

SIXTH SESSION

THIRTY-FIRST LEGISLATURE

NATIONAL ASSEMBLY OF QUÉBEC

Bill 12

**An Act to amend certain legislation
respecting municipalities**

First reading

Second reading

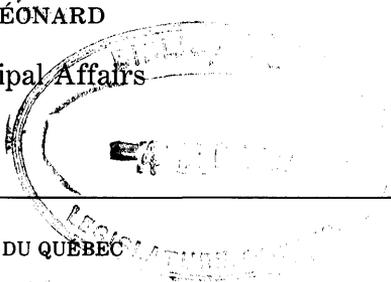
Third reading

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L'ÉDITEUR OFFICIEL DU QUÉBEC

1980



EXPLANATORY NOTES

This bill introduces two new municipal taxation measures, to give effect to recommendations made by the Comité conjoint sur la fiscalité municipale. Under these measures,

(1) the municipalities of the Communauté urbaine de Montréal will be authorized to levy a surtax on all vacant land, not only, as now, on water and sewer serviced vacant land, and to fix a higher amount for the serviced than for the unserviced land, up to 100% of the amount of the real estate taxes applicable to all immoveables;

(2) municipalities that levy business tax at the maximum statutory rate will be authorized to grant a tax credit in the fiscal periods 1981 and 1982 to taxpayers liable for real estate tax based on the value of a single family dwelling, duplex or triplex, up to 10% for 1981, and 5% for 1982.

This bill also proposes corrections to the Act respecting municipal taxation on several points where it is lacking in precision, and particularly the following:

(1) third persons occupying immoveables belonging to the Crown in right of Canada will have to pay real estate tax on them as if they were not exempt;

(2) private companies that produce electricity for their own use or for their parent or subsidiary companies will have to pay a tax to every municipality where any part of their system is located, based on what they were paying in 1979 under the former act, and increased annually in proportion to the rise in the aggregate taxation rate of the municipality;

(3) the Minister of Municipal Affairs will only have the power to fix the maximum and minimum numbers of instalments for tax payment, while it will be up to each municipality to decide, within those limits, how many instalments it will offer to the taxpayers;

(4) *the jurisdiction of the Régie du logement to hear applications to adjust rent following the abolition of certain surtaxes is confirmed as regards dwelling houses, and the factors to be considered in making the adjustment are set out;*

(5) *the concept of "fiscal potential" as a criterion for the sharing of expenses in the urban and regional communities is clarified in such wise as to have the value of immoveables belonging to the Crown in right of Canada taken into account only in proportion to the ratio between the amount of the compensation paid in their regard in lieu of taxes and what would be payable as real estate tax if they were not exempt.*

This bill also proposes amendments to certain other statutes, to clarify, for example, the Act respecting Land use Planning and Development as it applies to the procedure for extending the jurisdiction of the regional county municipalities in regard to cities and towns, and as it applies to the remuneration of the members of the councils of the regional county municipalities. It also amends the Cities and Towns Act and the Municipal Code to allow the municipalities to accept delegation of administrative authority from the Government, where the law permits.

Bill 12

An Act to amend certain legislation respecting municipalities

HER MAJESTY, with the advice and consent of the National Assembly of Québec, enacts as follows:

1. The Municipal Code is amended by inserting, after article 5c, the following article:

“**5d.** A corporation may accept the delegation of a non-discretionary power from the Government or from a minister or agency of the Government, where the law allows such a delegation, and exercise that power.”

2. Article 696b of the said code, enacted by section 42 of chapter 53 of the statutes of 1977, is amended by adding, at the end, the following subarticle:

“(3) In the case of a municipal corporation belonging to the Communauté urbaine de Montréal, the council may impose and levy a surtax on vacant land, whether serviced or not, that is governed by this article, subject to the reservation contained in the second paragraph.

The amount of the surtax is determined by the council and may amount to up to 100% of the total real estate taxes referred to in subarticle 1. The council may fix different amounts for serviced

vacant land and for unserviced vacant land, in which case the amount fixed for the former must be higher than that fixed for the latter.”

