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# NATIONAL ASSEMBLY OF QUÉBEC

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FIRST SESSION

FORTY-THIRD LEGISLATURE

Bill 39

**An Act to amend the Act respecting  
municipal taxation and other  
legislative provisions**

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**Introduction**

**Introduced by  
Madam Andrée Laforest  
Minister of Municipal Affairs**

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## **EXPLANATORY NOTES**

*This bill integrates into the Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire the rules applicable to the sharing of a portion of the increase in revenues from the Québec sales tax with the municipalities.*

*Furthermore, the bill grants the municipalities various powers regarding property taxation. More precisely, the bill allows the municipalities to establish subcategories of residential immovables within the residual category, to increase the maximum rate that can be fixed in respect of the category of serviced vacant land, and to divide their territory into sectors for the purposes of the imposition of the general property tax. It also grants them the power to impose a tax based on property value in respect of immovables that include a dwelling that is vacant or underused for housing purposes and the power to allow duties on transfers of immovables to be paid in instalments.*

*The bill provides that a ministerial regulation may prescribe rules governing the collection, by local municipalities, of contributions required for the issue of certain permits or certificates, in particular by determining the classes of interventions that may be subordinated to the payment of a contribution and the classes of infrastructures or equipment that may be financed by those contributions.*

*The bill allows regional county municipalities to own immovables for the purposes of a land reserve and of housing and allows local municipalities to come to an agreement to share certain revenues. In addition, the bill amends the allocation of the Regions and Rurality Fund, regularizes the payment of compensation in lieu of taxes for the immovables of the Institut de recherches cliniques de Montréal and provides for certain cases in which the documents gathered or prepared by the assessor for the preparation or updating of the roll may be examined or used.*

*The bill extends until 2027 the power of local municipalities and regional county municipalities to provide financial assistance to assist enterprises in their territory. It extends until 2032 the power of local municipalities to provide financial assistance to promote the construction, renovation and annual leasing of rental dwellings used for residential purposes and grants regional county municipalities that same power.*

*The Act respecting the Ministère de l'Économie et de l'Innovation is amended to specify the powers allowing the Ministère de l'Économie, de l'Innovation et de l'Énergie to assist and financially support municipal bodies with respect to regional economic development.*

*The bill provides for certain situations in which an elected officer or municipal employee does not become disqualified as a result of the municipality entering into a contract in which the officer or employee has an interest.*

*Lastly, the Act contains transitional and final provisions.*

**LEGISLATION AMENDED BY THIS BILL:**

- Act respecting land use planning and development (chapter A-19.1);
- Cities and Towns Act (chapter C-19);
- Municipal Code of Québec (chapter C-27.1);
- Municipal Powers Act (chapter C-47.1);
- Act respecting duties on transfers of immovables (chapter D-15.1);
- Act respecting elections and referendums in municipalities (chapter E-2.2);
- Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001);
- Act respecting municipal taxation (chapter F-2.1);
- Act respecting the Ministère de l'Économie et de l'Innovation (chapter M-14.1);
- Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire (chapter M-22.1);
- Act respecting municipal territorial organization (chapter O-9);
- Act respecting the Institut de recherches cliniques de Montréal (2006, chapter 71);

- Act to establish a new development regime for the flood zones of lakes and watercourses, to temporarily grant municipalities powers enabling them to respond to certain needs and to amend various provisions (2021, chapter 7);
- Act to amend the Act respecting elections and referendums in municipalities, the Municipal Ethics and Good Conduct Act and various legislative provisions (2021, chapter 31).

## Bill 39

### AN ACT TO AMEND THE ACT RESPECTING MUNICIPAL TAXATION AND OTHER LEGISLATIVE PROVISIONS

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING LAND USE PLANNING AND DEVELOPMENT

**1.** Section 145.21 of the Act respecting land use planning and development (chapter A-19.1) is amended by striking out the second paragraph.

**2.** The Act is amended by inserting the following section after section 226.1:

**“226.2.** For the purposes of subparagraph 2 of the first paragraph of section 145.21, the Minister may, by regulation,

(1) exempt any person from the payment of a contribution;

(2) determine any class of structure, land or work in respect of which the issue of a permit or certificate must not be subordinated to the payment of a contribution; and

(3) determine the classes of municipal infrastructures or equipment that may be financed by the payment of a contribution.

