

chapter E-16

REAL ESTATE ASSESSMENT ACT

*Chapter E-16 is replaced by the Act respecting municipal taxation (chapter F-2.1). (1979, c. 72, s. 267).
1979, c. 72, s. 267.*

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DIVISION I

DEFINITIONS

1. In this act, unless the context indicates a different meaning, the following expressions and words mean or designate:

(a) “*immoveable*” : an immoveable by nature within the meaning of the Civil Code, or an immoveable by destination;

(b) “*immoveable by destination*” : any moveable thing placed for a permanency by any person on or in an immoveable by nature;

(c) “*telecommunication*” : the transmission or broadcast of sound, images, signs, signals, data or messages by wire, cable, waves or any electric, electronic, magnetic, electromagnetic or optical means;

(d) “*Community*” : the *Communauté urbaine de Montréal*, the *Communauté urbaine de Québec* and the *Communauté régionale de l’Outaouais*;

(e) “*owner*” : any person who holds an immoveable as owner, usufructuary, institute of a substitution or emphyteutic lessee, or occupies Crown land under a promise of sale, occupation license or location ticket;

(f) “*occupant*” : any person who occupies an immoveable otherwise than as owner;

(g) “*trailer*” : a trailer, semi-trailer or mobile home used as a dwelling, office or commercial or industrial establishment and which has not become an immoveable;

(h) “*municipality*” :

i. a city, town, village or country corporation not part of a Community or county corporation whose jurisdiction in respect of real estate assessment has not devolved under section 33 or 34;

ii. a Community;

iii. a county corporation;

(i) “*municipal corporation*” : any city, town, village or country corporation by whatever law governed;

(j) “*school board*” : the *Conseil scolaire de l’île de Montréal*, a regional school board and any other school board governed by the Education Act (chapter I-14);

(k) “*roll*” : the roll of actual values of immoveables;

(l) “*farm*” : an immoveable operated *bona fide*:

i. for agricultural or horticultural purposes, in greenhouses or in the open;

ii. for purposes of aviculture, bee-keeping or breeding of domestic or other animals;

iii. as an orchard or sugar bush;

(m) “*woodlot*” : an immoveable operated or intended to be operated *bona fide* for domestic, industrial or commercial forest purposes;

(n) “*clerk*” : the secretary, the clerk or the secretary-treasurer of a municipality, as the case may be;

(o) “*Commission*” : the *Commission municipale du Québec*;

(p) “*Minister*” : the *Minister of Municipal Affairs*;

(q) “municipal services” : water, sewage, police, fire protection, recreation, cultural activities, roads, garbage removal and disposal, lighting and snow removal services supplied by a municipality or municipal corporation;

(r) “real estate tax” : a municipal or school tax imposed on an immovable without regard to the use made of it;

(s) “gross revenue” :

(1) in the case of a system contemplated in paragraph f of section 13, all the gross revenue derived from the operation of such system;

(2) in the case of a system contemplated in paragraph h of section 13, the aggregate of the gross revenue derived from the operation of such system, except for the following:

- i. the reimbursement of the costs of installation, construction or repair of equipment;
- ii. the reimbursement of the costs of connection of equipment supplied by a customer;
- iii. the gross revenue derived from the hiring of time or space for advertising purposes;
- iv. the interest or the administration charges on accounts outstanding;
- v. the gross revenue derived from the sale of equipment;
- vi. the gross revenue derived from the hiring of cable selectors;

(t) “net revenue” : for the purposes of sections 97 and 116, in the case of a corporation or partnership, the net revenue from any source, before taxes, as entered in the annual financial statement submitted to shareholders or partners, plus one-half of the amount by which the capital gains exceed the capital losses or minus one-half of the amount by which such losses exceed such gains, but excluding dividends from taxable Canadian corporations and net revenue from the lease of lands or buildings; in the case of an individual, his net revenue before taxes from the operation of a system referred to in subsection 1 of section 97 plus one-half of the amount by which the capital gains exceed the capital losses from the disposition of property used in such operation or minus one-half of the amount by which such losses exceed such property; for the purposes of this paragraph, capital gains and capital losses are computed in accordance with the Taxation Act (chapter I-3);

(u) “building” : a structure intended to lodge persons, animals or things;

(v) “public body” : the government of Canada, the Gouvernement du Québec, a municipality, a municipal corporation, a school board or their mandataries, excluding Hydro-Québec and its subsidiaries;

(w) “taxable gross revenue” : the gross revenue, as defined in subparagraph 2 of paragraph s, less the following amounts:

(1) an amount paid or payable to another telecommunications undertaking for the hiring of the whole system or a part thereof;

(2) a reasonable amount as a reserve for doubtful debts;

(3) in the case of a telephone undertaking, an amount paid or payable to another such undertaking by virtue of an agreement providing for the relaying of long distance calls;

(4) in the case of a cable-television undertaking, the costs of production of television programmes.

1971, c. 50, s. 1; 1972, c. 46, s. 1; 1973, c. 31, s. 1; 1975, c. 68, s. 1; 1977, c. 5, s. 14; 1978, c. 59, s. 1.



The replacement of paragraphs a and g of section 1 of this act by section 1 of chapter 59 of the statutes of 1978 has effect with regard to the assessment roll made or revised, as the case may be,

for every fiscal year of a municipal corporation from the fiscal year commencing in 1979. (1978, c. 59, s. 20).

The replacement of paragraph s and the addition of paragraph w to section 1 of this act by section 1 of chapter 59 of the statutes of 1978 apply in respect of the tax provided for by section 97 of this act as a real estate tax for a municipal fiscal year commencing after 1978. (1978, c. 59, s. 21).

DIVISION II

PREPARATION OF THE ROLL

2. *Subject to sections 93 and 94, every municipality must appoint its own assessor and fix his salary.*

Sections 71 and 72 of the Cities and Towns Act (chapter C-19) shall apply to every assessor who, as such, is a permanent functionary.

Any municipality which has a permanent assessor may appoint a substitute to whom the assessor's powers and duties shall devolve in case of absence or disability.

The assessor may be a partnership or corporation provided it acts as such through such one of its directors or employees holding the permit provided for in section 94 who enters into the undertaking contemplated in section 3.

For the purposes of preparing the roll, a municipal corporation forming part of a county corporation shall, every year, appoint a person to assist the assessor. The county corporation shall determine, by by-law, the duties of such person.

The municipality must fill the office of assessor within ninety days on its becoming vacant, failing which the Minister has the power to act in the place of the council, in accordance with section 95.

After the delay has expired, and for such time as the office remains vacant, the municipality may make the appointment and fix the salary, if authorized to do so by the Minister.

1971, c. 50, s. 2; 1972, c. 46, s. 2; 1973, c. 31, s. 2; 1975, c. 68, s. 2.

3. *Before assuming office, the assessor shall undertake under oath or by solemn affirmation before the clerk to perform the duties of his office impartially and according to law.*

In the case of a partnership or corporation, the undertaking shall be entered into on its behalf by the director or employee designated by it.

1971, c. 50, s. 3.

4. *The assessor or his representative may visit and examine any immovable to be entered on the roll, between nine hours and twenty-one hours from Monday to Saturday, except on holidays. He must carry an identification card bearing his photograph, issued or certified by the municipality, and must show it on request.*

The owner or occupant who refuses access to the immovable to the assessor or his representative acting by virtue of the first paragraph, or hinders him, is guilty of an offence and is liable, on summary proceeding, in addition to the costs, to a fine of not less than \$100 nor in excess of, up to \$50,000, one per cent of the value subsequently entered on the roll from the deposit of such roll and notwithstanding any recourse pursuant to divisions VIII and IX.

1971, c. 50, s. 4; 1975, c. 68, s. 3.

5. *Every owner or occupant of an immovable must, on request, give or make available to the assessor or his representative any information he requires for the performance of his duties.*

If he refuses without legitimate reason to give the information, or gives false information, he is liable, on summary proceeding, in addition to costs, to the penalty provided in section 4.

1971, c. 50, s. 5; 1975, c. 68, s. 4.

6. (1) *The assessor shall prepare the roll for each fiscal year:*

(2) *The roll is the property of the municipal corporation or, as the case may be, the county corporation acting by virtue of section 38.*

The documents gathered or prepared by the assessor for the preparation of the roll, whether or not they were used for such purpose, are the property of the owner of the roll. However, the municipality, through its assessor, is the custodian of such documents, for the benefit of their owner.

The documents referred to in the second paragraph of this subsection are confidential except that an owner is entitled to examine any document relating to his immovable.

The Minister may, without cost, obtain from the clerk a copy of or any extract from the roll in force or the roll preceding the roll in force.

He may also commission a person to examine the documents declared confidential by virtue of this section and require such person to report to him on his findings. Where such is the case, the assessor must present and exhibit to the mandatary of the Minister, if ordered by him to do so, any document declared confidential by virtue of this section.

1971, c. 50, s. 6; 1975, c. 68, s. 5.

7. (1) *Wherever the law provides that the taxable value of an immovable shall not exceed a given unitary amount, or that an immovable shall not be taxed in relation to its full actual value, or that it is exempt from real estate taxes, the roll, in addition to complying with section 8, must also mention the taxable value of the immovable or the fact that it is exempt, as the case may be. Every particular entered pursuant to this paragraph must be accompanied with a reference to its legislative source; the omission of such reference shall not, however, entail the nullity of the entry.*

The roll must also contain all the information necessary for the purposes of school assessment and, in the case of the roll of a village or rural corporation, the information required for the election of the members of the council.

The roll must also indicate any immovable that may be subject to the surtax on serviced vacant land provided for by section 486 of the Cities and Towns Act or by article 696b 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; in that case, the municipal corporation shall transmit such resolution without delay to the municipality having jurisdiction in the matter of real estate assessment in respect of that municipal corporation; such resolution shall be transmitted to the assessor within fifteen days after its adoption or of its receipt by the municipality, as the case may be; the assessor may make the relevant entries even if the resolution has been adopted or transmitted after the expiry of the fixed delay.

When several buildings erected on several adjoining lands owned by the same owner constitute but one operation, such lands and buildings may be assessed as one whole except if such immovables are owned by a railway company.

(2) Subject to subsection 1, the Minister shall prescribe, by regulation, the form and content of the roll as well as the administrative process and the forms necessary for the making and keeping up to date of the roll. Such a regulation shall affect only the annual roll.

1971, c. 50, s. 7; 1972, c. 46, s. 3; 1972, c. 6, s. 71; 1973, c. 31, s. 3; 1975, c. 68, s. 6; 1978, c. 59, s. 2; 1979, c. 22, s. 64.



The replacement of subsection 2 of section 7 of this act by section 2 of chapter 59 of the Statutes of 1978 has effect from 11 March 1977. (1978, c. 59, s. 23).