3. The Cities and Towns Act (R.S.Q., c. C-19) is amended by inserting, after section 29, the following section:

“29.1 A corporation may accept the delegation of a non-discretionary power from the Government or from a minister or agency of the Government, where the law allows such a delegation, and exercise that power.”

4. Section 486 of the said act is amended by adding, at the end of subsection 3, the following paragraphs:

“In the case of a municipal corporation belonging to the Communauté urbaine de Montréal, the council may impose and levy a surtax on vacant land, whether serviced or not, that is governed by this section, subject to the reservation contained in the fourth paragraph.

The amount of the surtax is determined by the council and may amount to up to 100% of the total real estate taxes referred to in subsection 1. The council may fix different amounts for serviced vacant land and for unserviced vacant land, in which case the amount fixed for the former must be higher than that fixed for the latter.”

5. Section 15.1 of the Act respecting elections in certain municipalities (1978, c. 63), enacted by section 15 of chapter 16 of the statutes of 1980, is amended by adding, after the first paragraph, the following paragraph:

“The first paragraph does not apply to a person who, on 18 June 1980, is a member of the council of a municipality, until he ceases to be so. A person does not cease to be a member of the council at the expiry of his term of office if he is re-elected at the next election.”

6. Section 189 of the Act respecting land use planning and development (1979, c. 51) is amended by replacing the first paragraph by the following paragraph:

“189. The council of a regional county municipality may prescribe, by a by-law passed by a two-thirds majority of the votes of its members, that it has jurisdiction in respect of the cities and towns in its territory in one or other of the following matters:

- (1) real estate assessment;

(2) the execution of works for the construction and operation of water mains, sewers and water treatment plants;

(3) the operation of a waste management system or part of such a system.”

7. Section 204 of the said act is replaced by the following section:

“204. For the purposes of the application of this act, the warden and the members of the council of the regional county municipality are remunerated according to the rules prescribed by the Government.”

8. Section 241 of the said act is amended

(1) by replacing subparagraph 6 of the first paragraph by the following subparagraph:

“(6) prescribe the rules governing the remuneration of the warden and the members of the council of the regional county municipality provided for in section 204;”;

(2) by inserting, after the first paragraph, the following paragraph:

“The rules governing the remuneration contemplated in subparagraph 6 of the first paragraph may provide that the members of the council, including the warden, who represent municipalities governed by the Municipal Code are remunerated according to a by-law made by them in accordance with article 428 of that code, for the discharge of their duties related to the powers contemplated in the second paragraph of section 188; the rules may also prescribe tariffs of remuneration of the warden and of the members of the council for the discharge of their other duties.”

9. Section 34 of the Act respecting municipal taxation and providing amendments to certain legislation (1979, c. 72) is amended by adding, after the first paragraph, the following paragraph:

“Where the parcel of land or group of parcels of land is not to be entered on the roll, the requirements prescribed in subparagraphs 1 and 2 of the first paragraph are met if the immoveables other than the parcel of land or group of parcels of land are owned by the same owner or the same group of owners in undivided ownership and if the immoveables are situated on parcels of land that are contiguous or that would be contiguous if they were not separated by a watercourse, a thoroughfare or a public utility network.”

10. Section 35 of the said act is amended by adding, after the second paragraph, the following paragraph:

“Where the unit of assessment does not include a parcel of land, it is entered in the name of the owner or the group of owners in undivided ownership of the immovables which comprise it.”

11. Section 57 of the said act is amended by replacing the first paragraph by the following paragraph:

“**57.** The roll must identify every unit of assessment that may be subject to the surtax on vacant land provided for by section 486 of the Cities and Towns Act or by article 696*b* of the Municipal Code, if the municipal corporation adopts a resolution to that effect not later than 31 March preceding the coming into force of the roll.”

12. Section 69 of the said act is repealed.

13. Section 81 of the said act is amended by striking out the second paragraph.

14. Section 126 of the said act is replaced by the following section:

“**126.** The Minister may submit a complaint regarding a property for which an amount is paid in lieu of municipal taxes or compensation under section 254.”

