



NATIONAL ASSEMBLY

FIRST SESSION

FORTY-FIRST LEGISLATURE

Bill 213

(Private)

**An Act respecting the property tax
applicable to PF Résolu Canada Inc. as a
consumer of the electric power it produces
at its hydroelectric installations in the
territory of Municipalité de
Saint-David-de-Falardeau**

**Introduced 10 November 2015
Passed in principle 4 December 2015
Passed 4 December 2015
Assented to 4 December 2015**

Bill 213

(Private)

AN ACT RESPECTING THE PROPERTY TAX APPLICABLE TO PF RÉSOLU CANADA INC. AS A CONSUMER OF THE ELECTRIC POWER IT PRODUCES AT ITS HYDROELECTRIC INSTALLATIONS IN THE TERRITORY OF MUNICIPALITÉ DE SAINT-DAVID-DE-FALARDEAU

AS section 222 of the Act respecting municipal taxation (chapter F-2.1) prescribes that a person, other than Hydro-Québec or any of its subsidiaries, who operates an electric power production system, who consumes all or part of the power the person produces and whose immovable not entered on the property assessment roll under section 68 of that Act or exempt from taxation under paragraph 7 of section 204 of that Act was subject, for the municipal fiscal year beginning in 1979, to the taxes provided for in section 101 of the Property Assessment Act (chapter E-16), must pay to the local municipality in whose territory the immovable is situated, as municipal property tax on that immovable or on the whole of such immovables, a tax computed in accordance with section 223 of the Act respecting municipal taxation;

AS PF Résolu Canada Inc. is subject to section 222 of the Act respecting municipal taxation with respect to the immovables it possesses in the territory of Municipalité de Saint-David-de-Falardeau, which are not entered on the roll under section 68 of that Act and which were subject, for the municipal fiscal year beginning in 1979, to the taxes provided for in section 101 of the Property Assessment Act;

AS, under section 223 of the Act respecting municipal taxation, the tax payable as municipal property tax by PF Résolu Canada Inc. for the 2014 fiscal year was \$3,102,359;

AS a dispute arose in relation to the method for computing the tax payable as municipal property tax provided for in section 223 of the Act respecting municipal taxation;

AS it is necessary to replace the application of section 223 of the Act respecting municipal taxation by another method for determining the tax payable as municipal property tax that PF Résolu Canada Inc. must pay to Municipalité de Saint-David-de-Falardeau;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 223 of the Act respecting municipal taxation (chapter F-2.1) does not apply to PF Résolu Canada Inc., nor its successors or right-holders who operate an electric power production system, who consume all or part of the power they produce and whose immovable not entered on the roll under section 68 of that Act or exempt from taxation under paragraph 7 of section 204 of that Act and situated in the territory of Municipalité de Saint-David-de-Falardeau was subject, for the municipal fiscal year beginning in 1979, to the taxes provided for in section 101 of the Property Assessment Act (chapter E-16).

2. For the purposes of section 222 of the Act respecting municipal taxation, the tax payable to Municipalité de Saint-David-de-Falardeau by PF Résolu Canada Inc., its successors or right-holders, other than Hydro-Québec or any of its subsidiaries, who operate an electric power production system, who consume all or part of the power they produce and whose immovable not entered on the roll under section 68 of that Act or exempt from taxation under paragraph 7 of section 204 of that Act and situated in the territory of Municipalité de Saint-David-de-Falardeau was subject, for the municipal fiscal year beginning in 1979, to the taxes provided for in section 101 of the Property Assessment Act, as municipal property tax on that immovable or, as the case may be, on the whole of such immovables in the territory, is determined as follows:

(1) for any fiscal year between 1 January 2015 and 31 December 2022, the amount of the tax is set at \$3,102,359 per fiscal year;

(2) for any fiscal year beginning on or after 1 January 2023, the amount of the tax corresponds to the amount for the preceding fiscal year adjusted according to the Consumer Price Index for Québec as established by Statistics Canada for a 12-month period. The index is published in September of the preceding fiscal year;

(3) the amount of the tax for a fiscal year cannot, however, be less than the amount of the tax for the preceding fiscal year.

3. This Act comes into force on 4 December 2015.