In exercising the powers provided for in the first paragraph, the Minister may prescribe different rules for any municipality.”

CITIES AND TOWNS ACT

**3.** The Cities and Towns Act (chapter C-19) is amended by inserting the following section after section 116:

**“116.0.1.** Subparagraph 4 of the first paragraph of section 116 does not apply to a contract whose object is the acquisition of goods from a business in which one of the municipality’s officers or employees holds an interest, in either of the following cases:

(1) the business concerned is the only one in the territory of the municipality that offers the type of goods that the municipality wishes to acquire and any other business offering the same type of goods that is situated in the territory of another municipality is more than five kilometres from the place where the sittings of the council are held; or

(2) no business in the territory of the municipality offers the type of goods that the municipality wishes to acquire, and the business concerned is the only one that offers that type of goods within five kilometres of the place where the sittings of the council are held or, if the business concerned is situated more than five kilometers from that place, it is closer to it than any other business offering that type of goods.

Construction materials that may be acquired in accordance with the first paragraph must be acquired solely for the purpose of carrying out repair or maintenance work and the total value of the materials acquired must not exceed \$5,000.

To be able to enter into a contract referred to in the first paragraph, the municipality must provide for that possibility in its by-law on contract management adopted under section 573.3.1.2 and prescribe in the by-law the publication, on its website, of the name of the officer or employee concerned, the name of the business, a list of each of the purchases made, and the amounts of those purchases. The information must be updated at least twice a year and tabled at the same frequency at a sitting of the municipal council.

If the municipality does not have a website, the names, list and amounts whose publication is required under the third paragraph must be published on the website determined in accordance with the third paragraph of section 477.6.”

**4.** Section 487.1 of the Act is amended

(1) by adding the following sentence at the end of the first paragraph: “If the municipality has divided its territory into sectors for the purposes of the imposition of the general property tax pursuant to section 244.64.10 of the Act respecting municipal taxation, it may also fix specific rates for the categories and subcategories that vary according to those sectors.”;

(2) by replacing “, 5, 6 and 7 of Division III.4” in subparagraph 1 of the third paragraph by “to 7 of Division III.4 and Division III.4.1”.

**5.** The Act is amended by inserting the following sections after section 500.5:

**“500.5.1.** Within the scope of a by-law made under the first paragraph of section 500.1, the municipality may, despite subparagraph 6 of the second paragraph of that section, impose a tax based on the value of any immovable that includes a dwelling that is vacant or underused for housing purposes where the following conditions are met:

(1) the by-law adopted under section 500.1

(a) specifies any type of dwelling concerned;

(b) sets out the criteria for ascertaining that such a dwelling is vacant or underused; and

(c) establishes the yearly reference period; and

(2) the tax rate applicable in respect of the reference period must not exceed 1% of the taxable value of the unit of assessment that includes the immovable.

For the purposes of subparagraph 2 of the first paragraph, where the unit of assessment belongs to the category of non-residential immovables and forms part of any of classes 1A to 8 provided for in section 244.32 of the Act respecting municipal taxation (chapter F-2.1), the value that may be taken into consideration consists in a percentage of the value of the unit that is equivalent to the percentage applicable, under the first paragraph of section 244.53 of that Act, in respect of the basic rate and according to the class of which the unit forms part. In the case of a unit forming part of class 9 or 10, the value that may be taken into consideration is \$0.

Any part of the taxable value of the unit that corresponds to a tourist accommodation establishment that must be registered under the Tourist Accommodation Act (chapter H-1.01) as a general tourist accommodation establishment of the “tourist home” type, within the meaning of the regulations made for the purposes of that Act, may be added to the value taken into consideration under the second paragraph.

In addition, where the unit of assessment includes more than one dwelling, the value that may be taken into consideration must, taking into account, if applicable, the application of the second and third paragraphs, be multiplied by the quotient obtained by dividing the number of vacant or underused dwellings included in the unit during the reference period by the total number of dwellings it comprises.

