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# NATIONAL ASSEMBLY OF QUÉBEC

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FIRST SESSION

FORTY-SECOND LEGISLATURE

Bill 204  
(Private)

**An Act respecting the establishment  
of a special taxation scheme for Port  
of Havre-Saint-Pierre**

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**Introduced 13 November 2019  
Passed in principle 6 December 2019  
Passed 6 December 2019  
Assented to 11 December 2019**

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## **Bill 204**

(Private)

### **AN ACT RESPECTING THE ESTABLISHMENT OF A SPECIAL TAXATION SCHEME FOR PORT OF HAVRE-SAINT-PIERRE**

AS Port of Havre-Saint-Pierre is owner or occupant of lots 5 339 269, 5 339 270, 5 339 273, 5 339 277 and 5 339 279 of the cadastre of Québec, registration division of Sept-Îles;

AS those immovables are entered on the property assessment roll of Municipalité de Havre-Saint-Pierre, which places a major tax burden on Port of Havre-Saint-Pierre;

AS it is appropriate to give Municipalité de Havre-Saint-Pierre the power to establish a special taxation scheme applicable to the immovables of Port of Havre-Saint-Pierre so as to promote its use;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

**1.** Municipalité de Havre-Saint-Pierre may, by by-law, establish a special taxation scheme for Port of Havre-Saint-Pierre the effects of which are that

(1) in the case of an immovable included in lots 5 339 269, 5 339 270, 5 339 273, 5 339 277 and 5 339 279 of the cadastre of Québec, registration division of Sept-Îles, of which Port of Havre-Saint-Pierre is the owner or occupant, excluding any land that is not the bed of a watercourse, submerged land or a shore lot, the amount of any municipal or school property taxes is established by applying the product obtained by multiplying the applicable rate by the coefficient fixed by the by-law; the coefficient must be between 0 and 1; and

(2) in the case of an immovable included in a lot listed in paragraph 1 that constitutes land that is not the bed of a watercourse, submerged land or a shore lot, the amount of the general property tax levied by Municipalité de Havre-Saint-Pierre is established by applying the product obtained by multiplying the applicable rate by the coefficient fixed by the by-law; the coefficient must be between 0.5 and 1.

**2.** The value of any land referred to in paragraph 2 of section 1 must be indicated separately on the property assessment roll.

- 3.** An authenticated copy of a by-law referred to in section 1 must be sent as soon as possible after the by-law is passed to the office of each school board with jurisdiction over the territory where the immovables referred to in section 1 are situated.
- 4.** A by-law passed under section 1 before 31 December 2019 may have retroactive effect from 1 January 2019.
- 5.** This Act comes into force on 11 December 2019.