



NATIONAL ASSEMBLY

FIRST SESSION

THIRTY-SIXTH LEGISLATURE

Bill 110

An Act to amend various legislative provisions concerning municipal affairs

Introduction

**Introduced by
Madam Louise Harel
Minister of Municipal Affairs and Greater Montréal**

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EXPLANATORY NOTES

The purpose of this bill is to grant new powers to municipalities and supramunicipal bodies and to amend various rules relating to municipal administration.

The bill introduces legislative provisions that will allow regional county municipalities, intermunicipal boards, urban communities and the transit authorities within the urban communities to adopt by-laws to create financial reserves to provide for certain expenditures specified in the by-law.

The bill empowers intermunicipal boards to finance certain property, services or activities by means of a tariff involving either a fixed amount or a subscription to be paid by users or beneficiaries.

The bill amends the Act respecting elections and referendums in municipalities to clarify distinctions between sole owners and undivided co-owners of immovables and between sole occupants and co-occupants of establishments as regards entitlement to be entered on the list of electors or the referendum list and to clarify the rules for entry on those lists.

The bill amends various other rules in the Cities and Towns Act and the Municipal Code of Québec regarding identification requirements for municipal officers during inspections and certain contractual restrictions that apply to municipal employees and elected municipal office holders.

The bill amends the Act respecting municipal taxation to provide that, from the municipal fiscal year 2001, industrial anti-pollution equipment will no longer be entered on the assessment roll. It also provides for amendments, to be applicable from 1 January 2002, to the rules governing the redistribution to municipalities of the sums collected as property taxes from gas distribution, telecommunications and electric power systems.

The bill amends the Charter of the city of Québec to enable the city in its zoning by-law to regulate, by zone, structures and derogatory uses protected by vested rights.

LEGISLATION AMENDED BY THIS BILL :

- Cities and Towns Act (R.S.Q., chapter C-19);
- Municipal Code of Québec (R.S.Q., chapter C-27.1);
- Act respecting the Communauté urbaine de l’Outaouais (R.S.Q., chapter C-37.1);
- Act respecting the Communauté urbaine de Montréal (R.S.Q., chapter C-37.2);
- Act respecting the Communauté urbaine de Québec (R.S.Q., chapter C-37.3);
- Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2);
- Act respecting municipal taxation (R.S.Q., chapter F-2.1);
- Charter of the city of Québec (1929, chapter 95).

Bill 110

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS CONCERNING MUNICIPAL AFFAIRS

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS :

CITIES AND TOWNS ACT

1. Section 3 of the Cities and Towns Act (R.S.Q., chapter C-19), amended by section 51 of chapter 40 of the statutes of 1999 and section 13 of chapter 43 of the statutes of 1999, is again amended

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

“3. The Government, by order, upon the petition of the council of a municipality governed by this Act or of Ville de Montréal or Ville de Québec, may repeal any provision of the charter of the petitioning municipality or any provision of another Act which applies exclusively to that municipality.”;

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

“The Québec Official Publisher shall insert in each annual volume of the statutes of Québec a table giving the date of the coming into force of the order made before the volume was printed and the legislative provisions the order repeals.”

2. Section 116 of the said Act, amended by section 51 of chapter 40 of the statutes of 1999 and section 13 of chapter 43 of the statutes of 1999, is again amended

(1) by replacing subparagraph 4 of the first paragraph by the following subparagraph :

“(4) Any person who has, directly or indirectly, personally or through an associate, any contract with the municipality;”;

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

“Subparagraph 4 of the first paragraph does not apply to a contract whose object is the appointment of a person to the position of officer or employee, the supply of services generally offered by the municipality or the sale or leasing, on non-preferential terms, of an immovable.”

3. Section 411 of the said Act is amended

(1) by inserting “, at any reasonable time,” after “examine” in the second line of paragraph 1 ;

(2) by adding the following paragraph at the end :

“The officers or employees who carry out an inspection shall, on request, produce identification and a certificate issued by the municipality attesting their authority.”