The insertion of a paragraph after the second paragraph of subsection 1 of section 7 of this act by section 2 of chapter 59 of the statutes of 1978 has effect with regard to the assessment roll made or revised, as the case may be, for every fiscal year of a municipal corporation from the fiscal year commencing in 1979. (1978, c. 59, s. 22).

Notwithstanding the third paragraph of subsection 1 of section 7 of this act enacted by paragraph a of section 2 of chapter 59 of the statutes of 1978, the roll made or revised for the fiscal year commencing in 1979 must indicate every immovable which may be subject to the surtax on serviced vacant land if the resolution to that effect is adopted and transmitted to the assessor before 1 August 1979. (1978, c. 59, s. 22; 1979, c. 7, s. 1, s. 4).

8. *Except where otherwise provided by this act, all immoveables must be entered on the roll and be entered at their actual value on 1 January preceding the deposit of the roll. Subject to the exemptions provided in this act, the immoveables entered on the roll are taxable.*

1971, c. 50, s. 8; 1973, c. 31, s. 4; 1975, c. 68, s. 7; 1979, c. 22, s. 65.

9. *The area of any land shall generally be established according to the entry made of it in the cadastre; if there is no such entry or if there is a discrepancy between the cadastre and the title-deed, it shall be established according to the title-deed.*

However, if the area actually occupied differs from that in the cadastre or title-deed, it shall prevail over the latter.

The area of any land established under this section is only valid for the purposes of its assessment under this act and the measurements necessary for that purpose are not subject to the requirements of the Act respecting land survey (chapter A-22).

1971, c. 50, s. 9; 1973, c. 31, s. 5; 1973, c. 61, s. 72.

10. *No building which must be entered on the roll shall be entered before it is substantially completed or substantially occupied for the purposes of its initial destination or of a new destination, unless two years have elapsed from the beginning of the work; however, such delay ceases to run in cases of irresistible force.*

This section applies to changes and alterations to any building.

1971, c. 50, s. 10; 1973, c. 31, s. 6.

11. *An immovable shall be entered on the roll in the name of the owner of the land or in the name of the owner of a structure situated on such land when it belongs to a public body; however, when land is the object of a right of occupancy, the immovable is entered in the name of the occupant appearing in the registry office.*

In the case of an immovable subject to a declaration of co-ownership under article 4411 of the Civil Code, each part of such immovable is a distinct entity and is entered on the roll in the name of its owner.

An immovable that was a trailer is an immovable distinct from the land on which it is located, if its owner is not the owner of the land as well. Such immovable shall be entered on the roll in the name of its

owner. Such immovable is exempt from every tax based on the area or frontage of the taxable land. The provisions of the act governing the municipal corporation on the roll of which such immovable is registered, in respect of the sale of immovables for default of payment of taxes, does not apply to such immovable.

If the owner of an immovable is unknown, the assessor shall mention the fact in the roll.

In the case of an immovable of which the transmission by death is not registered in the registry office, the assessor shall enter it on the roll in the name of the estate of the deceased owner.

1971, c. 50, s. 11; 1973, c. 31, s. 7; 1978, c. 59, s. 3.



The insertion of another paragraph after the second paragraph of section 11 of this act by section 3 of chapter 59 of the statutes of 1978 has effect with regard to the assessment roll, made or revised, as the case may be, for every fiscal year of a municipal corporation from the fiscal year commencing in 1979. (1978, c. 59, s. 20).

12. *Immovables intended or used principally for research, business, industry, prevention or reduction of noise, fighting water, air or soil pollution or for the operation of a farm or woodlot shall not be entered on the roll, except the following:*

(a) lots and buildings excluding the buildings used mainly to fight pollution and the underlying land;

(b) roads other than railroads, whether paved or not, bridges, tunnels, fences and other works forming part of them;

(c) fences, sidewalks, drains and other structures for surface arrangement unless the immovables are situated on a farm or woodlot contemplated by section 21;

(d) apparatus, devices, equipment and systems to ensure service to a building and forming part of it, excluding machinery and equipment for handling purposes other than elevators, lifts, escalators and moving sidewalks;

(e) radio and television station towers and antennae;

(f) other immovables forming part of a waterworks or sewer system, a system for the transport or distribution of liquid or solid matter, or a gas transport system of an undertaking which does not distribute gas to consumers in Québec.

1971, c. 50, s. 12; 1972, c. 46, s. 4; 1973, c. 31, s. 8; 1978, c. 59, s. 4.



The replacement of paragraph e of section 12 of this act by section 4 of chapter 59 of the statutes of 1978 has effect with regard to the assessment roll made or revised, as the case may be, for every fiscal year of a municipal corporation from the fiscal year commencing in 1979. (1978, c. 59, s. 21).

13. *The following shall not be entered on the roll:*

(a) ore within the meaning of the Mining Act (chapter M-13);

(b) galleries, shafts, excavations, tunnels and equipment of underground or open mines;

(c) reserves of raw materials in peat-bogs, quarries and sand-pits;

(d) excluding the underlying ground and buildings, any roads, whether railroads or not, paved or not, bridges, tunnels, fences and other works forming part of them as well as the rolling-stock used to operate an undertaking for mining, forestry, processing forest products or public transport;

(e) dams, booms, flumes and other works for the floating or transport of timber to saw-mills or processing factories;

(f) subject to section 12, the immoveables forming part of a gas transport or distribution system of an undertaking that distributes gas to consumers in Québec;

(g) subject to section 12, the underground reservoirs, access shafts and gas storage facilities of any gas transport or distribution undertaking;

(h) subject to section 12, underground reservoirs, access shafts and other immoveables forming part of a telecommunications system other than a radio or television station;

(i) seaport docks.

1971, c. 50, s. 13; 1972, c. 46, s. 5; 1973, c. 31, s. 9.

14. *The following immoveables owned, administered or managed by a public body shall not be entered on the roll:*

(a) excluding their buildings, public roads and the works forming part of them;

(b) lands subject to a claim or timber limit, township reserves, Crown forests, special forest reserves, forests for demonstration and experimentation and the structures erected therein;

(c) national parks, provincial parks within the meaning of the Provincial Parks Act (Revised Statutes, 1964, chapter 201), municipal parks other than industrial parks, fish and game reserves established under paragraph 6 of section 65 of the Game Act (Revised Statutes, 1964, chapter 202) and fish and game reserves established under paragraph r of section 82 of the Wild-life Conservation Act (chapter C-61);

(d) beds of watercourses or lakes and the structures thereon, submerged land and beach lots;

(e) buildings and other works used for the protection of wild-life and of the forest and situated in unorganized territories;

(f) immoveables of a historic nature within the meaning of the Cultural Property Act which are not operated for commercial purposes;

(g) airport runways;

(h) zoological gardens, botanical gardens, nurseries, piscicultural stations, marine biology centres and aquariums, except buildings used in whole or in part for administration or for accommodation of employees;

(i) waterworks, or sewer systems, plants and facilities for water or garbage treatment, and dumps, including the land, and structures forming part of them.

However, if it owns them, a municipal corporation or municipality may enter on the roll the land and structures not entered on the roll under this section.

1971, c. 50, s. 14; 1972, c. 19, s. 59; 1972, c. 46, s. 6; 1973, c. 31, s. 10.

15. *Every immovable contemplated in section 14 except in paragraph b shall be entered on the roll if occupied by a person other than a public body. Such person is deemed owner of such immovable for the purposes of this act.*

1971, c. 50, s. 15.

16. *Immoveables intended or used for the production, transmission or distribution of electric power, except the land and buildings other than the power houses and dams, shall not be entered on the roll.*

1971, c. 50, s. 16.

17. *The actual value of the site of the railway of a railway company shall be fixed according to the average actual value of the neighbouring land. The site shall include the ditches and embankments arranged on each side of the railway for its purposes.*

1971, c. 50, s. 17; 1973, c. 31, s. 11.

DIVISION III

EXEMPTIONS

18. *The following immoveables are exempt from all real estate taxes:*

(1) those of the Government of Canada and those of the Gouvernement du Québec not managed by Hydro-Québec or any of its subsidiaries;

(2) those of a municipal corporation situated in their territory and not subject to such tax by any law;

(3) those of a Community or of a county corporation and those of the mandataries of a Community or of a municipal or county corporation and not subject to such tax by any law and those owned by a transit commission whose budget, according to law, is submitted to an elected body of municipal officers, and those owned by the Régie de la Place des Arts and the Régie du Grand Théâtre de Québec;

(4) those of municipal corporations outside their territories and, subject to chapter M-40, those of school boards, general and vocational colleges and university establishments within the meaning of the University Investments Act (chapter I-17);

(5) those used either for public worship, as episcopal palaces or cemeteries or, to the extent of one for each church, as presbyteries, and their immediate dependencies;

(6) subject to chapter M-40,

(a) those used for the instruction provided by a private educational institution recognized to be of public interest or recognized for purposes of grants under the Act respecting private education (chapter E-9);

(b) those holding, at the elementary level, a permit of general education or of education for handicapped children, under the Act respecting private education (chapter E-9);

(7) subject to chapter M-41, those of public establishments within the meaning of the Act respecting health services and social services (chapter S-5), including those of a reception centre contemplated in section 12 of that act;

(8) those of 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 from it but in the pursuit of the objects for which it was established;

(9) public libraries operated without pecuniary gain;

(10) those used by the public without pecuniary gain and solely for cultural, scientific, recreational or social purposes by institutions or bodies recognized by the Commission as fulfilling the conditions of this subparagraph in the interests of the community;

(11) those owned by agricultural or horticultural societies and used especially by such societies for exhibition purposes.

However, the owners of the immoveables contemplated by subparagraphs 3, 4, 6, 7, 9, 10 and 11 of the first paragraph may be subject to payment of compensation imposed according to the value of the immovable at the rate fixed by the council. The rate may vary in accordance with the classes of immoveables but it must not be greater than that of the general real estate tax nor exceed fifty cents per one hundred dollars of assessment. Furthermore, the owner of the lands contemplated by subparagraph 8 of the first paragraph may be subject to such compensation, in which case the rate must not be greater than the general real estate tax nor more than eighty cents per one hundred dollars of assessment. Such compensation replaces every other taxable compensation or tax to provide municipal services.

Every immovable or part of an immovable occupied by one of the bodies contemplated in subsections 3 to 11 for the purposes of its corporate objects is exempt from all municipal taxes based on rental value.

The compensation provided for in the second paragraph shall replace any compensation imposed by any other general law or special act on the immoveables mentioned in this section; in addition, such compensation may be imposed on any immovable not contemplated in this section and exempt from real estate tax by another act.

However, a municipal corporation and the owner of an immovable contemplated in subparagraph 3, 4, 6, 7, 8, 9, 10 or 11 of the first paragraph may make an agreement by virtue of which the said owner binds himself to pay a sum of money to the municipal corporation in addition to the exigible compensation, as a consideration for the municipal services provided to his immovable.