15. Section 141 of the said act is amended by adding, at the end, the following paragraph:

“However, the board may summarily find for the complainant on the statement of his complaint and give notice of its decision to the parties and, in the case provided for in section 137, to the owner of the property regarding which the complaint is made, each time the assessor so recommends with the agreement of the defendant parties.”

16. Section 174 of the said act is amended

(1) by replacing the period at the end of paragraph 15 by a semicolon;

(2) by adding, after paragraph 15, the following paragraph:

“(16) to correct a clerical error having no effect on the value or taxable value entered.”

17. Section 175 of the said act is amended by replacing the first paragraph by the following paragraph:

“175. In the event of an alteration referred to in paragraph 2, 4, 6, 7, 8 or 12 of section 174, the assessor shall make a new assessment of the unit of assessment concerned. He shall do likewise in the event of an alteration referred to in paragraph 1 of that section, if the request for a correction *ex officio* so provides or the alteration could be made under another paragraph contemplated in this paragraph. The same rule applies in the case of an alteration referred to in another paragraph of section 174, where a unit of assessment is changed as a result of such alteration.”

18. Section 177 of the said act is amended by replacing that part of paragraph 5 preceding subparagraphs *a* and *b* by the following:

“(5) those contemplated in paragraphs 6 to 14 and 16 of that section take effect from the date fixed in the certificate of the assessor, which must not precede the later of the following dates:”.

19. Section 204 of the said act is amended

(1) by inserting, after paragraph 1, the following paragraphs:

“(1.1) an immoveable belonging to the Crown in right of Canada or to a mandatary thereof;

“(1.2) an immoveable belonging to the Corporation d’hébergement du Québec;”;

(2) by replacing paragraph 12 by the following paragraph:

“(12) an immoveable belonging to a religious or charitable institution or *fabrique* and used by it or gratuitously by another religious or charitable institution or *fabrique* not to derive income but in the immediate pursuit of the religious or charitable objects for which it was established;”;

(3) by replacing paragraph 14 by the following paragraph:

“(14) an immoveable belonging to a public establishment within the meaning of the Act respecting health services and social services (R.S.Q., c. S-5), including a reception centre contemplated in section 12 of that act as it read on 21 December 1979, used for the purposes contemplated by that act;”.

20. The said act is amended by inserting, after section 204, the following section:

“204.1 An immoveable belonging to a person referred to in any paragraph of section 204 remains exempt from taxation and is deemed to be contemplated in that paragraph if it is used by another person, or for a purpose other than that contemplated in that paragraph, referred to in section 204.”

21. Section 207 of the said act is replaced by the following section:

“207. The owner of an immovable contemplated in paragraph 13, 14, 15 or 16 of section 204 is bound to pay to the municipal corporation in the territory of which the immovable is situated, a compensation in the amount determined in accordance with sections 254 to 258. This compensation replaces any other tax or compensation that may be levied for the providing of municipal services.”

22. Section 208 of the said act is replaced by the following section:

“208. Where an immovable that is not taxable under paragraph 1 or 1.1 of section 204 is occupied by a person other than a person referred to in that section, the real estate taxes to which that immovable would be subject without that exemption are levied on the lessee or, if there is no lessee, on the occupant, and are payable by the lessee or occupant.

Where an immovable contemplated in another paragraph of section 204 is occupied by a person other than a person referred to in that section, it becomes taxable and the real estate taxes to which it is subject are levied on the lessee or, if there is no lessee, on the occupant and are payable by the lessee or occupant.

The immovable is entered in the name of the person who must pay the real estate tax.”

23. Section 220 of the said act is replaced by the following sections:

“220. If a farm is excluded from an agricultural zone, except by expropriation, the reimbursement provided for in section 219 applies to every municipal or school fiscal period, as the case may be, during which the farm was included in the agricultural zone, for not more than ten fiscal periods from the time the agricultural zone was established.

“220.1 Where sections 219 and 220 may both apply at the same time to the same farm, the section providing for the larger reimbursement applies.”