**“500.5.2.** For the purposes of section 500.5.1, a dwelling is not vacant or underused if it is occupied at least 180 days a year by its owner, by a person of whom the owner is or was a relative or to whom the owner is or was connected by marriage or a civil union, including through a de facto spouse, or with whom the owner has or had a caregiving relationship, or by another occupant, in the latter case under a lease or sublease with a term of at least 180 days.

For the purposes of the first paragraph, a dwelling is deemed to be occupied

(1) during any period in which it is subject to an evacuation order issued by a judicial or administrative authority;

(2) during any period in which its occupant, where the dwelling is the occupant’s principal residence, cannot occupy it due to his state of health;

(3) during the 24 months following its owner’s death, where the dwelling was the owner’s principal residence, or the death of a person of whom the owner was a relative or to whom the owner was connected by marriage or a civil union, including through a de facto spouse, or with whom the owner had a caregiving relationship, where the dwelling was that person’s principal residence;

(4) during any period in which it is uninhabitable due to major work and the six months after the end of the work; and

(5) during any period in which it is intended to be used by its owner as a secondary residence and is not offered for rent to any tourist within the meaning of the Tourist Accommodation Act (chapter H-1.01).

The period referred to in subparagraph 4 of the second paragraph must not exceed 24 months after the beginning of the major work concerned.

The presumption provided for in subparagraph 5 of the second paragraph applies in respect of only one dwelling per owner in the territory of the municipality. In cases where more than one dwelling may be concerned, the owner shall designate one dwelling that is to benefit from the application of that subparagraph.

**“500.5.3.** In addition to any immovable of a person referred to in section 500.2, the municipality is not authorized to impose a tax referred to in the first paragraph of section 500.5.1 in respect of any dwelling referred to in one of the following paragraphs:

(1) a dwelling that does not meet all of the following conditions:

(a) it includes a separate exit leading outside or to a lobby or a shared hallway;

(b) it includes sanitary facilities and cooking facilities;

(c) the facilities referred to in subparagraph *b* are operational, supplied with running water and reserved for use by the dwelling’s occupants; and

(d) it is habitable year-round;

(2) a dwelling that is not accessible year-round due to the closure or the absence of maintenance of a public highway;

(3) a dwelling in low-rental or modest-rental housing;

(4) a dwelling that is the subject of an operating agreement, in particular as affordable housing, entered into with the Société d’habitation du Québec, a municipality, the Government, a government minister or body, or the Canada Mortgage and Housing Corporation;

(5) a dwelling that is the subject of an operating agreement entered into with a person other than the persons mentioned in paragraph 4 and for which the rent is determined according to criteria set out in a program implemented under the Act respecting the Société d’habitation du Québec (chapter S-8);

(6) a dwelling included in a unit of assessment entered on the property assessment roll in the name of a housing bureau;



(7) a dwelling included in a unit of assessment listed under the heading “1100 chalet ou maison de villégiature” in the manual referred to in the Regulation respecting the real estate assessment roll (chapter F-2.1, r. 13) made under subparagraph 1 of the first paragraph of section 263 of the Act respecting municipal taxation (chapter F-2.1); or

(8) a dwelling in a tourist accommodation establishment registered under the Tourist Accommodation Act (chapter H-1.01), unless it is a general tourist accommodation establishment of the “tourist home” type, within the meaning of the regulations made for the purposes of that Act.”

## MUNICIPAL CODE OF QUÉBEC

**6.** Article 14.2 of the Municipal Code of Québec (chapter C-27.1) is amended by striking out “local” in the first paragraph.

**7.** The Code is amended by inserting the following article after article 269:

**“269.1.** Subparagraph 4 of the first paragraph of article 269 does not apply to a contract whose object is the acquisition of goods from a business in which one of the municipality’s officers or employees holds an interest, in either of the following cases:

(1) the business concerned is the only one in the territory of the municipality that offers the type of goods that the municipality wishes to acquire and any other business offering the same type of goods that is situated in the territory of another municipality is more than five kilometres from the place where the sittings of the council are held; or

(2) no business in the territory of the municipality offers the type of goods that the municipality wishes to acquire, and the business concerned is the only one that offers that type of goods within five kilometres of the place where the sittings of the council are held or, if the business concerned is situated more than five kilometers from that place, it is closer to it than any other business offering that type of goods.