4. The said Act is amended by inserting the following sections after section 468.45 :

“468.45.1. The management board may, by by-law, establish a financial reserve for any purpose within its jurisdiction to finance expenditures other than capital expenditures.

The by-law must set out

(1) the purpose for which the reserve is established ;

(2) the projected amount of the reserve ;

(3) the mode of financing of the reserve ;

(4) in the case of a reserve of specified duration, the duration of existence of the reserve ;

(5) the allocation of the amount, if any, by which income exceeds expenditures at the end of the existence of the reserve.

The duration of existence of a reserve must be determined, unless such determination is inconsistent with the purpose for which the reserve is established.

“468.45.2. A financial reserve shall be made up of the sums allocated to it each year and interest earned on the sums.

The sums allocated to the reserve may derive only from surpluses in a fiscal year that are used for that purpose pursuant to subparagraph 3 of the second paragraph of section 468.45, or from the excess amount referred to in section 244.4 of the Act respecting municipal taxation (chapter F-2.1), derived from a mode of tariffing established by the management board under section 468.47.1.

“468.45.3. Sections 468.37 to 468.39 apply, adapted as required, to a by-law provided for in section 468.45.1.

“468.45.4. All expenditures necessary for the carrying out of the purpose for which the reserve was established must have been made on or before the date on which the reserve ceases to exist.

The treasurer must file, not later than at the last meeting of the board of directors before that time, a statement of the income and expenditures of the reserve.

The board of directors shall allocate the amount, if any, by which the reserve’s income exceeds its expenditures in accordance with the provisions of the by-law under which the reserve was established. If there is no such provision, any amount in excess shall be paid to the municipalities in the territory under the jurisdiction of the management board, in the proportion determined under section 468.5.

“468.45.5. A by-law establishing a financial reserve may not provide for a projected amount that, if added to the projected amounts of reserves already established by by-law and still in existence, results in an amount exceeding 15% of the other appropriations provided for in the budget of the fiscal year during which the by-law establishing the reserve is adopted.

“468.45.6. The sums allocated to a financial reserve established under section 468.45.1 must be invested in accordance with section 99.”

5. The said Act is amended by inserting the following section after section 468.47:

“468.47.1. Subject to the regulation of the Government made under paragraph 8.2 of section 262 of the Act respecting municipal taxation (chapter F-2.1), the management board may, by by-law, provide that all or part of its property, services or activities shall be financed by means of a tariff involving a fixed amount, exigible on an *ad hoc* basis, in the form of a subscription or under terms similar to those of a subscription for the use of a property or service or in respect of a benefit derived from an activity.

Sections 244.3 to 244.6 and the first paragraph of section 244.8 of the Act respecting municipal taxation apply, adapted as required, to the tariff referred to in the first paragraph.”

MUNICIPAL CODE OF QUÉBEC

6. Article 269 of the Municipal Code of Québec (R.S.Q., chapter C-27.1), amended by section 13 of chapter 43 of the statutes of 1999, is again amended

(1) by replacing subparagraph 4 of the first paragraph by the following subparagraph:

“(4) any person who has, directly or indirectly, personally or through an associate, any contract with the municipality;”;

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

“Subparagraph 4 of the first paragraph does not apply to a contract whose object is the appointment of a person to the position of officer or employee, the supply of services generally offered by the municipality or the sale or leasing, on non-preferential terms, of an immovable.”

7. The said Code is amended by inserting the following articles after article 614 :

“614.1. The management board may, by by-law, establish a financial reserve for any purpose within its jurisdiction to finance expenditures other than capital expenditures.

The by-law must set out

- (1) the purpose for which the reserve is established ;
- (2) the projected amount of the reserve ;
- (3) the mode of financing of the reserve ;
- (4) in the case of a reserve of specified duration, the duration of existence of the reserve ;
- (5) the allocation of the amount, if any, by which income exceeds expenditures at the end of the existence of the reserve.

