of the Act, enacted by section 100, is taken into consideration.

The first paragraph applies until the coming into force of the first amendment to the regulation referred to in that paragraph made after 15 June 2006.

Weighting of the aggregate taxation rate for the purposes of compensations in lieu of taxes

130. For the purpose of calculating the amount payable under section 254 of the Act for the fiscal year 2006 to a local municipality whose property assessment roll came into force on 1 January 2006, in respect of an immovable referred to in any of the last three paragraphs of section 255 of the Act, the greater of the following is used: the aggregate taxation rate established for that fiscal year under the regulation made under paragraph 2 of section 262 of the Act and the weighted aggregate taxation rate established for that fiscal year in accordance with the rules prescribed in sections 132 to 135 or fixed by the Minister of Municipal Affairs and Regions under section 136.

Not later than 30 September 2006, the Minister must, in applying the first paragraph, recalculate the first payment of the amount payable for the fiscal year 2006. For that purpose, to make the comparison with the provisional aggregate taxation rate established for that fiscal year under the regulation referred to in the first paragraph, the weighted aggregate taxation rate established for that fiscal year based on the data contained in the financial report for the fiscal year 2005 is used, subject to sections 136 and 137.

If the recalculated amount is greater than the amount of the first payment made, the Minister must pay the difference to the municipality in 2006. In that case, for the purpose of determining the last payment to be made or the overpayment to be refunded, after the Minister receives the financial report for the fiscal year 2006, the recalculated amount of the first payment is taken into account.

131. Until the coming into force of the first amendment made after 15 June 2006 to the regulation referred to in section 130, the rules prescribed in sections 132 to 135 stand in lieu of those that the Government may prescribe under subparagraph *b*.1 of paragraph 2 of section 262 of the Act, enacted by paragraph 1 of section 101, for the purpose of establishing a weighted aggregate taxation rate for each of the fiscal years for which a property assessment roll whose coming into force coincides with the beginning of any of the fiscal years 2006, 2007 and 2008 applies.

For the purposes of sections 132 to 138, that roll is called the "current roll".

132. The weighted aggregate taxation rate of a local municipality for each of the fiscal years for which the current roll applies is the quotient obtained by dividing the aggregate taxation rate of the municipality established for the last fiscal year for which the preceding roll applied by the applicable divisor for those fiscal years.

Subject to sections 134 to 137, the applicable divisor for the fiscal years for which the current roll applies is the quotient resulting from the division under the first paragraph of section 133.

For the purpose of calculating the first payment of the amount payable for the first fiscal year for which the current roll applies, the dividend used in the division under the first paragraph is the projected aggregate taxation rate established in accordance with section 261.5.11 of the Act, enacted by section 100, for the last fiscal year for which the preceding roll applied. However, if that last fiscal year is the fiscal year 2006, the dividend is the provisional aggregate taxation rate established for that fiscal year in accordance with the regulation made under paragraph 2 of section 262 of the Act.

133. For the purposes of section 132, the valid quotient for each of the fiscal years for which the current roll applies is the quotient obtained by dividing the first of the following totals by the second:

(1) the total established based on the current roll, as it stands on the day of its deposit, by adding the products obtained by multiplying the non-taxable values of the immovables referred to in any of the last three paragraphs of section 255 of the Act by the percentage provided in that paragraph; and

(2) the total established according to the property assessment roll immediately preceding the current roll, as that preceding roll stands on the day before the deposit of the current roll, by performing the addition under paragraph 1.

For the purposes of the first paragraph, the values used are those which, if the summary of the current roll reflecting the state of that roll on the day of its deposit were accompanied by a summary of the preceding roll reflecting the state of that roll on the preceding day, would appear in lines 605 to 615 under the heading "VALEURS" in the section entitled "INVENTAIRE PAR DISPOSITION FISCALE" on the form prescribed in the regulation made under paragraph 1 of section 263 of the Act and pertaining to such a summary.

However, if the current roll came into force on 1 January 2006, a reference to the deposit of the current roll in the first and second paragraphs is a reference to its coming into force.

The assessor who deposited the current roll must, on request, provide the municipality with the quotient established under this section.