24. Section 221 of the said act is amended by replacing that part preceding paragraphs 1, 2 and 3 by the following:

“221. A person who operates or has operated a system certain immovables of which are, under sections 66 to 68, not entered on the roll, must pay, as municipal real estate tax on these

immovables and the lands which are the site thereof and are contemplated in paragraph 7 of section 204, for each municipal fiscal period coinciding with a particular calendar year, a tax based on his taxable gross revenue for his fiscal period ending in the calendar year preceding the particular year, equal to”.

25. Section 222 of the said act is replaced by the following section:

“222. A person, other than Hydro-Québec and its subsidiaries, who operates or has operated an electric power production system and who himself consumes all or a part of the electric power he produces, must pay to the municipal corporation in whose territory an immovable that is a part of his electric power production, transmission or distribution system is situated, as municipal real estate tax on that immovable, for each municipal fiscal period, a tax computed in accordance with section 223.

For the purposes of this section, the power consumed by a person not dealing at arm’s length with the person who produces it, within the meaning of the Taxation Act (R.S.Q., c. I-3), is deemed to be consumed by that person.”

26. Section 223 of the said act is replaced by the following section:

“223. The amount of the tax payable under section 222 for a municipal fiscal period is equal to the amount payable for the preceding fiscal period multiplied by the quotient obtained by dividing the aggregate taxation rate for the fiscal period for which the tax is payable by the aggregate rate for the preceding period.

However, the amount payable for a fiscal period may in no case be less than the amount payable for the previous fiscal period.

For the purposes of this section, the words “aggregate taxation rate” have the same meaning as in sections 234 and 235.”

27. Section 225 of the said act is amended by striking out the second paragraph.

28. Section 229 of the said act is replaced by the following section:

“229. Section 221, section 224, section 225, sections 226 to 228, paragraph 3 of section 262 and section 265 are considered to be a fiscal law within the meaning of the Act respecting the Ministère du revenu (R.S.Q., c. M-31).”

29. Section 230 of the said act is amended by replacing the second paragraph by the following paragraph:

“If a municipal corporation is to receive, in accordance with the regulation contemplated in the first paragraph or, as the case may be, with section 222, as municipal real estate tax on the immoveables contemplated in section 68, an amount less than the amount that it would have received for the same fiscal period under section 99 or 101 of the Real Estate Assessment Act (R.S.Q., c. E-16), as the case may be, the person contemplated in the first paragraph shall pay to that municipal corporation an amount equal to that difference, out of the revenue mentioned in the first paragraph.”

30. Section 236 of the said act is amended by replacing paragraph 1 by the following paragraph:

“(1) an activity carried on in an immoveable contemplated in section 204 and in respect of which a lessee or occupant is not bound to pay real estate taxes under section 208, if that activity is mentioned in section 204 or, in the case of an activity not mentioned in that section, if that activity is part of the ordinary activities of the person contemplated in that section;”.

31. Section 245 of the said act is amended by replacing the first paragraph by the following paragraph:

“**245.** If the effect of an alteration to the roll, or of the preparation of a new roll to replace a roll that has been quashed or set aside, is to change the taxable value of a unit of assessment, or the area or another dimension of the parcel of land that is part of it, the person bound to pay the taxes in respect of that unit of assessment must pay a supplement, or the municipal corporation or the school board must refund to him the amount it has collected in excess, in respect of the taxes imposed on the basis of the taxable value, the area or the other dimension, in proportion to the portion of the municipal or school fiscal period remaining at the time when the alteration takes effect or the new roll comes into force.”

32. Section 252 of the said act is amended by replacing the first and second paragraphs by the following paragraphs:

“**252.** Notwithstanding any inconsistent provision of a general law or special act, a municipal corporation or a municipality entrusted with collecting a tax, a compensation or an amount contemplated in this division must, if the amount payable is equal to or greater than the amount fixed by the regulation provided for by paragraph 4 of section 263, offer to the debtor the possibility of

paying it in one instalment or in several instalments, the number of which may be left to the choice of the debtor or fixed by the municipal corporation or the municipality.

Where the debtor chooses to pay in several instalments, an amount computed in accordance with the rules provided by the regulation contemplated in the first paragraph may be added to the amount to be collected in instalments. The interest and time of prescription applicable to the tax, to the compensation or to the amount contemplated in this division apply to each instalment on its maturity.