1971, c. 50, s. 18; 1972, c. 46, s. 7; 1973, c. 31, s. 12; 1975, c. 67, s. 1; 1975, c. 68, s. 8 (part); 1977, c. 5, s. 14; 1978, c. 59, s. 5.



The replacement of the second paragraph of section 18 of this act by section 5 of of chapter 59 of the statutes of 1978 has effect from the beginning of the fiscal year of the municipal corporations commencing in 1978. (1978, c. 59, s. 24).

19. The immoveables of a foreign government may be declared exempt from real estate tax by the Gouvernement to the extent and on the conditions determined by it.

1971, c. 50, s. 19; 1972, c. 46, s. 7; 1978, c. 59, s. 6.

20. When the immoveables contemplated in sections 18 and 19 are occupied by persons other than the governments and bodies contemplated in such sections, the real estate taxes to which such immoveables would be subject without such exemption shall be imposed upon the occupants and payable by them.

1971, c. 50, s. 20.

21. The total municipal real estate taxes on a farm or woodlot, including the houses and the other buildings found thereon and intended for its operation, must not annually exceed one per cent of its taxable value, which, as regards the land, must not exceed one hundred and fifty dollars per acre.

The Minister of Agriculture shall reimburse the owner or occupant of a farm contemplated by the first paragraph thirty-five per cent of the amount of school taxes imposed on such immoveables; if such owner or occupant is a farm producer within the meaning of the Farm Producers Act, the reimbursement shall be forty per cent of the municipal real estate and school taxes.

However, the immoveables contemplated by the first paragraph may be subject to compensation for municipal services from which they benefit; the amount thereof is fixed by the municipal council and, when it exceeds one hundred and fifty dollars per year, an appeal lies before the Commission; that appeal must be made within sixty days following the coming into force of the decision of the municipal council by a writing transmitted to the clerk of the municipal corporation. If less than one-quarter of the interested persons appeal, the decision of the council is upheld; otherwise, the clerk of the municipal corporation must forthwith send to the Commission a certificate attesting that at least one-quarter of the interested persons appealed from the decision of the municipal council; in this case, the Commission must hold a public inquiry and may uphold the decision of the municipal council or reduce the amount fixed by the council.

This section shall cease to apply to such farms or woodlots as soon as the ownership of them is transferred to a person, partnership or corporation who or which acquired them for purposes of subdivision into lots, residential, industrial or commercial development, speculation or real estate operations; however, it shall again apply to them when such farms or woodlots are returned to the vendor or his legal representatives as a result of a rescission of the sale, a giving in payment or a judgment ordering such rescission or giving in payment.

If this section ceases to apply to a farm or a woodlot under the previous paragraph following a final decision, the party against whom the decision is rendered, or his legal assigns, shall owe the municipal corporation and the school board the excess of the real estate taxes which should have been paid on the farm or woodlot since its acquisition by the said party, for not more than five municipal and school fiscal years respectively.

1971, c. 50, s. 21; 1973, c. 31, s. 13; 1975, c. 68, s. 9.

21.1. *Where a farm is comprised in an agricultural zone under the Act to preserve agricultural land (P-41.1), the Minister of Agriculture shall reimburse its owner or occupant, if he is a farm producer within the meaning of the Farm Producers Act (chapter P-28), an additional amount of thirty per cent of the municipal real estate and school taxes.*

In a designated agricultural region established in accordance with the Act to preserve agricultural land, where a farm is not comprised in the agricultural zone or is excluded therefrom, and, from the second municipal or school fiscal year following the coming into force of the agricultural zone decree or the exclusion, as the case may be, in respect of the part not included,

- i. the maximum taxation provided by the first paragraph of section 21 no longer applies, and*
- ii. the maximum taxable value provided by the first paragraph of section 21 is one hundred and fifty, five hundred, one thousand and two thousand dollars for the first, second, third and fourth year following, respectively, and no longer applies for the fifth year.*

Where a farm is excluded from the agricultural zone, except by reason of an expropriation, the person who must pay the taxes thereof must reimburse, if such is the case,

- i. to the municipal corporation and school board the excess of the real estate taxes that should have been paid on the excluded part for the fiscal years in which the farm was included in the agricultural zone, up to the last ten municipal and school fiscal years since the establishment of the agricultural zone;*
- ii. to the Minister of Agriculture, the amounts paid by him under this act up to the last ten years since the establishment of the agricultural zone.*

1978, c. 10, s. 106.

22. *All land used as a golf course having an area of fifty acres or more is exempt from real estate tax for that part of the value entered on the roll exceeding five hundred dollars per acre.*

Such land and the buildings and structures thereon shall be entered on the roll at their market value but without regard to improvements to the course.

However, the owner of such land is entitled to such exemption only after he has filed at the registry office of the division where such immovable is situated a deed describing the land, with a plan and technical description prepared by a land surveyor, and given the municipality proof that the formality prescribed by this paragraph has been complied with.

When such land is no longer used as a golf course, the taxes representing the difference between those which, without such exemption, would have been exigible and those actually levied shall become exigible for

the five preceding years. When such land ceases to be used in part only, the taxes provided for in this paragraph shall become exigible only with respect to that part.

1971, c. 50, s. 22; 1972, c. 46, s. 8.

DIVISION IV

DEPOSIT AND COMING INTO FORCE OF THE ROLL

23. *The assessor shall sign the roll and, between 8 and 15 November, file it in the office of the clerk of the municipal corporation. If the assessor is a partnership or corporation, its signature must be affixed by an authorized signatory.*

On sufficient proof furnished by the municipality that the roll cannot be deposited at the time provided for in the first paragraph, the Minister may allow it to be deposited on a later date which he shall determine and which shall not be later than the end of the fiscal year preceding that for which the roll is made.

In the event that the roll is not deposited in accordance with this section, the roll in force on the last day for legal deposit becomes the new roll of the municipal corporation instead of the roll which should have been deposited in accordance with the act.

1971, c. 50, s. 23; 1973, c. 31, s. 14; 1975, c. 68, s. 10; 1979, c. 22, s. 66.

24. *As soon as possible after the day of deposit of the roll, the clerk of the municipal corporation shall give notice that the roll has been deposited in his office and that any interested person may examine it.*

The notice must also mention, together with the appropriate address in each case, that any complaint, accompanied with a copy or facsimile of the tax account, must be filed in the municipal clerk's office in the case of a roll prepared by a county corporation, or with the Board of Revision having jurisdiction in the case of any other roll, and indicate in addition that such complaint must be filed before 1 May or, at Québec or Montréal, before 1 October.

Publication of the notice shall be made by posting it at the office of the clerk of the municipal corporation and by one insertion in a French newspaper and in an English newspaper circulating in its territory.

The Minister, at the request of the municipal corporation, may allow the notice to be drawn up in French only and may dispense with insertion in a newspaper.

1971, c. 50, s. 24; 1973, c. 31, s. 15; 1975, c. 68, s. 11.

25. *Before 1 March or, at Montréal and Québec, before 1 August following publication of the notice provided for in section 24, the clerk shall mail to each ratepayer entered on the roll a notice indicating to him the immovables entered on the roll in his name, their values entered, the denomination for school assessment purposes, the manner in which a complaint may be made and the delay during which it must be filed; the notice of assessment must be accompanied by the account for municipal general real estate taxes.*

The information which the notice of assessment must contain may appear on the account of general real estate taxes, and in such case, the account of taxes takes the place of the notice.

The notice of assessment and the account for real estate taxes may be sent by the clerk of the municipality if it has jurisdiction to send accounts for taxes.

On sufficient proof that the notice of assessment or the account for general real estate taxes cannot be sent at the time provided for in the first paragraph, the Minister may permit their sending on any later date he may

fix. Where such is the case, and notwithstanding section 24, the delay to file a complaint is two months from the date fixed by the Minister pursuant to this paragraph.

1971, c. 50, s. 25; 1972, c. 46, s. 9; 1973, c. 31, s. 16; 1975, c. 68, s. 12.

26. (1) *The roll shall come into force at the beginning of the fiscal year for which it is made; it shall remain in force notwithstanding any complaint or contestation of all or part of it.*

(2) *The clerk shall alter the roll to make it comply with any final decision rendered on a complaint or contestation of the roll. Such alteration must be made within thirty days after the date of the final judgment or, as the case may be, of the sending of the notice provided for in section 72.*

(3) *If the roll is quashed, a new one shall be made forthwith and be deposited on the date fixed by the Commission and shall replace retroactively the roll quashed. In the interval between the judgment quashing the roll and the coming into force of the new roll, the quashed roll shall be temporarily replaced by the roll which preceded it.*

(4) *Any addition to or refund of municipal and school real estate tax owing as a result of a decision rendered on a complaint or contestation of the roll shall bear interest at the same rate as the tax, from the time the tax becomes exigible. Any refund must be made within thirty days after the date of the alteration provided for in subsection 2.*

1971, c. 50, s. 26; 1972, c. 46, s. 9; 1975, c. 68, s. 13.

27. *Between the deposit and coming into force of the roll, it may be used to fix the tax rate, prepare the budget and take any other step which must or may be taken in advance as regards the fiscal year at the beginning of which the roll is to take effect.*

During the same period, such roll may be altered in accordance with section 85, but these alterations shall only have effect from the coming into force of the roll.

1971, c. 50, s. 27; 1972, c. 46, s. 9.

DIVISION V

ROLL OF RENTAL VALUES

28. *Every municipal corporation may request the assessor to prepare a roll of rental values of all or part of the immoveables whose entry on the roll is required by this act; it may make the same request for all or part of the immoveables on which it may impose taxes situated outside its territory.*

If such municipal corporation is included in a Community or in a regrouping contemplated in section 34, the cost of making such roll and keeping it up-to-date is borne only by the municipal corporation which requested that it be made save for the portion of the roll where are entered immoveables situated outside the municipality, in which case it is borne by the municipality where such immoveables are situated.

The roll of rental values shall be prepared and deposited each year at the time and within the delay fixed by the municipal corporation.

1971, c. 50, s. 28; 1972, c. 46, s. 9; 1973, c. 31, s. 17.

29. *For the purposes of this division, the word “immoveable” includes any land or premises that may be occupied separately.*

1971, c. 50, s. 29; 1972, c. 46, s. 9; 1973, c. 31, s. 18.

30. *The rental value of an immovable shall be established on the basis of the annual income from its rental under market conditions.*

1971, c. 50, s. 30.

31. *The rental value of an immovable shall be entered on the roll of rental values in the name of the person who occupies it.*

1971, c. 50, s. 31.

32. *All the provisions of this act respecting the making, deposit, keeping up-to-date of the roll, complaints and appeals, shall apply mutatis mutandis to the roll of rental values, unless there is inconsistency and subject to this division.*

The roll of rental values comes into force on the date of its deposit and takes effect from the beginning of the taxation period for taxes based on such roll.