134. If the municipality avails itself of the power under section 253.27 of the Act in respect of its current roll, the operations under the second and third paragraphs are performed to calculate an adjusted divisor by which the aggregate taxation rate of the municipality established for the last fiscal year for which the preceding roll applied is divided to establish the weighted aggregate taxation rate for either of the first two fiscal years for which the current roll applies. The operations vary depending on whether or not the quotient calculated under section 133 is greater than 1.

The first operation consists, in the first case, in subtracting 1 from the quotient and, in the second case, in subtracting the quotient from 1.

The second operation consists, in the first case, in adding to 1 and, in the second case, in subtracting from 1 the number corresponding to one third or two thirds of the difference resulting from the subtraction under the second paragraph, depending on whether the fiscal year for which the weighted aggregate taxation rate is established is the first or the second fiscal year for which the current roll applies.

If the current roll in respect of which the municipality avails itself of the power under section 253.27 of the Act only applies for two fiscal years, an adjusted divisor is only calculated for the first fiscal year. To that end, for the purposes of the third paragraph, one half, rather than one third or two thirds, of the difference resulting from the subtraction under the second paragraph is taken into account.

135. The weighted aggregate taxation rate is used for the comparison under the third paragraph of section 256 of the Act, enacted by section 95, not only with the aggregate taxation rate used to calculate the actual amount payable under section 254 of the Act in respect of the immovables referred to in the last three paragraphs of section 255 of the Act, but also with the projected aggregate taxation rate established in accordance with section 261.5.11 of the Act, enacted by section 100, used to calculate the first payment of that amount.

In the case of a central municipality within the meaning of section 15 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001), the compared rates take into account the distinction made in sections 100 to 102 of that Act between the regular and urban agglomeration aggregate taxation rates.

136. In the case of municipalities whose territory is included in the urban agglomerations of Longueuil, La Tuque or Sainte-Marguerite–Estérel, provided for respectively in sections 6, 8 and 14 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001), the weighted aggregate taxation rates applicable for the fiscal years for which the current roll that came into force on 1 January 2006 applies are set by the Minister of Municipal Affairs and Regions.

137. The weighted aggregate taxation rate is established in accordance with the rules prescribed in sections 131 to 135 or is set under section 136 on the basis of the data at the Minister's disposal at the time the Minister is required to make a payment or demand the refund of an overpayment under the regulation made under paragraph 2 of section 262 of the Act.

If the Minister does not, at that time, have all the data needed to establish the weighted aggregate taxation rate, the rate is deemed to be equal to the aggregate taxation rate with which it is compared under either section 130 or the third paragraph of section 256 of the Act, enacted by section 95.

138. For the purpose of establishing the aggregate taxation rate of a local municipality for any fiscal year after the fiscal year 2006 and before the fiscal year during which its current roll comes into force, the provisions enacted by section 100 are applied as if sections 261.5.7 and 261.5.10 of the Act, rather than reading as enacted, read as follows:

"**261.5.7.** If, in respect of the category of non-residential immovables provided for in section 244.33, the municipality has fixed a specific general property tax rate under section 244.29 that is greater than the basic rate provided for in section 244.38, a part of the revenues from that tax and from any special tax provided for in section 487.1 or 487.2 of the Cities and Towns Act (chapter C-19) or article 979.1 or 979.2 of the Municipal Code of Québec (chapter C-27.1) is not taken into consideration, as provided for in the second paragraph.

The part not taken into consideration is the difference obtained by subtracting the amount under subparagraph 2 from the amount under subparagraph 1:

(1) the amount of the revenues deriving from the imposition of the tax on the units of assessment belonging to the category of non-residential immovables or the category of industrial immovables provided for in section 244.34;

(2) the amount of the revenues that would derive from the imposition of the tax on the units of assessment referred to in subparagraph 1 if the following were applied:

(*a*) the basic rate, except in the case referred to in subparagraph *b*; and

(*b*) the average rate established in accordance with the third paragraph, if the municipality has fixed a specific rate greater than the basic rate in respect of the category of immovables consisting of six or more dwellings provided for in section 244.35.