A municipal corporation or a municipality may by by-law of its council

(1) prescribe the number of instalments offered to the debtor, within the limits provided for by the regulation contemplated in the first paragraph;

(2) prescribe that a debtor who has chosen to pay in several instalments must pay an additional sum computed in accordance with the regulation contemplated in the first paragraph;

(3) specify which tax, compensation or amount contemplated in this division is not taken into account in determining whether the amount demanded from a debtor is equal to or greater than the amount contemplated in the first paragraph, to such extent as permitted by the regulation referred to in that paragraph."

33. Section 254 of the said act is replaced by the following section:

"254. The Government shall pay to a municipal corporation an amount of money, in respect of each immoveable situated in the territory of the latter and contemplated in section 255, computed in accordance with that section.

The Government shall also pay to a municipal corporation an amount of money in respect of each place of business situated in the territory of the latter and contemplated in the first paragraph of section 255, computed in accordance with that paragraph, where a business tax is levied in that territory."

34. Section 255 of the said act is amended by replacing the first and second paragraphs by the following paragraphs:

"255. In respect of an immoveable contemplated in paragraph 1 of section 204, and in respect of a place of business situated in such an immoveable, the amounts are equal to the aggregate of the municipal real estate taxes and the aggregate of the business taxes, respectively, that would be exigible if that immoveable

were not exempt from real estate tax and if the activity carried on in that place of business were not exempt from business tax.

Subject to the fourth paragraph, with respect to an immovable contemplated in paragraph 1.2, 14 or 15 of section 204, the amount is equal to the product obtained by multiplying the value of that immovable entered on the roll by a rate equal to 80% of the aggregate taxation rate of the municipal corporation.”

35. Section 256 of the said act is amended by replacing the first paragraph by the following paragraph:

“**256.** The types of immovables or places of business comprised in a category contemplated in section 255, or excluded therefrom, may be listed in the regulation made under paragraph 2 of section 262.”

36. Section 257 of the said act is replaced by the following section:

“**257.** The amount of money paid by the Government in respect of an immovable contemplated in the first paragraph of section 255 stands in lieu of municipal real estate taxes and the amount paid in respect of a place of business contemplated in that paragraph stands in lieu of the business tax.

The amount of money paid by the Government in respect of an immovable contemplated in the second, third or fourth paragraph of section 255 stands in lieu of any municipal tax or other compensation for municipal services. That amount is deemed to be the compensation contemplated in section 207 payable by the owner of that immovable, and the payment of that amount is deemed to be the payment of that compensation for and in the discharge of the owner.

For the purposes of computing the fiscal potential of a municipal corporation, no part of the amount contemplated in the second paragraph is deemed to stand in lieu of business tax.”

37. Section 258 of the said act is replaced by the following section:

“**258.** Sections 254 to 257 do not apply in respect of an immovable for which a lessee or occupant must pay real estate taxes in accordance with section 208.”

38. Section 262 of the said act is amended by replacing subparagraph *b* of paragraph 2 by the following subparagraph:

“(b) list the types of immoveables or of places of business comprised in a category contemplated in section 255, or excluded therefrom;”.

39. Section 263 of the said act is amended by replacing paragraph 4 by the following paragraph:

“(4) prescribe the minimum amount of the sum of the taxes, compensations and amounts contemplated in Division IV of Chapter XVIII that entitles the debtor of that sum to pay it by instalments; prescribe the minimum and maximum number of instalments; prescribe the rules for computing the additional amount that a debtor may have to pay if he elects to pay by instalments, and fix the minimum number of instalments before such an additional amount may be demanded from a debtor; specify the taxes, compensations or other amounts that may be excluded in determining whether the sum demanded from a debtor is equal to or greater than the amount fixed under this paragraph; prescribe the other terms and conditions regarding payment by instalments of the taxes, compensations and amounts under this paragraph;”.