The delay for making a complaint against the roll of rental values is four months from the date the tax is exigible. This account takes the place of a notice of assessment and must indicate the rental value of the immovable, the manner in which a complaint must be made and the delay within which a complaint must be filed.

1971, c. 50, s. 32; 1973, c. 31, s. 19; 1975, c. 68, s. 14.

DIVISION VI

DELEGATION OF JURISDICTION IN REAL ESTATE ASSESSMENT

33. *Every municipality may make an agreement with another municipality to delegate to it its jurisdiction in real estate assessment. Such power is exercised by by-law.*

A copy of the by-law and of the agreement must be sent to the Minister on their coming into force.

1971, c. 50, s. 33; 1973, c. 31, s. 20.

34. *The Minister, from information permitting him to believe that it is desirable to have the jurisdiction in real estate assessment matters of a city or town corporation not part of a Community exercised by another municipality, may request such two municipalities to try to come to an agreement on such transfer of jurisdiction.*

If such municipalities cannot make an agreement within ninety days of the sending of the request of the Minister, he may request the Commission to hold a public inquiry on the advisability of such transfer of jurisdiction.

If the Commission believes, after an inquiry, that such transfer of jurisdiction appears desirable to it, it must order the transfer of jurisdiction.

The rights and obligations in real estate assessment matters of the local municipality whose exercise of jurisdiction is transferred shall devolve to the designated municipality only from the coming into force of the order of the Commission. The control of expenses for the exercise of such jurisdiction is made under the conditions agreed to between the parties or, failing agreement, on the conditions determined by the Commission after inquiry.

1971, c. 50, s. 34; 1973, c. 31, s. 20.

35. *The jurisdiction devolved to another municipality under section 33 or 34 is valid for a period of ten years; however, the Commission may terminate it before the expiry of such period on the request of either*

interested party on the conditions agreed to among them or, failing agreement, on the conditions fixed by the Commission.

1971, c. 50, s. 35; 1972, c. 46, s. 10; 1973, c. 31, s. 20.

36. *Subject to sections 33 and 34, a county corporation exercises its jurisdiction in real estate assessment matters in respect of the municipal corporations which form part thereof and which are not included within a Community.*

1971, c. 50, s. 36; 1972, c. 46, s. 11; 1973, c. 31, s. 20.

37. *Subject to section 34, every municipal corporation which ceases to form part of a county corporation continues to form part thereof in the same capacity and with the same rights and obligations for the purposes of its jurisdiction in real estate assessment matters unless it ceases to form part thereof following its annexation to or amalgamation with a municipality not forming part of such county corporation; in this last case, the conditions of transfer of jurisdiction are decided by agreement between the parties or, failing agreement, by the Commission.*

1971, c. 50, s. 37; 1973, c. 31, s. 20.

38. *Article 27 of the Municipal Code governs the county corporation for the purposes of this act. The county council may order the assessor to assess only the immovables included in that part of the territory indicated by it pursuant to the last paragraph of article 697 of the Municipal Code.*

1971, c. 50, s. 38; 1973, c. 31, s. 20; 1975, c. 68, s. 15.

39. *The expenses incurred for assessment purposes by a municipality for the account of several local municipal corporations are apportioned between them proportionately to the total assessment appearing on the roll, upon its coming into force, for each of them.*

However, such expenses may in addition be apportioned according to any criteria agreed to by the parties or, failing agreement, in the case of section 34, according to criteria determined by the Commission after inquiry.

Furthermore, where such expenses are incurred by a Community, they may be included in its budget for the fiscal year during which they were incurred and in such case, they are apportioned at the same time as the other expenses of the Community. The same applies to similar expenses provided for by a county corporation in respect of which the council of such corporation, notwithstanding the first two paragraphs, may determine the criteria of apportionment applicable to all the municipal corporations under its jurisdiction in lieu of any other such criteria. Article 681a of the Municipal Code applies to the expenses provided for by a county corporation for the purposes of this section.

1971, c. 50, s. 39; 1973, c. 31, s. 20; 1975, c. 68, s. 16.

40. *Except in a Community or in a county corporation, a notice of the share of the expenses contemplated by section 39 is sent annually to each municipal corporation at the time fixed by the parties or, failing agreement, by the Commission.*

Such share is payable within ninety days of the date of its sending.

Such expenses may be included in those of the fiscal year during which they must be incurred.

1971, c. 50, s. 40; 1973, c. 31, s. 20; 1975, c. 68, s. 17.

41. *An officer or employee of a municipal corporation who devotes his time exclusively to real estate assessment shall not be dismissed by reason only of the transfer of jurisdiction under section 33 or 34.*

The resolution dismissing an officer or employee contemplated by the first paragraph must be served personally on him by sending a copy of it; the person so dismissed may appeal from such decision to the Commission which decides finally after inquiry.

Such appeal must be made within fifteen days of the time when the resolution of the council was served on him.

If the appeal is upheld, the Commission may also order the municipal corporation to pay to the appellant the amount of money which it determines to indemnify him for the expenses he incurred in such appeal; the order to that effect is homologated on motion by the appellant by the Provincial Court or, if the amount involved is three thousand dollars or more, by the Superior Court; the appellant may then proceed to execution of judgment against the municipal corporation.

1971, c. 50, s. 41; 1972, c. 46, s. 12; 1973, c. 31, s. 20.

42. *When an officer or full-time employee of a municipality whose jurisdiction in real estate assessment matters is exercised by another municipality enters the employ of another municipality following a transfer of jurisdiction under section 33 or 34, the accumulated social benefits of such officer or employee are transferable on his request on the conditions fixed by the Régie des rentes.*

The social benefits provided for in the preceding paragraph include those accumulated in an account, a fund or a plan administered by the employer; by the employer and the employees or by a third person on behalf of municipal officers and employees.

1971, c. 50, s. 42; 1973, c. 31, s. 20; 1977, c. 5, s. 14.

43. *The aggregate of the rolls of local corporations forming part of a Community or a county corporation constitute, as the case may be, the roll of such Community or county corporation.*

1971, c. 50, s. 43; 1973, c. 31, s. 20.

DIVISION VII

BOARD OF REVISION

44. *A body, hereinafter called “the Board” is established under the name of “Bureau de révision de l’évaluation foncière du Québec”.*

The Board is divided into two sections; the Québec section has jurisdiction within the limits of the Québec revision district and the Montréal section within the limits of the Montréal revision district. The territory of each of those districts is determined by an order of the Minister.

Each municipality situated outside the territory in which the Board contemplated by the first paragraph has jurisdiction, shall establish a revision board consisting of three members appointed each year by the council and with the salary determined by it. The council shall designate from among them a chairman and a vice-chairman.

The duty of the Board contemplated by the first paragraph and the revision board established under the third paragraph is to decide the complaints made under Division VIII.

The provisions applicable to the Bureau de révision de l’évaluation foncière du Québec or any of its sections are applicable to the revision boards established under the third paragraph of this section, except for the following: the first, second and fifth paragraphs of section 45, sections 46 to 50, 52, 53, 59, 60, 63, 64 and the fourth paragraph of section 65. The decisions of those revision boards are taken by majority vote. The records of such a board form part of those of the municipality which has established the board.

1971, c. 50, s. 44; 1973, c. 31, s. 21; 1975, c. 68, s. 18; 1977, c. 5, s. 14.

45. *The Gouvernement shall appoint the members of the Board, designate its chairman and vice-chairman who are chosen from among the members who are advocates or notaries, and determine their salaries, their terms of office and their other conditions of employment.*

Those members may be permanent or special and work on a full-time or part-time basis. A permanent member working on a full-time basis shall not hold any other public office or deal with matters other than those of his office.

Before coming into office they shall swear or solemnly promise to perform well their duties.

Members of the Board have the powers and immunities provided for in sections 9, 10, 11, 12 and 16 of the Act respecting public inquiry commissions (chapter C-37).

The chairman and vice-chairman of the Board shall respectively act as chairman of the sections determined by the Gouvernement.

The mayors, councillors, officers, assessors, legal counsel or other professionals of a municipal corporation whose territory is under the jurisdiction of the Board shall not be members thereof. This prohibition shall extend to the associates and staff of the assessors, legal advisors and other professionals.

1971, c. 50, s. 45; 1973, c. 31, s. 21; 1975, c. 68, s. 19.

46. *The majority of the permanent members of the Board may, at a meeting called therefor by the chairman, prescribe by order rules of procedure and practice applicable to the conduct of proceedings and to the hearing of complaints before the Board.*

Every order made under this section must be approved by the Gouvernement and, if so approved, shall come into force ten days after the date of its publication in the Gazette officielle du Québec.

1971, c. 50, s. 46; 1973, c. 31, s. 21.

47. *The Gouvernement shall designate the vice-chairman of each section.*

The chairman, or if he is absent or unable to act, the vice-chairman shall administer the section and distribute the work.

1971, c. 50, s. 47; 1972, c. 46, s. 13; 1973, c. 31, s. 22.

48. *The chairman of the Board shall assign the members for each section.*

The vice-chairman shall replace the chairman when the latter is absent or unable to act. Moreover he shall have, with the same powers, the duties assigned by the president.

1971, c. 50, s. 48; 1972, c. 46, s. 14; 1973, c. 31, s. 23.

49. *The officers and employees considered necessary for proper operation of the Board are appointed and remunerated under the Civil Service Act (chapter F-3.1).*

1971, c. 50, s. 49; 1973, c. 31, s. 24 (part); 1978, c. 15, s. 140.

50. *The chairman of each section may form divisions, assign the members thereof and define their prerogatives.*

Any member of the Board who is an advocate or notary or holds the permit contemplated by section 94 may form a division of a single member to decide a complaint contemplated by section 55.

1971, c. 50, s. 50; 1973, c. 31, s. 24.

51. *Decisions of the Board are taken by majority vote of the members of the division; the chairman of the division has a casting vote in case of a tie.*

If any member to whom a matter is referred is unable to act, dies, resigns or is dismissed, the remaining member or members shall decide alone.

1971, c. 50, s. 51; 1973, c. 31, s. 24.

52. *The chairman or vice-chairman of the Board may sit, at any time, as the chairman of a section or division.*

1971, c. 50, s. 52; 1973, c. 31, s. 24.

53. *Every question of law is decided by the person presiding if he is an advocate or notary; otherwise, by the chairman of the section or a member who is an advocate or notary whom he designates.*

1971, c. 50, s. 53; 1973, c. 31, s. 24.

54. *Sittings of the Board shall be public, unless the person presiding decides otherwise at the request of the complainant.*

1971, c. 50, s. 55.

55. *For hearing any complaint relating to a real estate value of less than \$50,000 or to a rental or annual value of less than \$3,000, the Board shall sit in the territory of the municipal corporation where the immovable in question is situated, outside normal working hours, except with the consent of the complainant. However, when the complainant is represented by an attorney, the Board is not required to sit outside regular working hours.*

However, the chairman of each section may regroup several municipal corporations within a radius of ten miles for the purposes of this section and decide in what corporation the Board shall sit.