Construction materials that may be acquired in accordance with the first paragraph must be acquired solely for the purpose of carrying out repair or maintenance work and the total value of the materials acquired must not exceed \$5,000.

To be able to enter into a contract referred to in the first paragraph, the municipality must provide for that possibility in its by-law on contract management adopted under article 938.1.2 and prescribe in the by-law the publication, on its website, of the name of the officer or employee concerned, the name of the business, a list of each of the purchases made, and the amounts of those purchases. The information must be updated at least twice a year and tabled at the same frequency at a sitting of the municipal council.

If the municipality does not have a website, the names, list and amounts whose publication is required under the third paragraph must be published on the website determined in accordance with the third paragraph of article 961.4.”

**8.** Article 979.1 of the Code is amended

(1) by adding the following sentence at the end of the first paragraph: “If the municipality has divided its territory into sectors for the purposes of the imposition of the general property tax pursuant to section 244.64.10 of the Act respecting municipal taxation, it may also fix specific rates for the categories and subcategories that vary according to those sectors.”;

(2) by replacing “, 5, 6 and 7 of Division III.4” in subparagraph 1 of the third paragraph by “to 7 of Division III.4 and Division III.4.1”.

**9.** The Code is amended by inserting the following articles after article 1000.5:

**“1000.5.1.** Within the scope of a by-law made under the first paragraph of article 1000.1, the municipality may, despite subparagraph 6 of the second paragraph of that article, impose a tax based on the value of any immovable that includes a dwelling that is vacant or underused for housing purposes where the following conditions are met:

(1) the by-law adopted under article 1000.1

(a) specifies any type of dwelling concerned;

(b) sets out the criteria for ascertaining that such a dwelling is vacant or underused; and

(c) establishes the yearly reference period; and

(2) the tax rate applicable in respect of the reference period must not exceed 1% of the taxable value of the unit of assessment that includes the immovable.

For the purposes of subparagraph 2 of the first paragraph, where the unit of assessment belongs to the category of non-residential immovables and forms part of any of classes 1A to 8 provided for in section 244.32 of the Act respecting municipal taxation (chapter F-2.1), the value that may be taken into consideration consists in a percentage of the value of the unit that is equivalent to the percentage applicable, under the first paragraph of section 244.53 of that Act, in respect of the basic rate and according to the class of which the unit forms part. In the case of a unit forming part of class 9 or 10, the value that may be taken into consideration is \$0.

Any part of the taxable value of the unit that corresponds to a tourist accommodation establishment that must be registered under the Tourist Accommodation Act (chapter H-1.01) as a general tourist accommodation

establishment of the “tourist home” type, within the meaning of the regulations made for the purposes of that Act, may be added to the value taken into consideration under the second paragraph.

In addition, where the unit of assessment includes more than one dwelling, the value that may be taken into consideration must, taking into account, if applicable, the application of the second and third paragraphs, be multiplied by the quotient obtained by dividing the number of vacant or underused dwellings included in the unit during the reference period by the total number of dwellings it comprises.

**“1000.5.2.** For the purposes of article 1000.5.1, a dwelling is not vacant or underused if it is occupied at least 180 days a year by its owner, by a person of whom the owner is or was a relative or to whom the owner is or was connected by marriage or a civil union, including through a de facto spouse, or with whom the owner has or had a caregiving relationship, or by another occupant, in the latter case under a lease or sublease with a term of at least 180 days.

For the purposes of the first paragraph, a dwelling is deemed to be occupied

(1) during any period in which it is subject to an evacuation order issued by a judicial or administrative authority;

(2) during any period in which its occupant, where the dwelling is the occupant’s principal residence, cannot occupy it due to his state of health;

(3) during the 24 months following its owner’s death, where the dwelling was the owner’s principal residence, or the death of a person of whom the owner was a relative or to whom the owner was connected by marriage or a civil union, including through a de facto spouse, or with whom the owner had a caregiving relationship, where the dwelling was that person’s principal residence;

(4) during any period in which it is uninhabitable due to major work and the six months after the end of the work; and

(5) during every period in which it is intended to be used by its owner as a secondary residence and is not offered for rent to any tourist within the meaning of the Tourist Accommodation Act (chapter H-1.01).