That average rate is obtained by dividing the dividend referred to in subparagraph 1 by the divisor referred to in subparagraph 2:

(1) the dividend is the amount of the revenues

(*a*) deriving from the imposition of the tax on the units of assessment in respect of which all or part of the basic rate or the rate specific to the category of immovables consisting of six or more dwellings is used to establish the amount of the tax; and

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

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

The quotient resulting from the division under the third paragraph is expressed as a six decimal number, rounded up if the seventh decimal is greater than 4.

"**261.5.10.** If the municipality, in respect of its property assessment roll, applies the measure for averaging the variation in taxable values provided for in Division IV.3 of Chapter XVIII, the adjusted values are taken into consideration rather than the taxable values entered on the roll in the case of the eligible taxable units of assessment.

The first paragraph applies for the purpose of establishing the aggregate taxation rate

(1) for either of the first two fiscal years for which the roll applies, subject to subparagraph 2; or

(2) for the first fiscal year for which the roll applies, if that fiscal year is referred to in the second paragraph of section 72.

If the taxable value entered on the roll for a unit of assessment is replaced by an adjusted value, the replacement is valid for the purposes not only of the division under the first paragraph of section 261.5.1 but also of the division under the third paragraph of section 261.5.7."

Rate specific to the category of agricultural immovables

139. The legislative provisions enacted or amended by sections 61, 79 to 82, 86 to 88, 90, 91, 93 and 117, as enacted or amended, apply for the purposes of every fiscal year from the fiscal year 2007.

The laws amended by those sections continue to apply as they existed before those amendments for the purposes of every fiscal year before the fiscal year 2007.

140. In order to take into account any alteration pertaining to the mixed class to which a unit of assessment comprising immovables included in an agricultural operation belongs for the purposes of the fiscal year 2007, the alterations that must be made to a property assessment roll in force on 15 June 2006 and that are to apply for the fiscal year 2007 must be made not later than 15 September 2006, taking into account the amendment made to section 244.32 of the Act by section 80.

141. If making only the alterations provided for in section 140, instead of proceeding in accordance with the provisions of the Act pertaining to the updating of the property assessment roll, the competent assessor may produce a global certificate for all the alterations.

The attribution of a value, in respect of the immovables included in an agricultural operation, that does not reproduce the exact value entered in respect of those immovables before the alteration is deemed to be an alteration not provided for in section 140.

If the assessor makes use of the power granted under the first paragraph,

(1) no notice or copy of a notice of alteration is sent out under section 180 of the Act;

(2) the clerk or the secretary-treasurer of the local municipality whose roll is altered by means of the global certificate must, in accordance with section 75 of the Act, give a public notice explaining in a general manner that the roll has been altered to subtract the value of the immovables included in agricultural operations from the tax bases for applying the rates specific to the categories of non-residential and industrial immovables; and

(3) no application for review may be filed or action to set aside or quash brought in respect of the alterations made.

142. Form 14 prescribed by Schedule I to the regulation made under paragraph 1 of section 263 of the Act, as it exists after adding a column with the heading "TAUX AGRICOLE" in the section entitled "ASSIETTES D'APPLICATION DES TAUX DE LA TAXE FONCIÈRE GÉNÉRALE", applies in anticipation of the notice that the Minister of Municipal Affairs and Regions must give under that paragraph pertaining to the updating of the manual referred to in the regulation for the purpose of modifying the form.

143. For every fiscal year for which the property assessment roll referred to in section 140 applies, the minimum rate specific to the category of agricultural immovables provided for in section 244.49.0.2 of the Act, enacted by section 86, is calculated as if section 244.49.0.3 of the Act read as follows:

"**244.49.0.3.** For the purposes of section 244.49.0.2, the quotient that is valid for each of the fiscal years for which a property assessment roll applies is the quotient obtained by dividing the dividend referred to in the second paragraph by the divisor referred to in the third paragraph.

The dividend is the ratio obtained by dividing the first of the following totals, which result from the addition of values of units of assessment or parts of units, by the second:

(1) the total that constitutes the tax base for the basic rate, according to the roll referred to in the first paragraph, as that roll stands on the day of its deposit; and

(2) the total that constitutes the tax base for the basic rate, according to the property assessment roll immediately preceding the roll referred to in the first paragraph, as that preceding roll stands on the day it is reflected in the summary that is provided for in the regulation made under paragraph 1 of section 263 and that is produced for the last fiscal year for which that preceding roll applies.