1971, c. 50, s. 56; 1973, c. 31, s. 25; 1975, c. 68, s. 20.

56. *The minutes of each hearing shall be signed by the secretary of the section or of the division and must be filed in the record of the matter in question.*

The decision of the Board must be signed by the person presiding and filed in the record.

1971, c. 50, s. 57; 1973, c. 31, s. 26.

57. *The Board may summon witnesses, including the parties, and examine them under oath or solemn affirmation.*

1971, c. 50, s. 58.

58. *The witnesses shall be summoned in writing by the secretary of the section or division which must hear the matter, on request of a party or of the chairman of the section or division. Such summons is mailed to the witnesses at least ten days before that of the hearing.*

Articles 293 to 323 of the Code of Civil Procedure apply to a hearing before the Board.

The assessor may delegate one of his assistants to replace him as a witness.

1971, c. 50, s. 59; 1973, c. 31, s. 27; 1975, c. 68, s. 21.

59. *In any matter involving a real estate value of less than \$250,000 or a rental value of less than \$25,000, the depositions shall be taken down by stenography, steno-typed or recorded only if the complainant so*

requires, which fact shall be mentioned in the minutes of the hearing, unless the record contains a writing to that effect from him or his attorney.

If the real estate value attains \$250,000 or the rental value \$25,000, the stenography, stenotyping or recording shall be obligatory, unless the parties renounce their right to appeal from the decision. The renunciation must be made in writing or entered in the minutes.

1971, c. 50, s. 60; 1975, c. 68, s. 22.

60. *Except when otherwise awarded by the Board for special reasons and subject to the fourth paragraph, the losing party shall pay the taxable costs of the adverse party in accordance with the tariff applicable before the Provincial Court.*

Upon the written request of the winning party and upon two days' notice, from him to the adverse party, the costs shall be taxed by the secretary of the section whose decision may be appealed from within seven days to the member of the Board who presided over the hearing. The appeal shall be taken by a written notice to the secretary.

Witnesses, advocates, stenographers, stenotypists and persons recording and transcribing the depositions shall have a recourse for their taxed costs against the party who retains their services as well as against the other party, if the latter is condemned to pay such costs. The former shall have a right of subrogation against the latter.

Subject to section 53, if the complaint involves a real estate value of less than \$250,000 or a rental value of less than \$25,000, the only costs to which the complainant may be condemned pursuant to the first paragraph are those of stenography, stenotyping or the recording of the depositions and their transcription, if any.

1971, c. 50, s. 61; 1973, c. 31, s. 28; 1975, c. 68, s. 23.

61. *Upon oral notice of twenty-four hours given to the parties, the members of the Board to whom a complaint has been referred may visit and examine the immovable concerned at the time and on the days specified in section 4. Each party may attend the visit.*

1971, c. 50, s. 62; 1973, c. 31, s. 29.

62. *All decisions of the Board must state the reasons on which they are based, either in writing or orally at the sitting, and be entered in the minutes.*

1971, c. 50, s. 63.

63. *The decisions of the secretary of the section taxing the costs and those rendered upon an appeal from his taxation under section 60, shall be executory as if they were judgments of the Provincial Court.*

1971, c. 50, s. 64; 1973, c. 31, s. 30.

64. *The records of each section of the Board are kept by the section.*

1971, c. 50, s. 65; 1973, c. 31, s. 31.

DIVISION VIII

COMPLAINTS

65. *Within the delay prescribed in section 24, any ratepayer who contests the correctness, existence or absence of an entry on the roll relating to an immovable owned by himself or by another who is not his mandator, may make a written complaint about it and refer it to the Board.*

The complaint must state briefly the grounds invoked. If it alleges that the value of the immovable entered on the roll is too high, it must state its value according to section 8, in the opinion of the complainant.

At the request of the complainant, the clerk of the municipal corporation shall furnish him with a complaint form approved by the Commission, which must include conspicuously a note that its use is not obligatory provided that the allegations of the complaint comply with the second paragraph. In the event of irresistible force or where the clerk, without authorization of the Minister or beyond the date authorized by the Minister by virtue of section 25, mails the notice of assessment tardily, the Board may receive a complaint filed after the delay to lodge a complaint has expired.

Any municipal corporation, municipality or school board may avail itself of this section on a question of law.

1971, c. 50, s. 66; 1972, c. 46, s. 15; 1973, c. 31, s. 32; 1975, c. 68, s. 24.

66. *The filing of the complaint is made by handing or mailing it by registered or certified mail, together with a copy or a facsimile of the account for taxes at the place indicated hereinafter, but the absence of a copy or facsimile shall not be cause to dismiss the complaint. The complaint shall be filed at the office of the municipal corporation, in the case of a roll prepared by the county corporation, or at the office of the secretary of the section of the Board, in the case of any other roll. If it is filed with the clerk, he shall immediately forward the original of the complaint and copy of the other documents to the secretary of the section of the Board. In either case, copy of the complaint and of the other documents must also be sent immediately to the assessor. The chairman of each section may ask the assessor to make a study and to send within the following sixty days to the section of the Board, to the municipal corporation and to the complainant a report containing the details of the assessment and, if it is contested, an answer to the reasons for contestation and the conclusion which he recommends.*

Moreover, if the complainant is not the owner of the immovable concerned, the clerk of the municipal corporation or, as the case may be, the secretary of the section of the Board having jurisdiction shall make a copy of the complaint and hand or mail it forthwith to the owner who may then intervene in the suit, if he wishes to do so.

The municipal corporation and, as the case may be, the municipality shall be parties to the suit before the Board by the mere filing of the complaint.

1971, c. 50, s. 67; 1973, c. 31, s. 33; 1975, c. 68, s. 25; 1975, c. 83, s. 84.

67. *The Board must have disposed of all complaints within one year of their filing.*

1971, c. 50, s. 68.

68. *The hearing of a complaint shall not take place without a written notice by the secretary of the section handed personally or mailed at least fifteen days previously to the complainant and, in the case provided for in the second paragraph of section 66, to the owner of the immovable concerned.*

However, the Board may adjudge summarily in favour of the complainant the conclusions of his complaint and give notice of such decision to the parties wherever the assessor so recommends with the consent of the parties respondent. Such consent, however, shall not be required when the sole object of the complaint is the correction of a clerical error and when the report of the assessor pursuant to such complaint recommends that the correction requested be made.

1971, c. 50, s. 69; 1973, c. 31, s. 34; 1975, c. 68, s. 26.

69. *The Board shall not alter an entry which has not been the object of a complaint heard before it. It must change an entry only in cases where actual prejudice has been caused.*

Its decision disposing of a complaint relating to the real estate or rental value of an immovable must fix such value, taking into account the prescriptions of section 8.

1971, c. 50, s. 70; 1973, c. 31, s. 35; 1975, c. 68, s. 27.

70. *When the notice of hearing has been sent to the complainant in accordance with section 68, if he is not present or represented by an advocate at the hearing and has not advised the secretary of the section that he cannot be present or represented, the Board shall dismiss the complaint.*

In such case, upon a written request of the complainant handed or addressed to the secretary within fifteen days following the mailing of the notice provided for in section 71, the Board may, for sufficient cause, relieve the complainant of his default, set aside the decision and resume the hearing upon notice to the complainant in accordance with section 68.

1971, c. 50, s. 71; 1972, c. 46, s. 16; 1973, c. 31, s. 36; 1975, c. 68, s. 28.

71. *Within the fifteen days following the decision of the Board disposing of a complaint, its secretary shall send a summary notice of it by registered or certified mail to the parties.*

1971, c. 50, s. 72; 1975, c. 83, s. 84.

72. *Within fifteen days after the expiry of the delay for appeal, if such is the case, the secretary of the Board shall notify the municipality, the municipal corporation and the school board of the decision of the Board; every assessment roll and every collection roll must be altered if necessary to comply with the decision.*

1971, c. 50, s. 73; 1973, c. 31, s. 37; 1975, c. 68, s. 29.

DIVISION IX

APPEALS BEFORE THE PROVINCIAL COURT

73. *The Provincial Court shall have exclusive jurisdiction in any appeal from a decision of the Board and in any evocation of a complaint not disposed of by the Board before the expiry of the delay provided for in section 67.*

A complaint which is the object of an evocation under the preceding paragraph may be referred by the Provincial Court to the Board with an order to dispose of it within a certain delay.

1971, c. 50, s. 74.

74. *The jurisdiction conferred on the Provincial Court by this act shall be exercised only by the judges of such court specifically assigned by the chief judge and associate chief judge, each within the limits of his territorial jurisdiction.*

1971, c. 50, s. 75; 1972, c. 46, s. 17.

75. *The quashing of the roll or setting aside of any entry in it shall be obtained by an action governed by the Code of Civil Procedure.*

Such action is prescribed by 90 days from the mailing of the notice contemplated in section 25.

Where the recourse provided in this section and that granted by section 65 are exercised simultaneously, the Board must suspend any proceedings relating to the complaint until judgment in final jurisdiction.

This section applies mutatis mutandis to the quashing of the roll of rental values and collection roll of real estate or personal taxes and to the setting aside of any entry in them.

1971, c. 50, s. 76; 1972, c. 46, s. 17; 1975, c. 68, s. 30.

76. *An appeal shall lie to the Provincial Court from any decision rendered by the Board within thirty days from the notice prescribed in section 71.*

Any complaint which the Board has not disposed of before the expiry of the delay provided for in section 67 may be evoked before the Provincial Court within thirty days of the expiry of such delay.

1971, c. 50, s. 77.

77. *The appeal or evocation shall be brought by a mere notice filed in the office of the Provincial Court of the district in which the immovable concerned is situated.*

The notice shall be served upon the adverse party or his attorney and the secretary of the section. Service shall be governed by the Code of Civil Procedure.

1971, c. 50, s. 78; 1973, c. 31, s. 38; 1975, c. 68, s. 31.

78. *A duplicate of such notice, with the return of the service made of it, must be filed in the office of the court within ten days following service.*

1971, c. 50, s. 79.

79. *Within ten days following the expiry of the delay fixed in section 78, the secretary of the section shall send the record of the matter to the office of the court.*

It shall then be incumbent upon the appellant to obtain the transcription of the depositions and to file it in the office of the court unless it already forms part of the record sent by the secretary of the section.

If it is impossible to obtain the transcription, the Provincial Court shall have the power conferred upon the Court of Appeal by article 506 of the Code of Civil Procedure.

1971, c. 50, s. 80; 1973, c. 31, s. 39.

80. *Within ten days following the expiry of the delay provided in section 79, the clerk shall enter the case on the roll for hearing.*

1971, c. 50, s. 81.

81. *Subject to the second paragraph, the Provincial Court shall have jurisdiction to hear the appeal in accordance with the evidence adduced before the Board, without a new proof.*

In the case of evocation and that of an appeal in which the depositions have not been taken by stenography, stenotyped or recorded, the case shall be heard in accordance with the provisions of the Code of Civil Procedure governing proof before the Provincial Court.