The period referred to in subparagraph 4 of the second paragraph must not exceed 24 months after the beginning of the major work concerned.

The presumption provided for in subparagraph 5 of the second paragraph applies in respect of only one dwelling per owner in the territory of the municipality. In cases where more than one dwelling may be concerned, the owner shall designate one dwelling that is to benefit from the application of that subparagraph.

**“1000.5.3.** In addition to any immovable of a person referred to in article 1000.2, the municipality is not authorized to impose a tax referred to in the first paragraph of article 1000.5.1 in respect of any dwelling referred to in one of the following paragraphs:

(1) a dwelling that does not meet all of the following conditions:

(a) it includes a separate exit leading to the outside or to a lobby or a shared hallway;

(b) it includes sanitary facilities and cooking facilities;

(c) the facilities referred to in subparagraph *b* are operational, supplied with running water and reserved for use by the dwelling’s occupants; and

(d) it is habitable year-round;

(2) a dwelling that is not accessible year-round due to the closure or the absence of maintenance of a public highway;

(3) a dwelling in low-rental or modest-rental housing;

(4) a dwelling that is the subject of an operating agreement, in particular as affordable housing, entered into with the Société d’habitation du Québec, a municipality, the Government, a government minister or body, or the Canada Mortgage and Housing Corporation;

(5) a dwelling that is the subject of an operating agreement entered into with a person other than the persons mentioned in paragraph 4 and for which the rent is determined according to criteria set out in a program implemented under the Act respecting the Société d’habitation du Québec (chapter S-8);

(6) a dwelling that is included in a unit of assessment entered on the property assessment roll in the name of a housing bureau;

(7) a dwelling included in a unit of assessment listed under the heading “1100 chalet ou maison de villégiature” in the manual referred to in the Regulation respecting the real estate assessment roll (chapter F-2.1, r. 13) made under subparagraph 1 of the first paragraph of section 263 of the Act respecting municipal taxation (chapter F-2.1); or

(8) a dwelling in a tourist accommodation establishment registered under the Tourist Accommodation Act (chapter H-1.01), unless it is a “tourist home” type general tourist accommodation establishment, within the meaning of the regulations made for the purposes of that Act.”

## MUNICIPAL POWERS ACT

**10.** The Municipal Powers Act (chapter C-47.1) is amended by inserting the following section after section 95.1:

**“95.2.** A local municipality may enter into an agreement with any other local municipality respecting the sharing of certain revenues derived from the general property tax, from a tax imposed under section 500.1 of the Cities and Towns Act (chapter C-19) or article 1000.1 of the Municipal Code of Québec (chapter C-27.1) or from dues charged under section 500.6 of that Act or article 1000.6 of that Code.

The agreement must contain

- (1) a detailed description of its purpose;
- (2) the terms governing the sharing of the revenues between the municipalities that are parties to the agreement;
- (3) a statement regarding the duration of the agreement and, if applicable, the terms governing its renewal.

The agreement may also, for the purposes of the carrying out of its object, provide for the establishment of a fund. It must then include the terms governing the establishment, administration and use of the fund.

If the revenues are derived from dues, the agreement must provide for the establishment of a fund referred to in the third paragraph, which fund must be exclusively intended to receive such revenues and help fund the regulatory regime for which the dues are collected.”

## ACT RESPECTING DUTIES ON TRANSFERS OF IMMOVABLES

**11.** Section 11 of the Act respecting duties on transfers of immovables (chapter D-15.1) is amended by replacing the second paragraph by the following paragraphs:

“However, a municipality may, by by-law, prescribe the terms according to which transfer duties may also be paid in several instalments, including the terms relating to the application of a rate of interest on all instalments after the first. In such a case, each portion of the transfer duties becomes exigible on the date on which it is due.

Despite the second paragraph, the balance of the transfer duties becomes exigible if the immovable is the subject of a new transfer.

The account must inform the debtor of the rules applicable to the debtor according to this section.”