The duration of existence of a reserve must be determined, unless such determination is inconsistent with the purpose for which the reserve is established.

“614.2. A financial reserve shall be made up of the sums allocated to it each year and interest earned on the sums.

The sums allocated to the reserve may derive only from surpluses in a fiscal year that are used for that purpose pursuant to subparagraph 3 of the second paragraph of article 614, or from the excess amount referred to in section 244.4 of the Act respecting municipal taxation (chapter F-2.1), derived from a mode of tariffing established by the management board under article 617.1.

“614.3. Articles 606 to 608 apply, adapted as required, to a by-law provided for in article 614.1.

“614.4. All expenditures necessary for the carrying out of the purpose for which the reserve was established must have been made on or before the date on which the reserve ceases to exist.

The treasurer must file, not later than at the last meeting of the board of directors before that time, a statement of the income and expenditures of the reserve.

The board of directors shall allocate the amount, if any, by which the reserve's income exceeds its expenditures in accordance with the provisions of the by-law under which the reserve was established. If there is no such provision, any amount in excess shall be paid to the municipalities in the territory under the jurisdiction of the management board, in the proportion determined under article 574.

“614.5. A by-law establishing a financial reserve may not provide for a projected amount that, if added to the projected amounts of reserves already established by by-law and still in existence, results in an amount exceeding 15% of the other appropriations provided for in the budget of the fiscal year during which the by-law establishing the reserve is adopted.

“614.6. The sums allocated to a financial reserve established under article 614.1 must be invested in accordance with section 99 of the Cities and Towns Act (chapter C-19).”

8. The said Code is amended by inserting the following article after article 617:

“617.1. Subject to the regulation of the Government made under paragraph 8.2 of section 262 of the Act respecting municipal taxation (chapter F-2.1), the management board may, by by-law, provide that all or part of its property, services or activities shall be financed by means of a tariff involving a fixed amount, exigible on an *ad hoc* basis, in the form of a subscription or under terms similar to those of a subscription for the use of a property or service or in respect of a benefit derived from an activity.

Sections 244.3 to 244.6 and the first paragraph of section 244.8 of the Act respecting municipal taxation apply, adapted as required, to the tariff referred to in the first paragraph.”

9. Article 691 of the said Code, amended by section 60 of chapter 40 of the statutes of 1999, is again amended by replacing “15” in the first line of the third paragraph by “30”.

10. Article 1094.1 of the said Code is amended

(1) by striking out “local” in the first line of the first paragraph;

(2) by adding the following sentence at the end of the first paragraph: “However, no regional county municipality may establish such a reserve for the benefit of a specific sector.”

11. Article 1094.2 of the said Code is amended by replacing “, or” in the third line of the second paragraph by “or, in the case of a reserve established by a local municipality,”.

12. Article 1094.3 of the said Code is amended

(1) by inserting “, in the case of a local municipality,” after “approval” in the second line of the first paragraph;

(2) by inserting “or, in the case of a regional county municipality, to the Minister of Municipal Affairs and Greater Montréal” after “established” in the third line of the first paragraph;

(3) by inserting “of a local municipality” after “by-law” in the first line of the second paragraph.

ACT RESPECTING THE COMMUNAUTÉ URBAINE DE L’OUTAOUAIS

13. The Act respecting the Communauté urbaine de l’Outaouais (R.S.Q., chapter C-37.1) is amended by inserting the following sections after section 153.12:

“153.13. The Community may, by by-law, establish a financial reserve for any purpose within its jurisdiction to finance expenditures other than capital expenditures.

The by-law must set out

(1) the purpose for which the reserve is established;

(2) the projected amount of the reserve;

(3) the mode of financing of the reserve;

(4) in the case of a reserve of specified duration, the duration of existence of the reserve;

(5) the allocation of the amount, if any, by which income exceeds expenditures at the end of the existence of the reserve.

The duration of existence of a reserve must be determined, unless such determination is inconsistent with the purpose for which the reserve is established.