1971, c. 50, s. 82.

82. *The Provincial Court may, in the exercise of any competence contemplated in section 74, either of its own motion or at the request of a party, retain the services of an assessor of its choice. The fees and disbursements of an assessor appointed at the request of a party shall be taxable costs to be adjudicated by the court. In the contrary case, they shall be paid by the Minister of Justice. In both cases, they shall be taxed in the same manner as other taxable costs, but in accordance with a tariff established by the Gouvernement.*

1971, c. 50, s. 83.

83. *The judgment of the Provincial Court disposing of a matter relating to the real estate or rental value of an immoveable must fix such value.*

1971, c. 50, s. 84.

84. *Notwithstanding any inconsistent legislative provision, any final judgment of the Provincial Court rendered in the exercise of any competence granted to it by this act may be appealed to the Court of Appeal. The appeal shall be governed by article 510 of the Code of Civil Procedure.*

Article 29 of the Code of Civil Procedure shall apply to interlocutory judgments of the Provincial Court rendered in the exercise of any competence contemplated in the first paragraph of this section.

1971, c. 50, s. 85; 1972, c. 46, s. 18.

DIVISION X

KEEPING THE ROLL UP-TO-DATE

85. *The roll must be altered to:*

(a) give effect to any change of ownership, upon receipt of the notice provided for in section 50 of the Registry Office Act (chapter B-9) or upon sufficient proof; if the change affects only part of an immoveable or relates to part of an unsubdivided lot, the assessor shall make the necessary changes in the roll;

(b) correct a clerical error in it;

(c) enter thereon an immoveable unduly omitted or strike off an immoveable unduly entered thereon;

(d) indicate a decrease in value as a result of destruction, demolition or disappearance of an immoveable;

(e) give effect to the fulfilment of any of the conditions provided in section 10;

(f) take into account any change relating to the fact that an immoveable which must be entered on the roll ceases to be entered thereon or vice versa, and any change relating to the fact that an immoveable exempt from real estate tax ceases to be exempt or vice versa;

(g) give effect to the division or subdivision of an immoveable;

(h) make, upon sufficient proof, the necessary changes respecting the information required for the election of the members of the council, in the case of the roll of a village or country corporation;

(i) make the necessary changes as regards the information required for school assessment purposes;

(j) take into account any change relating to the fact that a building that was a trailer becomes an immoveable or vice versa;

(k) make the necessary changes as regards the information required for the purposes of the surtax on serviced vacant land.

1971, c. 50, s. 86; 1972, c. 46, s. 19; 1972, c. 6, s. 72; 1978, c. 59, s. 7.



The addition of paragraphs j and k at the end of section 85 of this act by section 7 of chapter 59 of the statutes of 1978 has effect with regard to the assessment roll made or revised, as the case may be, for every fiscal year of a municipal corporation from the fiscal year commencing in 1979. (1978, c. 59, s. 20, s. 22).

86. *The alterations contemplated in section 85 shall take effect as follows: those contemplated*

(a) in paragraph a, from registration of the change of ownership or from the date of receipt of sufficient proof;

(b) in paragraphs b and c, for the fiscal year during which the alteration is made and for each of the three previous fiscal years during which the error, omission or erroneous entry existed; such alterations shall have effect even for the fiscal years during which a former roll was in force, if it contained the error, omission or erroneous entry;

(c) in paragraph d, from the destruction, demolition or disappearance of the immovable concerned;

(d) in paragraphs e, f and g, from the date fixed in the certificate of the assessor;

(e) in paragraph h, from their entry on the roll;

(f) in paragraph i, from the following school fiscal year in the case of a change of ownership occurring in the course of the year or in the case of a change of school boards under section 39 of the Education Act (chapter I-14) and, in other cases, from the date on which the change of ownership should have been made, up to three previous fiscal years;

(g) in paragraphs j and k, from the date fixed in the certificate of the assessor.

1971, c. 50, s. 87; 1972, c. 46, s. 20; 1973, c. 31, s. 40; 1978, c. 59, s. 8.



The addition of paragraph g at the end of section 86 of this act by section 8 of chapter 59 of the statutes of 1978 has effect with regard to the assessment roll made or revised, as the case may be, for every fiscal year of a municipal corporation from the fiscal year commencing in 1979. (1978, c. 59, s. 20).

87. Every alteration contemplated in section 85, except in paragraph h, shall be made by a certificate of the assessor. The signature of the assessor may be printed, lithographed or engraved on the certificate.

The clerk of the municipal corporation or, where applicable, the clerk of the municipality shall give notice of it to the owner or occupant of the immovable concerned. The recourses provided for in sections 65 and 75 apply in the case of such alterations within 60 or 90 days respectively after the mailing of the notice.

The recourses provided for in this section do not apply when an alteration made under paragraphs a and b of section 85 does not affect the value of an immovable entered on the roll or the school assessment.

1971, c. 50, s. 88; 1972, c. 46, s. 21; 1973, c. 31, s. 41; 1975, c. 68, s. 32.

88. Subject to section 86, the alterations contemplated by section 85 must be indicated in both municipal and school collection rolls.

1971, c. 50, s. 91; 1973, c. 31, s. 43.

89. Any refund of municipal or school taxes as a result of an alteration under section 85, where that is the case, bears interest, for the period during which such taxes were collected in an excess amount, at the rate that may be exacted during the same period on arrears of taxes.

Such refund and interest provided for in the preceding paragraph must be made or paid to the ratepayer within 30 days following the alteration of the assessment roll.

1971, c. 50, s. 92; 1973, c. 31, s. 44.

90. *Any addition to municipal or school taxes as a result of an alteration under section 85, where that is the case, bears interest only from the time it is exigible, that is, within thirty days after the sending of a demand for payment.*

1971, c. 50, s. 93; 1973, c. 31, s. 45.

91. *The alterations contemplated by paragraph h of section 85 shall be made by the clerk of the municipal corporation or the clerk of the municipality, as the case may be.*

1971, c. 50, s. 94; 1972, c. 46, s. 22; 1973, c. 31, s. 46; 1975, c. 68, s. 34.

DIVISION XI

REGULATIONS AND ORDERS

92. *The Gouvernement may make regulations to facilitate the carrying out of this act.*

1971, c. 50, s. 95.

93. *The Gouvernement may, on the recommendation of the Commission, fix by regulation the tariff of fees of the assessors who are not, as such, officers of a municipal corporation or municipality.*

1971, c. 50, s. 96.

93.1. *The Minister may, by regulation, prescribe the form and minimum content of:*

- (a) the notice of assessment;*
- (b) the municipal general real estate tax account, including that standing for the notice of assessment;*
- (c) the tax account based on the roll of rental values;*
- (d) the certificate of the assessor making an alteration to the roll.*

1978, c. 59, s. 9.

94. *No person may act as an assessor for the purposes of this act without holding a permit issued for that purpose by the Commission. Nevertheless, a person becoming a member of the Corporation des évaluateurs agréés du Québec after 1 January 1976 is not required to obtain such permit.*

The Commission, after consulting the Corporation, shall establish the criteria by which it will issue permits. Establishment of such criteria shall require approval by the Gouvernement.

The Commission, after inquiry, may revoke any permit issued by it. The Corporation may similarly withdraw the right to act as assessor from any person who joins the Corporation after 1 January 1976.

Notwithstanding the second paragraph of section 2, the revoking of the permit of an assessor who is a permanent civil servant shall entail his dismissal.

The revoking of the permit of a person who is not a permanent civil servant or such person's losing his right to act as assessor terminates any contract concerning the roll of a municipality; nevertheless, if that person is a partnership or a corporation, the council may preserve its contractual obligations to it provided one of its directors or employees other than the person whose permit is revoked has on the date of that revocation a permit described in this section, or one of its directors or employees other than the person who lost the right to act as assessor is on the date of the loss of that right a person who joined the Corporation after 1 January 1976.

The Commission shall notify the Corporation whenever it issues or revokes a permit, and the Corporation shall notify the Commission whenever it decides to withdraw an assessor's right to act as such.

1971, c. 50, s. 97; 1973, c. 31, s. 47; 1975, c. 68, s. 35; 1977, c. 5, s. 229.

95. *The Minister may, if he considers it imperative in the public interest, perform any act that this act or an order or regulation made under this act imposes on a municipality, a municipal corporation or an assessor. In such case, any act performed by the Minister shall have the same effect as if such act emanated from the municipality, the municipal corporation or the assessor.*

The Minister may, for the purposes of this section, appoint a delegate.

1971, c. 50, s. 98; 1973, c. 31, s. 48; 1975, c. 68, s. 36.

96. *Every regulation except those contemplated by section 7 and order provided for in this act shall be published in the Gazette officielle du Québec and shall come into force on the day of such publication or on any later date fixed therein.*

A notice of the making of every regulation contemplated by section 7 shall be published in the Gazette officielle du Québec and such regulation shall come into force on the day of its publication or on any later date fixed therein.

The regulations contemplated by the preceding paragraph shall be published by the Québec Official Publisher.

1971, c. 50, s. 99; 1973, c. 31, s. 49.

DIVISION XII

MISCELLANEOUS FISCAL PROVISIONS

97. (1) *Every person or firm operating or having operated a system certain immoveables of which are not entered on the roll under paragraph f of section 13 shall pay, as real estate tax on such immoveables for each municipal fiscal year commencing in a particular calendar year, a tax equal to ten per cent of the net revenue for his fiscal year ending during the calendar year preceding the particular year, if he operated such a system during the latter fiscal year:*

(2) *Every person or firm operating or having operated a system certain immoveables of which are not entered on the roll under paragraph h of section 13 shall pay, as a real estate tax on such immoveables for each municipal fiscal year commencing in a particular calendar year, a tax based on his taxable gross revenue for his fiscal year ending in the calendar year preceding the particular year, equal to:*

(a) *in the case of a cable-television system, two per cent of that portion of such revenue not exceeding five million dollars plus three per cent of that portion of such revenue exceeding five million dollars;*

(b) *in other cases, three per cent of that portion of such revenue not exceeding five million dollars plus five per cent of that portion of such revenue exceeding five million dollars.*

(3) *Where a person or firm contemplated in subsection 1 or 2 operates or has operated a system not confined to Québec, the tax provided for in such subsections is reduced in the manner prescribed by regulation of the Gouvernement.*

(4) *Every person or firm contemplated in subsection 1 or 2 shall, not later than six months after the end of each of his fiscal years, transmit to the Minister of Revenue a declaration the form and content of which are prescribed by the latter, a statement of his gross revenue earned during such fiscal year in the territory of each municipal corporation in Québec, and a statement of his net revenue or, as the case may be, of his taxable gross revenue for the same fiscal year.*

(5) *The amount of the tax provided for in subsection 1 or 2 shall be paid to the Minister of Revenue not later than the last day of the sixth month following the end of each fiscal year of the person or firm contemplated in the said subsections. The Minister of Revenue collects such tax on behalf of the municipal corporations.*

(6) *This section, paragraphs s, t and w of section 1, and section 97.1 are considered to be a fiscal law within the meaning of the Act respecting the Ministère du revenu (chapter M-31).*

1971, c. 50, s. 100; 1972, c. 46, s. 23; 1975, c. 67, s. 2; 1975, c. 68, s. 37; 1978, c. 59, s. 10.