The divisor is the ratio obtained by dividing the first of the following totals, which result from the addition of values of units of assessment or parts of units, by the second:

(1) the total that constitutes the tax base for the rate specific to the category of agricultural immovables, according to the roll referred to in the first paragraph, as that roll stands on the day of its deposit; and

(2) the total that constitutes the tax base for the rate specific to the category of agricultural immovables, according to the property assessment roll immediately preceding the roll referred to in the first paragraph, as that preceding roll stands on the day its state is reflected in the summary that is provided for in the regulation made under paragraph 1 of section 263 and that is produced for the last fiscal year for which that preceding roll applies.

For the purposes of the second and third paragraphs, the tax bases for rates are the totals of values established using the form prescribed by the regulation made under paragraph 1 of section 263 that pertains to the summary provided for in that regulation and produced, as the case may be, when the roll referred to in the first paragraph is deposited or for the last fiscal year for which the preceding roll applies, in the following manner:

(1) in the case of the tax base for applying the basic rate, the remaining portion of the total of the values entered in the box in the last line under the heading "TAUX DE BASE" in the section entitled "ASSIETTES D'APPLICATION DES TAUX DE LA TAXE FONCIÈRE GÉNÉRALE", after subtracting the total established in accordance with subparagraph 2; and

(2) in the case of the tax base for applying the rate specific to the category of agricultural immovables, the total obtained by adding the values entered in the section entitled "RÉGIMES FISCAUX PARTICULIERS" on lines 403, 404 and 405 under the heading "IMPOSABLES" is used.

The assessor who deposited the roll referred to in the first paragraph must, on request, provide the municipality with the ratios established in accordance with the second and third paragraphs."

144. If a municipality avails itself of the power granted under section 254 of chapter 19 of the statutes of 2003, amended by section 117, for the fiscal year 2007, in order to establish the tax burden for the assessment units subject to the rate specific to the category of agricultural immovables provided for in section 244.49.0.1 of the Act, enacted by section 86, or for the assessment units subject to all or part of the basic rate provided for in section 244.38 of the Act, the tax burden for those units, as it existed for the fiscal year 2006, is established using,

(1) in the case of units subject to the rate specific to the category of agricultural immovables, the total obtained by adding the values entered on the form referred to in section 142, in the section entitled "RÉGIMES FISCAUX PARTICULIERS", on lines 403, 404 and 405 under the heading "IMPOSABLES"; and

(2) in the case of units subject to all or part of the basic rate, the remaining portion of the total entered on the form referred to in section 142 in the box in the last line under the heading "TAUX DE BASE" in the section entitled "ASSIETTES D'APPLICATION DES TAUX DE LA TAXE FONCIÈRE GÉNÉRALE", after subtracting the total established in accordance with paragraph 1.

145. The notice of assessment produced for every fiscal year from the fiscal year 2007 in respect of a unit of assessment comprising immovables included in an agricultural operation must mention that the unit or the part of the unit that includes those immovables belongs to the category of agricultural immovables provided for in section 244.36.1 of the Act, enacted by section 81.

The first paragraph applies until the coming into force of the first amendment to the regulation referred to in paragraph 2 of section 263 of the Act made after 15 June 2006.

Entries on the property assessment roll, taxes and compensations in respect of certain agricultural operations

146. The provisions enacted by section 78, as enacted, apply for the purposes of every fiscal year from the fiscal year 2007.

The Act, as it existed before being amended by that section, continues to apply for the purposes of every fiscal year before the fiscal year 2007.

147. Form 13 prescribed by Schedule I to the regulation made under paragraph 1 of section 263 of the Act, as it exists after the amendment described in the second paragraph, is applicable in anticipation of the notice that the Minister of Municipal Affairs and Regions must give under that paragraph pertaining to the updating of the manual referred to in the regulation for the purpose of modifying the form.