“153.14. A financial reserve shall be made up of the sums allocated to it each year and interest earned on the sums.

The reserve may be made up only of sums from the portion of the general fund of the Community allocated for that purpose by the Council or of the excess amount referred to in section 244.4 of the Act respecting municipal taxation (chapter F-2.1), derived from a mode of tariffing established by the Community under section 143.3.

“153.15. The by-law establishing a financial reserve must be approved by the Minister.

“153.16. All expenditures necessary for the carrying out of the purpose for which the reserve was established must have been made on or before the date on which the reserve ceases to exist.

The treasurer must file, not later than at the last meeting of the Council before that time, a statement of the income and expenditures of the reserve.

The Council shall allocate the amount, if any, by which the reserve’s income exceeds its expenditures in accordance with the provisions of the by-law under which the reserve was established. If there is no such provision, any amount in excess shall be paid into the general fund.

“153.17. A by-law establishing a financial reserve may not provide for a projected amount that, if added to the projected amounts of reserves already established by by-law and still in existence, results in an amount exceeding 15% of the other appropriations provided for in the budget of the fiscal year during which the by-law establishing the reserve is adopted.

“153.18. The sums allocated to a financial reserve established under section 153.13 must be invested in accordance with section 151.1.”

14. The said Act is amended by inserting the following section after section 191 :

“191.1. Sections 153.13 to 153.18 apply, adapted as required, to the transit authority. Notwithstanding the second paragraph of section 153.14, the financial reserve of the transit authority may be made up only of sums from the portion of the general fund of the transit authority allocated for that purpose by the board of directors.”

ACT RESPECTING THE COMMUNAUTÉ URBAINE DE MONTRÉAL

15. The Act respecting the Communauté urbaine de Montréal (R.S.Q., chapter C-37.2) is amended by inserting the following sections after section 225 :

“225.1. The Community may, by by-law, establish a financial reserve for any purpose within its jurisdiction to finance expenditures other than capital expenditures.

The by-law must set out

- (1) the purpose for which the reserve is established ;
- (2) the projected amount of the reserve ;
- (3) the mode of financing of the reserve ;
- (4) in the case of a reserve of specified duration, the duration of existence of the reserve ;
- (5) the allocation of the amount, if any, by which income exceeds expenditures at the end of the existence of the reserve.

The duration of existence of a reserve must be determined, unless such determination is inconsistent with the purpose for which the reserve is established.

“225.2. A financial reserve shall be made up of the sums allocated to it each year and interest earned on the sums.

The reserve may be made up only of sums from the portion of the general fund of the Community allocated for that purpose by the Council or of the excess amount referred to in section 244.4 of the Act respecting municipal taxation (chapter F-2.1), derived from a mode of tariffing established by the Community under section 222.1.

“225.3. The by-law establishing a financial reserve must be approved by the Minister.

“225.4. All expenditures necessary for the carrying out of the purpose for which the reserve was established must have been made on or before the date on which the reserve ceases to exist.

The treasurer must file, not later than at the last meeting of the Council before that time, a statement of the income and expenditures of the reserve.

The Council shall allocate the amount, if any, by which the reserve’s income exceeds its expenditures in accordance with the provisions of the by-law under which the reserve was established. If there is no such provision, any amount in excess shall be paid into the general fund.

“225.5. A by-law establishing a financial reserve may not provide for a projected amount that, if added to the projected amounts of reserves already established by by-law and still in existence, results in an amount exceeding 15% of the other appropriations provided for in the budget of the fiscal year during which the by-law establishing the reserve is adopted.

“225.6. The sums allocated to a financial reserve established under section 225.1 must be invested in accordance with section 231.4.”

16. The said Act is amended by inserting the following section after section 305 :

“305.1. Sections 225.1 to 225.6 apply, adapted as required, to the Société. Notwithstanding the second paragraph of section 225.2, the financial reserve of the Société may be made up only of sums from the portion of the general fund of the Société allocated for that purpose by the board of directors.”