40. Section 264 of the said act, amended by section 133 of chapter 11 of the statutes of 1980, is again amended by inserting, after the fifth paragraph, the following paragraph:

“If, by 1 November, the assessor has not communicated in writing to the Minister the median proportion and the factor of the roll, the Minister may establish the median proportion and the factor in his stead. However, the assessor may remedy his failure to act as long as the Minister has not complied with the eighth paragraph.”

41. Section 507 of the said act is amended by replacing the second paragraph by the following paragraph:

“The provisions of this act relating to the assessment roll apply to each annual revision of the roll contemplated in the first paragraph, except section 33, section 34, section 46, section 62, and section 175 to the sole extent that it refers to section 46. For the purposes of the application of this act or a regulation to an annual revision of the roll contemplated in the first paragraph, the words “unit of assessment” mean the aggregate of the immoveables that are grouped under the same entry on the roll.”

42. The said act is amended by inserting, after section 560, the following section:

“560.1 The amount of tax payable under section 222 for the municipal fiscal period 1980 is equal to the amount of taxes payable

to the municipal corporation for the period 1979 in respect of the immoveables mentioned in section 222, in accordance with section 101 of the Real Estate Assessment Act (R.S.Q., c. E-16), multiplied by the quotient obtained by dividing the aggregate taxation rate of the corporation for 1980 by the aggregate rate for 1979.

Sections 234 and 235 apply for the purposes of determining the aggregate taxation rate, except that to compute the rate for the fiscal period 1979 the standardized real estate assessment for the fiscal period 1980 is used.

The amount payable for the fiscal period 1980 may in no case be less than that payable for the fiscal period 1979."

43. Section 573 of the said act is replaced by the following section:

573. The lessee of a place of business, premises or a dwelling comprised in a unit of assessment that is subject, during the fiscal period that began in 1979, to a supplemental tax or a surtax abolished by section 378, 418, 468 or 495, is entitled, on making an application therefor to the lessor within two years of the coming into force of this act, to an adjustment of the rent of the place of business, premises or dwelling, from 1 January 1980, in proportion to the abolition of those supplemental taxes or surtaxes.

In the case of a lease of more than twelve months in force before 1 July 1980, the adjustment of rent must take into account any change that has occurred since the commencement of the lease in the municipal or school taxes affecting the unit of assessment, in the fire-insurance or liability insurance premiums or, if the place of business, premises or dwelling is or are heated or lighted at the expense of the lessor, in the unit cost of fuel or electricity, unless the rent has already been adjusted proportionately to these changes.

The Régie du logement has the jurisdiction, to the exclusion of any court, to hear an application for the adjustment of the rent of a dwelling contemplated in articles 1650 to 1650.3 of the Civil Code, where the interest of the applicant in the object of the application does not exceed the amount of the jurisdiction of the Provincial Court. Sections 56 to 90 of the Act to establish the Régie du logement and to amend the Civil Code and other legislation (1979, c. 48) apply to that application, *mutatis mutandis*.

The termination of a lease later than 21 December 1979 does not prevent the lessee from obtaining an adjustment of rent, unless the lessor proves that he has taken into account the abolition of the surtaxes and supplemental taxes in establishing the rent.

A municipal corporation must disclose without charge to a lessee, on demand, the amount of the municipal and school assessment, to 31 December 1979, of the unit of assessment contemplated in the first paragraph and, where applicable, indicate to him if it is an immoveable contemplated in section 552 of the Education Act (R.S.Q., c. I-14)."

44. Section 576 of the said act is amended by adding, at the end, the following paragraph:

"Where in a county corporation the criterion used before 21 December 1979 for the apportionment of expenses incurred by the corporation in the preparation of the first annual roll of the local corporations is that each local corporation bears by itself the costs of preparing its roll, and on the abovementioned date at least one local corporation has begun to contribute in accordance with that criterion, that criterion continues to apply notwithstanding section 11 until the costs of preparation of all the first annual rolls of the local corporations have been entirely paid, unless the county corporation and the local corporations agree on another criterion before then."

45. Section 579 of the said act is amended by replacing the third paragraph by the following paragraph:

"For the purposes of this section, the population of the territory of a municipal corporation is that established on the basis of the results of the census of the population of Canada carried out in 1976 by Statistics Canada in accordance with the Statistics Act (Statutes of Canada, 1970-71-72, c. 15)."