The modification referred to in the first paragraph allows the area of the land included in an agricultural operation to be added to the information describing the land forming part of the unit of assessment, regardless of whether or not all or part of that land is included in an agricultural zone established under the Act respecting the preservation of agricultural land and agricultural activities (R.S.Q., chapter P-41.1).

148. If the demand for payment of a tax or a municipal compensation, including a supplement, is sent to a person in whose name a unit of assessment including, among other things, one or more of the type of immovable included in an agricultural operation is entered on the property assessment roll, the particulars prescribed by the regulation made under paragraph 2 of section 263 of the Act that are essential for calculating the amount of the tax or compensation must appear separately in respect of the immovable or immovables included in the agricultural operation, as if that immovable or those immovables formed a separate unit.

If the tax or compensation does not apply in respect of that immovable or those immovables, the separate particulars must illustrate that fact.

The first two paragraphs apply until the coming into force of the first amendment to the regulation referred to in the first paragraph made after 15 June 2006.

Thermal power plants

149. The legislative provisions enacted by sections 72 and 73, as enacted, apply for the purposes of every fiscal year from the fiscal year 2007.

The Act, as it stood before being amended by those sections, continues to apply for the purposes of every fiscal year preceding the fiscal year 2007. The same applies for the Act respecting Ville de Chapais (1999, chapter 98), as it stood before being repealed by section 115.

Maximum rates for certain taxes in respect of the non-residential sector

150. The legislative provisions amended by paragraphs 1 and 3 to 10 of section 75 and by section 84, as amended, apply for the purposes of every fiscal year from the fiscal year 2007.

The Act, as it stood before being amended by those sections, continues to apply for the purposes of every fiscal year preceding the fiscal year 2007.

Recognition granted by the Commission municipale du Québec

151. A recognition granted by the Commission municipale du Québec under Division III.0.1 of Chapter XVIII of the Act to a person mentioned in section 243.6.1 of the Act, enacted by section 77, ceases to be in force on 1 January 2007. The recognition is deemed to have been revoked by the Commission, effective on that date.

Despite section 245 of the Act, the alteration of the property assessment roll to take into account the first paragraph does not result in a school tax supplement for the school fiscal year 2006-2007, even if that roll came into force before 1 January 2007.

Three-year cycle for certain property assessment rolls

152. The property assessment roll of Municipalité de Berthier-sur-Mer, in force from the beginning of the fiscal year 2006, remains in force until the end of the fiscal year 2007. The latter year is considered to be the third year of application of that roll.

For the purpose of determining for which fiscal years the roll following the roll referred to in the first paragraph must be drawn up in accordance with section 14 of the Act, the roll referred to in that paragraph is deemed to have been drawn up for the fiscal years 2005, 2006 and 2007.

153. The property assessment roll in force from the beginning of the fiscal year 2004 remains in force until the end of the fiscal year 2007 in the case of the following municipalities:

(1) Municipalité de Cap-Saint-Ignace;

(2) Municipalité de Saint-François-de-la-Rivière-du-Sud;

(3) Municipalité de Sainte-Lucie-de-Beauregard;

(4) Municipalité de Lac-Frontière; and

(5) Paroisse de Saint-Antoine-de-l'Isle-aux-Grues.

The fiscal year 2007 is considered to be the third year of application of the roll referred to in the first paragraph.

For the purpose of determining for which fiscal years the roll following the roll referred to in the first paragraph must be drawn up in accordance with section 14 of the Act, the roll referred to in that paragraph is deemed to have been drawn up for the fiscal years 2005, 2006 and 2007.

154. The property assessment roll in force from the beginning of the fiscal year 2005 remains in force until the end of the fiscal year 2008 in the case of the following municipalities:

(1) Municipalité de Saint-Paul-de-Montminy;

(2) Paroisse de Sainte-Apolline-de-Patton;

(3) Paroisse de Saint-Pierre-de-la-Rivière-du-Sud;

(4) Municipalité de Notre-Dame-du-Rosaire; and

(5) Municipalité de Sainte-Euphémie-sur-Rivière-du-Sud.

The fiscal year 2008 is considered to be the third year of application for the roll referred to in the first paragraph.