ACT RESPECTING THE COMMUNAUTÉ URBAINE DE QUÉBEC

17. The Act respecting the Communauté urbaine de Québec (R.S.Q., chapter C-37.3) is amended by inserting the following sections after section 85 :

“85.1. The Community may, by by-law, establish a financial reserve for any purpose within its jurisdiction to finance expenditures other than capital expenditures.

The by-law must set out

- (1) the purpose for which the reserve is established ;
- (2) the projected amount of the reserve ;
- (3) the mode of financing of the reserve ;
- (4) in the case of a reserve of specified duration, the duration of existence of the reserve ;
- (5) the allocation of the amount, if any, by which income exceeds expenditures at the end of the existence of the reserve.

The duration of existence of a reserve must be determined, unless such determination is inconsistent with the purpose for which the reserve is established.

“85.2. A financial reserve shall be made up of the sums allocated to it each year and interest earned on the sums.

The reserve may be made up only of sums from the portion of the general fund of the Community allocated for that purpose by the Council or of the excess amount referred to in section 244.4 of the Act respecting municipal taxation (chapter F-2.1), derived from a mode of tariffing established by the Community under section 157.3.

“85.3. The by-law establishing a financial reserve must be approved by the Minister.

“85.4. All expenditures necessary for the carrying out of the purpose for which the reserve was established must have been made on or before the date on which the reserve ceases to exist.

The treasurer must file, not later than at the last meeting of the Council before that time, a statement of the income and expenditures of the reserve.

The Council shall allocate the amount, if any, by which the reserve's income exceeds its expenditures in accordance with the provisions of the by-law under which the reserve was established. If there is no such provision, any amount in excess shall be paid into the general fund.

“85.5. A by-law establishing a financial reserve may not provide for a projected amount that, if added to the projected amounts of reserves already established by by-law and still in existence, results in an amount exceeding 15% of the other appropriations provided for in the budget of the fiscal year during which the by-law establishing the reserve is adopted.

“85.6. The sums allocated to a financial reserve established under section 85.1 must be invested in accordance with section 166.1.”

18. The said Act is amended by inserting the following section after section 210:

“210.1. Sections 85.1 to 85.6 apply, adapted as required, to the Société. Notwithstanding the second paragraph of section 85.2, the financial reserve of the Société may be made up only of sums from the portion of the general fund of the Société allocated for that purpose by the board of directors.”

ACT RESPECTING ELECTIONS AND REFERENDUMS IN MUNICIPALITIES

19. Section 54 of the Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2), amended by section 3 of chapter 25 of the statutes of 1999 and section 114 of chapter 40 of the statutes of 1999, is again amended by replacing the second paragraph by the following paragraph:

“However, in the case of undivided co-owners of an immovable and of co-occupants of a business establishment, only the co-owner or the co-occupant designated for that purpose pursuant to section 55 is entitled to have his name entered on the list of electors as the owner of the immovable or as the occupant of the business establishment.”

20. Section 55.1 of the said Act, enacted by section 5 of chapter 25 of the statutes of 1999, is amended

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

“55.1. In order for a person designated pursuant to section 55 to be able to exercise the right to be entered on the list of electors or any other right related thereto, the municipality must have received the power of attorney.

In order for a person entitled to be entered on the list of electors as the sole owner of an immovable or as sole occupant of a business establishment to be able to exercise that right, the municipality must have received a writing signed by the person and applying for such an entry.

The application for entry or the power of attorney takes effect upon receipt by the municipality and remains valid until it is withdrawn or replaced.

An application for entry made or a power of attorney given for the purposes of the list of electors to be used in a poll must be transmitted to the returning officer not later than 35 days before polling day.”;

(2) by replacing “first” in the second line of the second paragraph by “fourth”.

21. Section 305 of the said Act is amended by inserting the following subparagraph after subparagraph 5 of the first paragraph :

“(5.1) where the object of the contract is the sale or leasing, on non-preferential terms, of an immovable;”.

