



NATIONAL ASSEMBLY OF QUÉBEC

FIRST SESSION

FORTY-SECOND LEGISLATURE

Bill 216
(Private)

**An Act to amend the Act respecting
the establishment of a special
taxation scheme for the Corporation
de gestion du port de Baie-Comeau**

**Introduced 21 October 2020
Passed in principle 8 June 2021
Passed 8 June 2021
Assented to 11 June 2021**

**Québec Official Publisher
2021**

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(Private)

AN ACT TO AMEND THE ACT RESPECTING THE ESTABLISHMENT OF A SPECIAL TAXATION SCHEME FOR THE CORPORATION DE GESTION DU PORT DE BAIE-COMEAU

AS the Act respecting the establishment of a special taxation scheme for the Corporation de gestion du port de Baie-Comeau (2019, chapter 35) confers special powers on Ville de Baie-Comeau that may be exercised with regard to the immovables described in that Act;

AS the Corporation de gestion du port de Baie-Comeau intends to acquire or occupy other immovables and set up port facilities there;

AS there is reason to extend the scope of the powers conferred on Ville de Baie-Comeau by that Act;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE ESTABLISHMENT OF A SPECIAL TAXATION SCHEME FOR THE CORPORATION DE GESTION DU PORT DE BAIE-COMEAU

1. The Act respecting the establishment of a special taxation scheme for the Corporation de gestion du port de Baie-Comeau (2019, chapter 35) is amended by inserting the following sections after section 3:

“3.1. Ville de Baie-Comeau may also, by by-law, establish a special taxation scheme for the Corporation de gestion du Port de Baie-Comeau for any immovable included in lots 3 210 314, 3 210 315, 3 210 322, 3 210 323, 3 210 326, 3 212 859, 3 212 861, 3 403 087, 3 403 110, 3 403 165, 3 403 166, 3 403 218, 3 446 680, 3 446 692, 3 746 136, 4 605 902 and in the unit without a cadastral survey, identified by the number 960-209182.02, bounded on the north by highway 138, on the west by lot 3 403 198, on the east by the St. Lawrence River and on the south by lot 3 403 166.

The effects of the scheme are that

(1) in the case of an immovable referred to in the first paragraph, except if it is an immovable referred to in subparagraph 2 of this paragraph, the amount of any municipal or school property tax is established by applying the product obtained by multiplying the applicable rate by the coefficient fixed by by-law; the coefficient must be between 0 and 1; and

(2) in the case of an immovable referred to in the first paragraph that is land other than the bed of a watercourse, submerged land or a shore lot, the amount of the general property tax levied by Ville de Baie-Comeau is established by applying the product obtained by multiplying the applicable rate by the coefficient fixed by by-law; the coefficient must be between 0.5 and 1.

“3.2. Ville de Baie-Comeau may grant the Corporation de gestion du port de Baie-Comeau financial assistance following the acquisition of an immovable referred to in the first paragraph of section 3.1.

The amount of the assistance may not exceed the product obtained by multiplying the amount of the general property tax levied on that immovable in the acquisition year by the fraction representing the part of the year remaining on the date of the acquisition.

“3.3. Every year, the Corporation de gestion du port de Baie-Comeau must send its audited financial statements to Ville de Baie-Comeau.

“3.4. The value of any land referred to in subparagraph 2 of the second paragraph of section 3.1 must be indicated separately on the assessment roll.

When the assessment roll is altered to give effect to a change in owner of an immovable acquired by the Corporation de gestion du port de Baie-Comeau, the assessor must make the alteration required under the first paragraph. Chapter XV of the Act respecting municipal taxation (chapter F-2.1) applies to the alteration, with the necessary modifications.”

2. Section 4 of the Act is replaced by the following section:

“4. An authenticated copy of a by-law referred to in sections 3 and 3.1 must be sent as soon as possible after the by-law is passed to the office of each school service centre and school board with jurisdiction over the territory where the immovables referred to in this Act are situated.”

3. Section 5 of the Act is amended by inserting “and in section 3.1” after “section 1”.

4. This Act comes into force on 11 June 2021.