46. The said act is amended by inserting, after section 579, the following sections:

"579.1 The revenues from a tax imposed by the City of Montréal in the territory of another municipal corporation in the course of the municipal fiscal period 1980 may be included in computing the aggregate taxation rate of that corporation for that period.

"579.2 For the municipal fiscal period 1981, a municipal corporation that imposes a business tax at the maximum rate allowed by section 233 may grant a credit to each taxpayer who is the debtor of a real estate tax in respect of a single unit dwelling house, a duplex or a triplex, of an amount equal to a percentage of the real estate tax based on the taxable value of that immoveable. The corporation fixes this percentage by by-law of its council, up to 10%; the percentage may be different for different categories.

For the fiscal period 1982, the first paragraph is applicable, but the maximum credit is 5%.

A municipal corporation that is a member of the Communauté urbaine de Montréal and is unable to impose business tax for lack of places of business in its territory may take advantage of the first and second paragraphs.”

47. Section 487 of the said act is repealed.

48. The Québec Urban Community Act (1969, c. 83) is amended by inserting, after section 152, the following section:

“**152a.** The municipality where the industrial immoveables contemplated in section 152 are situated must remit annually to the Community an amount equal to two-thirds of the general real estate tax collected on those immoveables. The other third is applicable as compensation to offset the claims of the municipality against the Community by reason of agreements concluded under section 152.”

49. Section 161 of the said act, amended by section 149 of chapter 49 of the statutes of 1972, replaced by section 36 of chapter 103 of the statutes of 1978 and amended by section 403 of chapter 72 of the statutes of 1979, is again amended

(1) by replacing that part of paragraph 1 of the third paragraph that precedes subparagraph *a* by the following:

“(1) the product obtained by the multiplication of the sum of the amounts computed in accordance with subparagraphs *a*, *b*, *c* and *d* by the factor established by the Minister for the assessment roll of the municipality under the Act respecting municipal taxation and providing amendments to certain legislation:”;

(2) by replacing subparagraph *b* of paragraph 1 of the third paragraph by the following subparagraph:

“(b) the total of the values entered on the roll of the immoveables contemplated in paragraph 1 of section 204 of the act mentioned above, in respect of which sums in lieu of taxes are paid;”;

(3) by inserting, after subparagraph *c* of paragraph 1 of the third paragraph, the following subparagraph:

“(d) that part of the values entered on the roll of the immoveables contemplated in paragraph 1.1 of that section and in respect of which amounts in lieu of taxes are paid, corresponding to the proportion between those amounts and the total amount of real estate taxes that could be imposed in respect of those immoveables if they were not tax-exempt;”;

(4) by replacing subparagraph *b* of paragraph 2 of the third paragraph by the following subparagraph:

“(b) the total of the rental values of the places of business in respect of which amounts are paid in lieu of business tax.”

50. Section 257 of the Montréal Urban Community Act (1969, c. 84), replaced by section 22 of chapter 90 of the statutes of 1971, amended by section 9 of chapter 73 of the statutes of 1972 and section 10 of chapter 87 of the statutes of 1975 and replaced by section 420 of chapter 72 of the statutes of 1979, is amended

(1) by replacing that part of paragraph 1 of the third paragraph which precedes subparagraph *a* by the following:

“(1) the product obtained by the multiplication of the sum of the amounts computed in accordance with subparagraphs *a*, *b*, *c* and *d* by the factor established by the Minister for the assessment roll of the municipality under the Act respecting municipal taxation and providing amendments to certain legislation.”;

(2) by replacing subparagraph *b* of paragraph 1 of the third paragraph by the following subparagraph:

“(b) the total of the values entered on the roll of the immoveables contemplated in paragraph 1 of section 204 of the act mentioned above, in respect of which sums in lieu of taxes are paid;”;

(3) by inserting, after subparagraph *c* of paragraph 1 of the third paragraph, the following subparagraph:

“(d) that part of the values entered on the roll of the immoveables contemplated in paragraph 1.1 of that section and in respect of which amounts in lieu of taxes are paid, corresponding to the proportion between those amounts and the total amount of real estate taxes that could be imposed in respect of those immoveables if they were not tax-exempt;”;

(4) by replacing subparagraph *b* of paragraph 2 of the third paragraph by the following subparagraph:

“(b) the total of the rental values of the places of business in respect of which amounts are paid in lieu of business tax.”