22. Section 518 of the said Act, replaced by section 65 of chapter 25 of the statutes of 1999 and amended by section 114 of chapter 40 of the statutes of 1999, is again amended by inserting “is a natural person who” after “person” in the first line of subparagraph 1 of the first paragraph.

23. Section 525 of the said Act, amended by section 67 of chapter 25 of the statutes of 1999 and section 114 of chapter 40 of the statutes of 1999, is again amended by replacing the second paragraph by the following paragraph :

“However, in the case of undivided co-owners of an immovable and of co-occupants of a business establishment, only the co-owner or the co-occupant designated for that purpose pursuant to section 526 is entitled to have his name entered on the referendum list as the owner of the immovable or as the occupant of the business establishment.”

24. Section 526.1 of the said Act, enacted by section 69 of chapter 25 of the statutes of 1999, is amended

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

“526.1. In order for a person designated pursuant to section 526 to be able to exercise the right to be entered on the referendum list or any other right related thereto, the municipality must have received the power of attorney.

In order for a person entitled to be entered on the referendum list as the sole owner of an immovable or as the sole occupant of a business establishment to be entitled to exercise that right, the municipality must have received a signed writing in the case of a natural person or a resolution in the case of a legal person, applying for such an entry.

The application for entry or the power of attorney takes effect upon receipt by the municipality and remains valid until it is withdrawn or replaced.

An application for entry made or a power of attorney given for the purposes of the referendum list to be used in a poll must be transmitted to the clerk or the secretary-treasurer not later than 30 days before the day fixed for the referendum poll.”;

(2) by replacing “first” in the second line of the second paragraph by “fourth”.

25. Section 527 of the said Act, replaced by section 70 of chapter 25 of the statutes of 1999, is amended by replacing “or a signed writing” in the third and fourth lines of the second paragraph by “, a signed writing or a resolution”.

26. Section 528 of the said Act, amended by section 71 of chapter 25 of the statutes of 1999 and section 114 of chapter 40 of the statutes of 1999, is again amended

(1) by striking out the third paragraph;

(2) by inserting the following paragraphs after the fourth paragraph:

“The resolution takes effect upon receipt by the municipality and remains valid until it is replaced.

A resolution adopted for the purposes of the referendum list to be used in a poll must be transmitted to the clerk or the secretary-treasurer not later than 30 days before the day fixed for the referendum poll.”;

(3) by replacing “third” in the first line of the fifth paragraph by “fifth”.

ACT RESPECTING MUNICIPAL TAXATION

27. Section 65 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) is amended by inserting “, industrial pollution prevention, industrial pollution control” after “production” in the second line of subparagraph 1 of the first paragraph.

28. Section 230 of the said Act is repealed.

29. Section 253.37 of the said Act, amended by section 133 of chapter 40 of the statutes of 1999, is again amended by replacing “10” in the second line of the third paragraph by “5”.

30. Section 262 of the said Act, amended by section 133 of chapter 40 of the statutes of 1999, is again amended

(1) by striking out paragraph 4 ;

(2) by striking out “230,” in the second line of paragraph 8.4.

