



NATIONAL ASSEMBLY

SECOND SESSION

THIRTY-NINTH LEGISLATURE

Bill 201

(Private)

An Act respecting the Hôtel-Dieu de Québec Augustinian monastery

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Passed in principle 10 June 2011

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Assented to 13 June 2011

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(Private)

AN ACT RESPECTING THE HÔTEL-DIEU DE QUÉBEC AUGUSTINIAN MONASTERY

AS the Augustines de la Miséricorde de Jésus founded the Hôtel-Dieu de Québec in 1639;

AS they own the Hôtel-Dieu de Québec monastery in Vieux-Québec;

AS the monastery is a convent complex of great heritage value that is protected under the Cultural Property Act (R.S.Q., chapter B-4) because it is situated in the historic district of Vieux-Québec and substantially all of the complex is classified under that Act;

AS the Augustines de la Miséricorde de Jésus no longer have the human and financial resources to maintain the convent complex;

AS they have created a social trust to protect this cultural heritage for the benefit of all and for other cultural, social and religious purposes;

AS they intend to transfer the monastery to the trust;

AS the transfer will result in the monastery largely losing its status as a property tax exempt immovable;

AS, without a tax exemption, the project to convert the monastery into a site of memory will not be feasible;

AS it is in the interest of the Augustines de la Miséricorde de Jésus to thus protect the monastery, which represents an important part of their cultural heritage;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

I. In this Act,

(1) “monastery” means the Hôtel-Dieu de Québec Augustinian monastery, comprising lots 1 315 298, 1 315 299, 1 315 300, 1 315 301 and 3 725 541 of the cadastre of Québec, registration division of Québec, including existing and future buildings and appurtenances;

(2) “tax” means

(a) a tax or surtax that Ville de Québec, the Communauté métropolitaine de Québec or a school board imposes on an immovable or by reason of an activity held there, including any form of tariff or compensation;

(b) any contribution, in money or in kind, payable under Division II.1 of Chapter IV of Title I of the Act respecting land use planning and development (R.S.Q., chapter A-19.1); or

(c) any duties on transfers of immovables.

2. The monastery is tax exempt. However, as regards a tax referred to in subparagraph *a* of paragraph 2 of section 1, any part of the monastery used to provide temporary lodging is taxable at 70% of its value on the property assessment roll, and any part of the monastery used to operate food services or shops is fully taxable.

3. Section 2 takes effect on the transfer of the monastery to a social trust created to protect the cultural heritage of the Augustines de la Miséricorde de Jésus. This section remains in effect as long as such a trust owns the monastery.

The transfer itself is tax exempt.

4. This Act comes into force on 13 June 2011.