51. Section 244 of the Outaouais Regional Community Act (1969, c. 85), replaced by section 438 of chapter 72 of the statutes of 1979, is amended

(1) by replacing the first paragraph by the following paragraph:

“244. The payment of the Transit Commission’s operating deficits, including those which result from the payment of interest on and amortization of the loans of the Commission, shall be charged to the municipalities served by the Transit Commission’s public transport network either by the circulation of vehicles of the Transit Commission in their territory, or by any other indirect manner that the Transit Commission decides to take into account with the approval of the Government. Such deficits shall be apportioned among those municipalities in proportion to the number of kilometres travelled in the territory of each municipality during the preceding fiscal period, the sum of the number of hours during which each vehicle of the Transit Commission ran in the territory of each municipality during the preceding fiscal period, the population of each municipality or the fiscal potential of each, or in proportion to several of those criteria.”;

(2) by replacing that part of paragraph 1 of the second paragraph which precedes subparagraph *a* by the following:

“(1) the product obtained by the multiplication of the sum of the amounts computed in accordance with subparagraphs *a*, *b*, *c* and *d* by the factor established by the Minister for the assessment roll of the municipality under the Act respecting municipal taxation and providing amendments to certain legislation.”;

(3) by replacing subparagraph *b* of paragraph 1 of the second paragraph by the following subparagraph:

“(b) the total of the values entered on the roll of the immoveables contemplated in paragraph 1 of section 204 of the act mentioned above, in respect of which sums in lieu of taxes are paid.”;

(4) by inserting, after subparagraph *c* of paragraph 1 of the second paragraph, the following subparagraph:

“(d) that part of the values entered on the roll of the immoveables contemplated in paragraph 1.1 of that section and in respect of which amounts in lieu of taxes are paid, corresponding to the proportion between those amounts and the total amount of real estate tax that could be imposed in respect of those immoveables if they were not tax-exempt.”;

(5) by replacing subparagraph *b* of paragraph 2 of the second paragraph by the following subparagraph:

“(b) the total of the rental values of the places of business in respect of which amounts are paid in lieu of business tax.”;

(6) by adding, at the end, the following paragraphs:

“The number of kilometres covered and hours spent by the Transit Commission’s vehicles within the territory of each municipality may be determined by sampling.

The Transit Commission is not required to apportion the operating deficits connected with the various means of public transport or the operating deficits connected with various lines of a single means of public transport, among the same municipalities or according to the same criteria.”

52. The said act is amended by inserting after section 271c, the following section:

“**271d.** The municipality where the immoveables of the Corporation or forming part of the parks of the Corporation are situated must remit annually to the Community an amount equal to two-thirds of the general real estate tax levied by the municipality on those immoveables.”

53. Notwithstanding section 486 of the Cities and Towns Act and article 696b of the Municipal Code, a surtax may be imposed on vacant lands for the municipal fiscal period 1981 even if the entries on the assessment roll indicating the immoveables subject to that surtax are made after 1 January 1981.

Such a surtax imposed at any time in 1981 is retroactive to 1 January 1981.

54. Section 573 of the Act respecting municipal taxation and providing amendments to certain legislation replaced by section 43 applies to applications for adjustment of rent pending before the Régie du logement on (*insert here the date of coming into force of Bill 12*).

55. Sections 1 and 3 have effect from 22 October 1980.

56. Sections 5, 9, 10, 13, 14, 19 to 22, 24 to 39, 41, 42, 44, 45, 47 and 49 to 51, and section 579.1 of the Act respecting municipal taxation and providing amendments to certain legislation enacted by section 46, are declaratory.

The first paragraph does not affect a decision or a judgment rendered or a case pending on 27 November 1980.

57. This act comes into force on the day of its sanction.