The replacement of section 97 of this act by sections 97 and 97.1 enacted by section 10 of chapter 59 of the statutes of 1978 applies in respect of the tax provided for by section 97 of this act as a real estate tax for a municipal fiscal year commencing after 1978. (1978, c. 59, s. 21).

97.1. *Where a corporation contemplated in section 97 ceases to exist owing to an amalgamation, within the meaning of section 544 of the Taxation Act, before paying the tax for which it is debtor under the said section 97, the obligations binding on the corporation that ceases to exist are binding on the corporation resulting from the amalgamation.*

Where a corporation contemplated in section 97 ceases to exist for any other reason, before paying the tax, the obligations binding on the corporation are binding on its directors jointly and severally, in office at the time when it ceases to exist.

1978, c. 59, s. 10.



The replacement of section 97 of this act by sections 97 and 97.1 enacted by section 10 of chapter 59 of the statutes of 1978 applies in respect of the tax provided for by section 97 of this act as a real estate tax for a municipal fiscal year commencing after 1978. (1978, c. 59, s. 21).

98. *The aggregate or part of the revenue from the application of section 97 shall be apportioned among the municipal corporations by the person designated by the Gouvernement at the times and according to the criteria and conditions it prescribes by regulation.*

1971, c. 50, s. 101; 1972, c. 46, s. 23; 1975, c. 67, s. 3; 1978, c. 59, s. 11.



The replacement of section 98 of this act by section 11 of chapter 59 of the statutes of 1978 applies in respect of the tax provided for by section 97 of this act as a real estate tax for a municipal fiscal year commencing after 1978. (1978, c. 59, s. 21).

99. *From the fiscal year beginning in 1972 of each municipal corporation and school board in the territory of which at the beginning of such fiscal year, immoveables of Hydro-Québec or any of its subsidiaries are situated, entry of which on the roll is prohibited by section 16, such immoveables, as long as they exist, shall be subject to the real estate taxes respectively established as follows in relation to those of the municipal or school fiscal year which began in 1971:*

(a) *the school taxes shall be equal to those for the school fiscal year begun in 1971 for that begun in 1972 and afterwards shall decrease annually at the rate of 5% of the initial amount;*

(b) *for the next ten fiscal years the municipal taxes shall be equal to the total of those of the municipal fiscal year beginning in 1971 and the compensations in lieu thereof for such fiscal year;*

(c) *from the municipal fiscal year beginning in 1982, the municipal taxes on dams and power-houses established in accordance with paragraph b shall decrease annually at the rate of 3% of the initial amount and those on the other immoveables whose entry on the roll is prohibited by section 16, established in the same manner, shall decrease annually at the rate of 5% of the initial amount.*

1971, c. 50, s. 102.

100. *Notwithstanding section 119, for ten years from the municipal or school fiscal year beginning in 1972:*

(a) in the City of Montréal, Hydro-Québec and its subsidiaries and their immoveables are exempt from any levy disallowed by the second paragraph of section 40 of the Hydro-Québec Act;

(b) elsewhere than in Montréal they are exempt from any levy disallowed by the second paragraph of section 40 of the Hydro-Québec Act, with the exception of the taxes imposed for the waterworks service.

1971, c. 50, s. 103; 1973, c. 31, s. 50.

101. *For the fiscal year beginning in 1972 of each municipal corporation and school board in the territory of which, at the beginning of such fiscal year, immoveables of undertakings other than Hydro-Québec and its subsidiaries are situated, entry of which on the roll is prohibited by section 16, such immoveables shall be subject to the same taxes as for the municipal or school fiscal year begun in 1971.*

For each municipal or school fiscal year beginning after 1972, as long as such immoveables exist, they shall be subject to taxes equal to those of the fiscal year begun in 1971 divided by the average number of horse-power produced by the undertaking during the fiscal years 1968 to 1971 including the number of horse-power compensated for gratuitously by Hydro-Québec and its subsidiaries and multiplied by the average number of horse-power produced by the undertaking during the five fiscal years preceding the year concerned including the number of horse-power compensated for by Hydro-Québec and its subsidiaries.

If the immoveables contemplated by the first paragraph are used only for purposes of transmitting or distributing electric power, they are subject, as long as they exist, to taxes equal to those payable for any municipal or school fiscal year begun in 1971.

Notwithstanding section 18, the lands and buildings intended or used for purposes of producing, transmitting or distributing electric power except power-houses and dams shall not be exempt from real estate tax if they are owned by a municipal corporation; moreover, from the fiscal year beginning in 1972 of each municipal corporation and school board in the territory of which, at the beginning of such fiscal year, immoveables owned by municipal corporations are situated that are no longer entered on the roll by reason of section 16, such immoveables, as long as they exist, shall be subject to real estate taxes respectively equal, for the fiscal year beginning in 1972, to those for the municipal or school fiscal year begun in 1971, and decreasing from the fiscal year beginning in 1973 at the rate of $6\frac{2}{3}\%$ annually.

1971, c. 50, s. 104; 1972, c. 46, s. 24; 1973, c. 31, s. 51.

102. *From the fiscal year beginning in 1972 of each municipal corporation and school board in the territory of which immoveables no longer entered on the roll by reason of sections 12, 13 and 14, are situated at the beginning of such fiscal year, such immoveables, as long as they exist, shall be subject, except those of the systems contemplated in paragraphs f, g and h of section 13, for the fiscal year beginning in 1972, to real estate taxes respectively equal to those for the municipal or school fiscal year begun in 1971 and decreasing from the fiscal year beginning in 1973, at the rate of $6\frac{2}{3}\%$ annually.*

As to the immoveables contemplated in section 12 and which, on 1 January 1972, were not entered on the roll, were entered thereon for a lower value than that for which they should have been entered thereon, or were otherwise exempt of all or part of real estate taxes by reason of an agreement between their owners and the municipal corporation or school board, as the case may be, they shall as long as they exist be subject to real estate taxes if the amount of real estate taxes imposed for the municipal or school fiscal year beginning in 1972 on the buildings and lands on which such immoveables not entered on the roll are situated is less than the amount paid under such agreement and in real estate taxes for the municipal or school fiscal year begun in 1971.

The amount exigible for such immoveables not entered on the roll for the municipal or school fiscal year of 1972, shall be equal to the amount by which the taxes imposed on the lands and buildings in 1972 is less than

the amount paid in 1971 under the agreement and in real estate taxes. Such amount shall decrease annually by 6²/₃% from the municipal or school fiscal year beginning in 1973.

If the agreement contemplated in the second paragraph does not specify the amount of the compensation that was payable for the immovables no longer entered on the roll under section 12, it shall be determined by agreement between the parties; failing an agreement before 15 August 1972, this compensation shall be determined by the Commission after a hearing on the written petition of any of the parties; a notice of the petition must be sent to the other party; the decision of the Commission shall be final. For the purposes of payment, such compensation shall be subject to the same conditions as the exigible amount contemplated in the third paragraph.

1971, c. 50, s. 105; 1972, c. 46, s. 25; 1973, c. 31, s. 52.

103. *By agreement, the municipal corporation or school board and every undertaking required to pay a decreasing tax under sections 99 and 102 may accelerate the decrease and increase the rate of the tax.*

1971, c. 50, s. 106.

104. *Every municipal corporation may impose upon the owner or the occupant of a trailer situated in its territory a permit costing not more than ten dollars:*

(a) for each period of thirty days beyond ninety consecutive days that it remains there, if its length does not exceed thirty feet;

(b) for each period of thirty days if its length exceeds thirty feet.

The permit shall be payable in advance to the municipal corporation for each period of thirty days.

One-half of the revenue from such permit after deduction of its collection costs shall be remitted to the school board in the territory in which the trailer is situated in two annual instalments, the first in July and the second in December.

In addition, the owner or occupant of a trailer contemplated in the first paragraph may be subject to payment of compensation for municipal services that benefit the trailer; such compensation shall be determined by the municipal corporation and be payable in advance for each period of thirty days.

However, with the consent of the owner or occupant of a trailer, a municipal corporation may collect the amount of the permit and compensation for a period of twelve months.

1971, c. 50, s. 107; 1972, c. 46, s. 26; 1973, c. 31, s. 53; 1978, c. 59, s. 12.



The replacement of the fifth paragraph of section 104 of this act by section 12 of chapter 59 of the statutes of 1978 has effect from 6 July 1973. (1978, c. 59, s. 25).

DIVISION XIII

TRANSITIONAL PROVISIONS

105. *(1) The Minister may, by order, prescribe for the aggregate of municipal corporations:*

(a) the final fiscal year for which the first annual roll must be prepared in accordance with this act;

(b) the main stages of the preparation of the roll contemplated in subparagraph a;

(c) the schedule for the carrying out of the stages determined under subparagraph b;

(d) the categories of municipal corporations to which the order applies distinctly and the terms and conditions of such distinction, subject, as the case may be, to approval by the Minister of the acts carried out in accordance with such terms and conditions.

(2) Except with regard to municipal corporations included in a Community, the Minister shall not make any order in respect of municipal corporations included in a county corporation unless the county corporation applies therefor.

(3) An order made with regard to the aggregate of the municipal corporations or, as the case may be, an order made with regard to the municipal corporations forming part of a county corporation, also applies to those constituted after the date of its coming into force and before the first of January of the year preceding that during which the fiscal year prescribed under subparagraph a of subsection 1 commences. However, such municipal corporation is not bound to comply with the schedule prescribed under subparagraph c of that subsection.

At the request of such a municipal corporation, or, as the case may be, of the county corporation of which it forms part, the Minister may exempt it from the application of such order and make a special order in its regard on the same lines.

(4) If the municipality decides that the first annual roll of a municipal corporation to which an order applies under this section must be made for a fiscal year prior to the one prescribed by such order, it shall determine such fiscal year by a resolution passed at least three months before the beginning of the said year; a copy of the resolution shall be transmitted to the Minister immediately after its adoption. The municipality shall also give public notice of its decision.

(5) The resolution passed under subsection 4 and any order made under this section are also binding on the assessor of the municipality.

1971, c. 50, s. 108; 1972, c. 46, s. 26; 1973, c. 31, s. 54; 1975, c. 68, s. 38; 1978, c. 59, s. 13.



The replacement of section 105 of this act by section 13 of chapter 59 of the statutes of 1978 has effect from 11 March 1977. (1978, c. 59, s. 23).