**12.** The Act is amended by inserting the following section after section 13.1:

**“13.2.** Despite sections 13 and 13.1, any claim resulting from transfer duties paid in several instalments, except the portion of the claim that is unpaid as the result of fraudulent representation or of a declaration equivalent to fraud, is prescribed, for the portion of the duties that is exigible at each instalment, by three years from the date it is exigible.”

**13.** Section 16 of the Act is amended by replacing “within the time prescribed in section 11 may bring an action in accordance with that Title to recover any overpayment of the amount the transferee may be lawfully bound to pay. The transferee must exercise such recourse within 90 days from the expiry of the time provided in section 11” in the second paragraph by “or, if an option to pay in several instalments was chosen, having paid the first instalment within the time prescribed in section 11 may bring an action in accordance with that Title to contest the amount specified in the account. The transferee must exercise such recourse within 90 days after the expiry of the time prescribed for the payment or the first instalment”.

**14.** Section 17.1 of the Act is amended by replacing “rate referred to in” in the second paragraph by “rate applicable under”.

#### ACT RESPECTING ELECTIONS AND REFERENDUMS IN MUNICIPALITIES

**15.** The Act respecting elections and referendums in municipalities (chapter E-2.2) is amended by inserting the following section after section 305:

**“305.0.1.** Section 304 does not apply to a contract whose object is the acquisition of goods by the municipality from a business in which a member of the council of that municipality holds an interest, in either of the following cases:

(1) the business concerned is the only one in the territory of the municipality that offers the type of goods that the municipality wishes to acquire and any other business offering the same type of goods that is situated in the territory of another municipality is more than five kilometres from the place where the sittings of the council are held; or

(2) no business in the territory of the municipality offers the type of goods that the municipality wishes to acquire and the business concerned is the only one that offers that type of goods within five kilometres of the place where the sittings of the council are held or, if the business concerned is situated more than five kilometres from that place, it is closer than any other business offering that type of goods.

Construction materials that may be acquired in accordance with the first paragraph must be acquired solely for the purpose of carrying out repair or maintenance work and the total value of the materials acquired must not exceed \$5,000.

Section 304 does not apply to a contract whose object is the furnishing of services for the benefit of the municipality by a member of the council of that municipality or by an enterprise in which the council member has an interest, if the following conditions are met:

(1) the service is furnished manually and requires, in general, a physical presence in the territory of the municipality or in its facilities; and

(2) the following actions have been carried out:

(a) in the case of a contract for which the expenditure is below the threshold from which a public call for tenders is required under section 573 of the Cities and Towns Act (chapter C-19) or article 935 of the Municipal Code of Québec (chapter C-27.1), the municipality, in the manner provided for in sections 573.1 and 573.3.0.0.1 of that Act or articles 936 and 938.0.0.1 of that Code, called, in writing, for tenders from at least three suppliers and published a notice of intention, but those actions did not enable it to select a tenderer, and

(b) in the case of a contract requiring a public call for tenders, the municipality made a first call for tenders that did not enable it to select a tenderer, followed by a second call for tenders with conditions identical to those of the first and after which only the council member or the enterprise in which the council member has an interest submitted a compliant tender.

In the case of a contract referred to in subparagraph *a* of subparagraph 2 of the third paragraph, the council member or the enterprise in which the council member has an interest must not have submitted a tender.

In the case of a contract referred to in subparagraph *b* of subparagraph 2 of the third paragraph, the council member or the enterprise in which the council member has an interest must not have submitted a tender during the first call for tenders and the member must in no way, during the second call for tenders, have participated in the contract awarding process or benefitted from preferential treatment compared to other potential tenderers.

The maximum term of a contract referred to in the third paragraph, including any renewal, is two years.

To be able to enter into a contract referred to in the first or third paragraph of this section, the municipality must provide for that possibility in its by-law on contract management adopted under section 573.3.1.2 of the Cities and Towns Act or article 938.1.2 of the Municipal Code of Québec and prescribe in the by-law the publication, on its website, of the name of the council member and, if applicable, the name of the enterprise with which the contract is entered into as well as, as the case may be, a list of each of the purchases made and the amounts of those purchases or the object of the service contract and its price. The information must be updated at least twice a year and tabled at the same frequency at a sitting of the municipal council.

