



NATIONAL ASSEMBLY

SECOND SESSION

THIRTY-SEVENTH LEGISLATURE

Bill 43

(2006, chapter 54)

**An Act to amend the Education Act and
the Act respecting municipal taxation**

**Introduced 25 October 2006
Passage in principle 1 December 2006
Passage 14 December 2006
Assented to 14 December 2006**

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EXPLANATORY NOTES

The purpose of this bill is to allow the variation in a municipality's standardized assessment of taxable immovables resulting from the coming into force of its property assessment roll to be averaged for school tax purposes.

The bill also allows ratepayers to pay the school tax in two equal payments if it exceeds an amount determined by regulation.

LEGISLATION AMENDED BY THIS BILL:

- Act respecting municipal taxation (R.S.Q., chapter F-2.1);
- Education Act (R.S.Q., chapter I-13.3).

Bill 43

AN ACT TO AMEND THE EDUCATION ACT AND THE ACT RESPECTING MUNICIPAL TAXATION

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 310 of the Education Act (R.S.Q., chapter I-13.3) is amended by adding the following paragraphs at the end:

“However, if there is a variation in a municipality’s standardized assessment of taxable immovables because of the coming into force of its property assessment roll, the tax base of the school tax is an adjusted value obtained after averaging the variation.

The variation in the standardized assessment of the taxable immovables is averaged in accordance with Division IV.3 of Chapter XVIII of the Act respecting municipal taxation (chapter F-2.1), with the necessary modifications.”

2. Section 315 of the Act is amended by adding the following paragraphs at the end:

“However, if the school tax is equal to or greater than the amount set by the regulation made under paragraph 4 of section 263 of the Act respecting municipal taxation (chapter F-2.1), the debtor may choose to pay it in two equal payments. The second payment is payable 121 days after the sending of the tax bill.

If the first payment is not made within the period prescribed, the entire amount becomes payable immediately. However, the school board may provide that only the first payment becomes payable immediately.”

3. Section 319 of the Act is amended by inserting “or, in the case referred to in the third paragraph of section 315, in two equal payments” after “payment” in the second line of the third paragraph.

4. Section 436 of the Act is amended by inserting “or, in the case referred to in the third paragraph of section 315, in two equal payments” after “payment” in the second line of the third paragraph.

5. The Act is amended by inserting the following section after section 475.1:

“475.2. If the variation in a municipality’s standardized assessment of taxable immovables resulting from the coming into force of its property assessment roll has the effect of reducing the amount of the equalization grant allocated under section 475 or 475.1, the amount of the equalization grant for the whole school year for which the roll applies may not be less than the amount of the equalization grant allocated for the school year before the roll came into force.

An amount corresponding to the difference between the amount of the equalization grant allocated under the first paragraph and the amount that would otherwise have been allocated under section 475 or 475.1 must be applied to the reduction of the school tax on that municipality’s taxable immovables, subject to the terms and conditions prescribed by the budgetary rules.”

6. Section 246 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) is amended by replacing the second sentence of the first paragraph by the following sentence: “A school tax supplement resulting from such an alteration must be paid in the manner prescribed by the Education Act (chapter I-13.3) for the payment of school taxes.”

7. Section 248 of the Act is amended by replacing the second sentence of the first paragraph by the following sentence: “A school tax supplement resulting from such an alteration, including the interest it bears, must be paid in the manner prescribed by the Education Act (chapter I-13.3) for the payment of school taxes.”

8. Section 250 of the Act is amended by replacing subparagraph 2 of the first paragraph by the following subparagraph:

“(2) if due to a school board, it must be paid in the manner prescribed by the Education Act (chapter I-13.3) for the payment of school taxes;”.

9. Section 253.35 of the Act is amended by replacing the second paragraph by the following paragraph:

“They also apply, with the necessary modifications, in respect of school taxes, in the case referred to in section 310 of the Education Act (chapter I-13.3).”

10. The provisions enacted by this Act apply to every fiscal year from the fiscal year 2007-2008.

11. If the standardized assessment of a municipality’s taxable immovables for the fiscal year 2006-2007 differs from that established for the fiscal year 2005-2006 because of the coming into force of its property assessment roll, the tax base of the school tax for the fiscal year 2007-2008 is an adjusted value obtained after averaging the variation in the standardized assessment of the municipality’s taxable immovables in accordance with the third paragraph

of section 310 of the Education Act (R.S.Q., chapter I-13.3), enacted by section 1 of this Act. The adjusted value corresponds to that calculated for the second fiscal year for which the assessment roll applies.

Furthermore, in the case described in the first paragraph, if the variation in a municipality's standardized assessment of taxable immovables resulting from the coming into force of its property assessment roll has the effect of reducing the amount of the equalization grant allocated under section 475 or 475.1 of the Education Act for the fiscal year 2006-2007, section 475.2 of that Act, enacted by section 5, applies from the fiscal year 2007-2008 as if it had applied for the purposes of the fiscal year 2006-2007. The reduction of the school tax provided for in that section applies to that municipality's taxable immovables, subject to the terms and conditions prescribed by the budgetary rules.

12. If a municipality orders the extension of the application period of its property assessment roll under section 140 of chapter 60 of the statutes of 2006, the variation in the standardized assessment of the municipality's taxable immovables must be averaged, for the purposes of the school tax, in accordance with the averaging measure prescribed by section 143 of that Act, with the necessary modifications.

13. This Act comes into force on 14 December 2006.