31. Section 262.1 of the said Act, amended by section 30 of chapter 90 of the statutes of 1999, is repealed.

CHARTER OF THE CITY OF QUÉBEC

32. Section 336 of the Charter of the city of Québec (1929, chapter 95), amended by section 8 of chapter 122 of the statutes of 1930-31, section 5 of chapter 104 of the statutes of 1931-32, section 19 of chapter 111 of the statutes of 1935, section 67 of chapter 102 of the statutes of 1937, section 12 of chapter 104 of the statutes of 1938, section 22 of chapter 102 of the statutes of 1939, section 27 of chapter 74 of the statutes of 1940, section 12 of chapter 50 of the statutes of 1943, section 8 of chapter 47 of the statutes of 1944, section 20 of chapter 71 of the statutes of 1945, section 17 of chapter 51 of the statutes of 1948, section 3 of chapter 22 of the statutes of 1950, section 8 of chapter 63 of the statutes of 1951-52, section 4 of chapter 36 of the statutes of 1952-53, section 3 of chapter 52 of the statutes of 1952-53, section 1 of chapter 67 of the statutes of 1955-56, section 9 of chapter 50 of the statutes of 1957-58, section 6 of chapter 96 of the statutes of 1960-61, section 7 of chapter 66 of the statutes of 1963 (1st session), section 5 of chapter 69 of the statutes of 1964, section 2 of chapter 85 of the statutes of 1966-67, section 38 of chapter 86 of the statutes of 1969, sections 29 to 31 of chapter 68 of the statutes of 1970, section 146 of chapter 55 of the statutes of 1972, section 29 of chapter 75 of the statutes of 1972, section 8 of chapter 80 of the statutes of 1973, section 12 of chapter 97 of the statutes of 1974, section 15 of chapter 54 of the statutes of 1976, section 457 of chapter 72 of the statutes of 1979, sections 23, 45 and 51 of chapter 42 of the statutes of 1980, section 272 of chapter 63 of the statutes of 1982, section 17 of chapter 64 of the statutes of 1982, sections 22, 59 and 60 of chapter 61 of the statutes of 1984, section 140 of chapter 27 of the statutes of 1985, section 22 of chapter 116 of the statutes of 1986, section 17 of chapter 88 of the statutes of 1988, section 1 of chapter 81 of the statutes of 1989, sections 1155 to 1168 of chapter 4 of the statutes of 1990, section 9 of chapter 91 of the statutes of 1990, section 15 of chapter 84 of the statutes of 1991, section 702 of chapter 61 of the statutes of 1992, section 34 of chapter 65 of the statutes of 1992, section 108 of chapter 30 of the statutes of 1994, section 22 of chapter 55 of the statutes of 1994, section 20 of chapter 85 of the statutes of 1996, section 65 of chapter 51 of the statutes of 1997 and section 19 of chapter 93 of the statutes of 1999, is again amended

(1) by inserting “, by zone or for the whole territory,” after “regulating” in the first line of subparagraph 15 of paragraph 42*a*;

(2) by inserting the following subparagraph after subparagraph 15 of paragraph 42*a* :

“(15.1) establishing, for the purposes of subparagraph 15, classes of structures and derogatory uses protected by vested rights and prescribing rules that vary according to each class;”.

TRANSITIONAL AND FINAL PROVISIONS

33. Sections 27 and 29 have effect for the purposes of every municipal fiscal year from the municipal fiscal year 2001.

34. Sections 28, 30 and 31 take effect on 1 January 2002.

For the purpose of establishing aliquot shares to which the local municipalities are entitled for the municipal fiscal year 2001, the first two paragraphs of section 230 of the Act respecting municipal taxation and the regulation made under paragraph 4 of section 262 of that Act shall apply, taking into consideration only the revenues derived from the tax provided for in section 221 of the Act which are collected after 30 June 2000 and before 1 January 2001.

The regulation retains its effects after 31 December 2001, notwithstanding the first paragraph, for the sole purpose of the payment of the aliquot shares that are not paid on or before that date.

However, where, according to the regulation, the additional sums necessary for the payment of the aliquot shares should be taken out of the gross amount to be apportioned for a municipal fiscal year subsequent to the municipal fiscal year 2001, the source of those sums shall be determined by the Government. The Government shall also determine, where applicable, the use of any balance of the net amount to be apportioned for the fiscal year 2001 which, according to the regulation, should be added to the gross amount to be apportioned for the fiscal year 2002.

35. A program implemented by the Government or any of its ministers or bodies to compensate municipalities for all or part of a reduction in their property tax base as a consequence of the application of section 27 shall, for the purpose of establishing the reduction, disregard an immovable or part of an immovable referred to in that section entered on the assessment roll on a date which is subsequent to 14 March 2000.

36. This Act comes into force on (*insert here the date of assent to this Act*).