The roll in force for the fiscal year of a municipal corporation mentioned in Schedule A to chapter 59 of the statutes of 1978 commencing in 1978 is the first annual roll of that corporation.

The roll prepared and deposited for the fiscal year of a municipal corporation mentioned in Schedule B to chapter 59 of the statutes of 1978, replaced by section 3 of chapter 7 of the statutes of 1979, commencing in 1979 is the first annual roll of that corporation.

With regard to such corporations, such fiscal years are considered to have been determined by order under section 105 of this act replaced by section 13 of chapter 59 of the statutes of 1978. (1978, c. 59, s. 23; 1979, c. 7, s. 3, s. 4).

106. *A roll deposited before 1 January 1972 and not homologated before that date may be used for the levying of the real estate taxes of a fiscal year beginning in 1972.*

The persons qualified to make a roll under the legislative provisions applicable before 1 January 1972 may, between 1 January 1972 and 15 June 1972, prepare and deposit a roll that may be used for the levying of the real estate taxes of a fiscal year beginning in 1972. Such roll may reflect the corrections provided for in section 107.

Such of these rolls as have been homologated are deemed to have come into force on the day of their homologation and those not homologated but of which a public notice of their deposit has been given are deemed to have come into force on the day of publication of the notice; the other rolls shall come into force on the day of publication of a public notice of their deposit.

The recourses provided in sections 65 and 75 shall apply respectively within 60 or 90 days from 15 June 1972 and in Montréal and Québec from 1 August 1972 to any complaint that may be lodged and to any suit that may be instituted respecting such rolls except a complaint filed but not heard or a suit pending on 8 July 1972.

The procedure and law applicable before 1 January 1972 applies to such rolls except with respect to homologation which is no longer required and with respect to corrections which remain governed by section 107.

1971, c. 50, s. 109; 1972, c. 46, s. 26.

107. (1) *The municipal council, the valuation commissioner of a Community and the permanent assessor of a city or town shall, before 1 March 1973, correct for the municipal corporation or the municipality where they exercise, as the case may be, their jurisdiction or perform their duties the roll used for the levying of real estate taxes for a fiscal year beginning in 1972 by entering immoveables on it or striking them off, so that there may be entered thereon only the immoveables the entry of which is required by this act.*

(2) *Such correction shall be made, as the case may be, by a resolution of the council or a certificate of the valuation commissioner of the Community or of the permanent assessor of the city or town, and shall take effect from the beginning of any municipal or school fiscal year beginning in 1972 and the accounts for taxes shall be altered accordingly.*

(3) *The second paragraph of section 87 and sections 89 and 90 apply, mutatis mutandis, to corrections made under this section.*

Failing the making of such corrections in accordance with this section, the delays to exercise the recourses contemplated in sections 65 and 75 shall begin to run from 1 March 1973.

1971, c. 50, s. 110; 1972, c. 46, s. 26.

108. *The rolls in force on 1 January 1972 and those contemplated in section 106 used for the levying of real estate taxes for a municipal or school fiscal year beginning in 1972, corrected in accordance with section 107, shall remain in force until the coming into force of the roll contemplated in section 105.*

The municipal council, the valuation commissioner of a Community and the permanent assessor of a city or town shall, for the municipal corporation or the municipality where they exercise, as the case may be, their jurisdiction or perform their duties, keep the rolls up to date and revise them annually from 1972 in accordance with Division X, by assessing immoveables according to their actual value. The municipal council shall exercise those powers by resolution.

1971, c. 50, s. 111; 1972, c. 46, s. 26; 1973, c. 31, s. 55.

109. *In every municipal corporation where there was no roll on 1 January 1972 and in every newly incorporated municipal corporation where no roll was prepared by a municipal authority before such incorporation, the roll shall be prepared and deposited by the municipal council, in accordance with this act, at the time and within the delay fixed by the Minister, by assessing the immoveables according to their actual value.*

Subject to the second paragraph of section 108, such roll shall remain in force until the coming into force of the roll contemplated in section 105.

1971, c. 50, s. 112; 1972, c. 46, s. 26; 1973, c. 31, s. 56.

110. *Notwithstanding sections 107 to 109, until the coming into force of orders contemplated in section 105, the assessment roll and roll of rental values may be prepared, kept up to date and reviewed, as the case*

may be, by an assessor with or without the permit provided for in section 94 and, under such condition, the fourth paragraph of section 2 applies to such assessor.

Such assessor shall be appointed by the council for the period it shall determine. However, such appointment shall end on the coming into force of an order contemplated in section 105 unless the assessor has the permit provided for in section 94.

Subject to the second paragraph of section 2 and sections 33 and 34, as the case may be, the valuation commissioner of a Community and the permanent assessor of a city or town in office on 1 January 1972 shall remain in office and section 94 shall not be applicable to them as long as they remain in office.

1971, c. 50, s. 113; 1972, c. 46, s. 26; 1973, c. 31, s. 57.

111. In suits respecting real estate assessment being heard or under advisement in the Provincial Court at the time of the first assigning of the judge made under section 74 by the chief judge or the associate chief judge, the decision shall be rendered by the judges who presided at the hearing except that article 510 of the Code of Civil Procedure shall apply to appeals from the decision of the Provincial Court to the Court of Appeal.

1971, c. 50, s. 115; 1972, c. 46, s. 27; 1973, c. 31, s. 59.

112. From the fiscal year beginning in 1972 of a municipal corporation or school board in the territory of which immovables are situated which, by reason of section 22, will no longer be entered on the roll, such immovables, as long as they exist, shall be subject to real estate taxes decreasing annually at $\frac{1}{5}$ the amount of the real estate taxes payable in the municipal or school fiscal year begun in 1971; in the case of immovables entered by reason of section 22 at a value less than that entered for the fiscal year begun in 1971, such gradual abatement shall apply to the amount of the difference between the real estate taxes payable in 1971 and those payable in 1972.

Each such annual instalment shall constitute a debt assimilated to a real estate tax levied on the immovables of such an owner situated in the territory of the municipal or school corporation and not exempt from real estate taxes or school assessments.

1971, c. 50, s. 117; 1972, c. 46, s. 28; 1973, c. 31, s. 61.

DIVISION XIV

FINAL PROVISIONS

113. This act replaces all the general or special legislative provisions applicable to a Community, a city, town, village, country or county corporation or a school board respecting the matters contemplated by this act.

Until the coming into force of the orders contemplated in section 105 and applicable to all the municipal corporations and school boards concerned and not included in a Community, the general or special legislative provisions applicable to the rolls for sharing of common expenses based on real estate assessment among the municipal corporations, among the municipal corporations and school boards or among school boards, shall continue to apply; for municipal corporations and school boards included in a Community, such sharing shall be made according to the total assessment of the immovables subject to real estate tax, such assessments to be altered if necessary so that they seem to have been established, in relation to the real value, according to the same standards and rules and on the same basis.

For the purposes of the sharing contemplated in the second paragraph, the immovables no longer entered on the roll under this act for which real estate taxes remain payable during a transitional period must be taken into account.

The value attributable to such immoveables is obtained by dividing the annual amount of real estate taxes exigible for such immoveables by the rate of the general real estate tax.

The alteration of the total assessment shall be made each year at the time and within the delay fixed by the Commission.

As soon as possible after the end of that delay, the valuation commissioner shall send to each of the interested municipal corporations a statement of the total assessment as established.

Within thirty days after the sending of the statement, every municipal corporation interested may lodge an appeal before the Commission against the decision of the valuation commissioner.

1971, c. 50, s. 118; 1972, c. 46, s. 29; 1973, c. 31, s. 62.

114. *Every municipality or municipal corporation may, by a by-law which shall require only the approval of the Minister and the Commission, order loans, by notes or by the issue of bonds, to defray the cost of making, keeping up to date, revising or correcting the roll, provided that the term of such loans does not exceed five years; instead of contracting a loan, it may, with the same approvals, apportion such costs over its five ensuing fiscal years.*

Notwithstanding section 27 of the Act respecting the Commission municipale (chapter C-35), every agreement by which a municipality or a municipal corporation engages its credit for a period exceeding twelve months to defray the expenditures relating to the roll shall require the approval of the Minister and the Commission.

1972, c. 46, s. 30; 1975, c. 68, s. 39.

115. *Notwithstanding section 18, unless the municipal council decides otherwise, by by-law, the immoveables exempt from real estate tax shall remain subject to the payment of special real estate taxes which had been imposed upon them for the payment of the annual amounts due in capital and interest on the loans ordered before 1 January 1972.*

1972, c. 46, s. 30; 1973, c. 31, s. 63.

116. *Notwithstanding section 97, where the aggregate of municipal and school taxes imposed on a person in respect of immoveables mentioned in that section for the municipal and school fiscal year begun in 1971 is less or greater than ten per cent of the net income of that person for his fiscal year closed in 1970, computed with account taken of subsection 2 of the said section, the following rules apply to computing the real estate tax exigible on those immoveables for a municipal and school fiscal year beginning between 1971 and 1977:*

(a) if less, the real estate tax exigible for such a fiscal year is computed as if the percentage mentioned in the said section equalled the percentage, to the second decimal, by which that aggregate exceeds the net income augmented cumulatively at the rate of two per cent per municipal and school fiscal year beginning after 1971, but not above ten per cent in all, except that the tax must never be less than that aggregate decreased cumulatively at the rate of twenty per cent per municipal and school fiscal year beginning after 1971; and

(b) if greater, the real estate tax exigible for such a fiscal year equals the tax otherwise exigible, or that aggregate decreased cumulatively at the rate of twenty per cent for each municipal and school fiscal year beginning after 1971, whichever is greater.

1972, c. 46, s. 30; 1973, c. 31, s. 64; 1975, c. 68, s. 40.

117. *From the fiscal year beginning in 1972, a municipal corporation or school board bound to adopt a balanced budget shall be exempt from such obligation to the extent that the application of sections 12 to 14, 16, 18, 19, 21, 22, 97 and 104 does not permit the exact determination of the amount of revenue involved when the budget is adopted. Such exemption shall cease from the municipal or school fiscal year beginning in*

1974 when the amount of such revenue shall not be entered in the budget at an amount greater than ten per cent of that in the financial statements for the next to last fiscal year preceding that for which the budget is prepared.

1972, c. 46, s. 30.

118. *The commutations of taxes granted prior to the date when this act applies to a municipal or school corporation, whether in the form of a reduction in assessment in relation to the market value of an immovable, in the form of a reduction in the rate of taxes or in both forms at once, shall cease on 1 January 1972 as regards immovables other than buildings and on 1 January 1975 as regards buildings, unless the period for which they were made expires earlier.*

1971, c. 50, s. 119.

119. *Section 40 of the Hydro-Québec Act (chapter H-5) is inoperative for the purposes of this act.*

1971, c. 50, s. 122.