For the purpose of determining for which fiscal years the roll following the roll referred to in the first paragraph must be drawn up in accordance with section 14 of the Act, the roll referred to in that paragraph is deemed to have been drawn up for the fiscal years 2006, 2007 and 2008.

155. A roll of rental values that is in force in a part of the territory of Ville de Montréal on 15 June 2006 remains in force until the end of the fiscal year 2007.

The extension of the period of application of that roll is considered to be the extension provided for in the first paragraph of section 72 of the Act.

Equalization

156. For the purpose of calculating the equalization amount a local municipality is entitled to receive for the fiscal years 2006 and 2007, the regulation made under paragraph 7 of section 262 of the Act is applied, with $36,000,000 being changed wherever it occurs to $36,828,000 and $46,828,000, respectively, for the fiscal years 2006 and 2007.

The first paragraph applies until the coming into force of the first amendment to the regulation referred to in that paragraph made after 15 June 2006.

Miscellaneous

157. The subsidies granted under section 46 of Schedule C to the Charter of Ville de Longueuil (R.S.Q., chapter C-11.3), as it existed before being repealed by section 4, are deemed to have been granted under the third paragraph of section 90 of the Municipal Powers Act (2005, chapter 6), enacted by paragraph 1 of section 119.

158. Sections 5 and 8, paragraph 2 of section 21, paragraph 2 of section 35 and sections 104 to 108, 121 and 122 have effect from 1 January 2006.

159. Sections 15 and 32 have effect for the purposes of every municipal fiscal year from the fiscal year 2007.

160. Every municipality, intermunicipal board, metropolitan community or public transit authority must adopt and bring into force, not later than 1 January 2008, the by-law provided for in the second paragraph of section 477 of the Cities and Towns Act (R.S.Q., chapter C-19), article 960.1 of the Municipal Code of Québec (R.S.Q., chapter C-27.1), section 171.1 of the Act respecting the Communauté métropolitaine de Montréal (R.S.Q., chapter C-37.01), section 161.1 of the Act respecting the Communauté métropolitaine de Québec (R.S.Q., chapter C-37.02) or section 124.1 of the Act respecting public transit authorities (R.S.Q., chapter S-30.01), as the case may be, as enacted by sections 22, 37, 47, 49 and 109, respectively.

The amendments made by sections 12 and 13, paragraph 3 of section 21, sections 23, 24 and 30, paragraph 3 of section 35 and sections 38, 39, 48, 50, 51 and 110 have effect in respect of a municipality, intermunicipal board, metropolitan community or public transit authority, as the case may be, only as of the first of the following dates:

(1) the date of the coming into force of the by-law referred to in the first paragraph; and

(2) 1 January 2008.

161. The legislative provisions enacted or amended by sections 56 to 60 and paragraph 1 of section 62, as enacted or amended, apply for the purpose of establishing the median proportion and the comparative factor of the assessment roll of a related municipality and determining the values entered on the urban agglomeration property or rental roll for every fiscal year from the fiscal year 2007.

The Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001), as it existed before being amended by those sections and by sections 65 to 67, continue to apply for the purpose of establishing the median proportion and the comparative factor of the assessment roll of a related municipality and determining the values entered on the urban agglomeration property or rental roll for the fiscal year 2006.

162. Section 104.1 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001), enacted by section 64, applies for the purpose of determining, for any fiscal year from the fiscal year 2006, the regular or special fiscal potential of a related municipality and the aliquot share of the expenditures of a metropolitan community calculated on the basis of that fiscal potential.

163. Despite any inconsistent provision, sections 115 and 115.1 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001), amended and enacted respectively by sections 68 and 69, apply in respect of any by-law referred to in that section 115 in respect of which no decision has been made by 15 June 2006 under that section as it stood before that date, following the exercise of the right of objection by a related municipality.

164. Section 116 has effect from 16 July 2003.

165. Any limited partnership formed before 15 June 2006 under section 111 of the Municipal Powers Act (2005, chapter 6) for the purpose of producing electricity at a hydro-electric power plant continues to be governed by that section as it read on 14 June 2006.

Coming into force

166. This Act comes into force on 15 June 2006.