If the municipality does not have a website, the information whose publication is required under the seventh paragraph must be published on the website determined in accordance with the third paragraph of section 477.6 of the Cities and Towns Act or of article 961.4 of the Municipal Code of Québec.”

#### ACT RESPECTING THE EXERCISE OF CERTAIN MUNICIPAL POWERS IN CERTAIN URBAN AGGLOMERATIONS

**16.** Section 85 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001) is amended by replacing “or article 1000.1 of the Municipal Code of Québec (chapter C-27.1)” in the first paragraph by “, article 1000.1 of the Municipal Code of Québec (chapter C-27.1) or section 244.64.10 of the Act respecting municipal taxation (chapter F-2.1)”.

#### ACT RESPECTING MUNICIPAL TAXATION

**17.** The Act respecting municipal taxation (chapter F-2.1) is amended by inserting the following sections after section 57.1.1:

“**57.2.** The roll of a local municipality which has adopted a resolution establishing subcategories of immovables in accordance with subdivision 6 or 6.1 of Division III.4 of Chapter XVIII shall identify each unit of assessment that belongs to any subcategory so established.

If the municipality does not have jurisdiction in matters of assessment, the municipal body responsible for assessment is not required to cause the entries referred to in the first paragraph to be made unless it has received an authenticated copy of the resolution before 1 April preceding the first fiscal year for which the roll is drawn up or, if a preliminary roll has been deposited in accordance with section 71.1, unless it has received such a copy not later than the following 15 September. The body may cause the entries to be made even if the copy is received after the expiry of the time limit.

“**57.3.** The roll of a local municipality which has adopted a resolution dividing its territory into sectors in accordance with Division III.4.1 of Chapter XVIII shall identify the sector to which each unit of assessment belongs.

The second paragraph of section 57.2 applies, with the necessary modifications, if such a resolution is passed.”

**18.** Section 71.1 of the Act is replaced by the following section:

“**71.1.** If a municipality has provided for a preliminary roll to be deposited under the first paragraph of section 244.64.1.1 or 244.64.8.2,

(1) the assessor shall deposit such a roll at the office of the clerk of the local municipality not later than 15 August preceding the first fiscal year for which the roll is drawn up;



(2) sections 70 and 71 do not apply to the deposit of that preliminary roll; and

(3) the definitive roll must be signed and deposited at the office of the clerk not later than the following 1 November.”

**19.** The Act is amended by inserting the following section after section 78:

“**78.1.** The documents gathered or prepared by the assessor may, in addition to for the purposes of this Act, be consulted or examined by an officer or employee of the local municipality, the municipal body responsible for assessment or an intermunicipal board where they are necessary in order to respond to an emergency that is in connection with an immovable and could affect the safety of persons or property or for the purposes of prevention in respect of such an immovable.”

**20.** Section 79 of the Act is amended

(1) in the second paragraph,

(a) by replacing “respecting the immovable of which he is the owner or the occupant or respecting” by “and obtain a copy of it if the document relates to the immovable of which he is the owner or the occupant or to”;

(b) by striking out “to examine a document”;

(2) in the third paragraph,

(a) by replacing “local municipality, the municipal body responsible for assessment” by “persons and bodies referred to in section 78.1”;

(b) by replacing “other municipal body responsible for assessment” by “municipal body responsible for assessment other than the one referred to in that section”;

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

“Transcription, reproduction and transmission fees not exceeding the fees that a municipal body may require in accordance with a regulation made under subparagraph 1 of the first paragraph of section 155 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1) may be required to obtain a document under the second paragraph. In that case, the terms and conditions of payment prescribed in the regulation apply to such fees.”

**21.** Section 79.1 of the Act is amended

(1) in the first paragraph,

(a) by replacing “examine a document” by “examine a document and obtain a copy of it that is”;

(b) by inserting “or of which that occupant wishes to obtain a copy” after “wishes to examine”;

(2) by inserting “or obtain a copy of it” after “document” in the second paragraph;

(3) in the third paragraph,

(a) by replacing “be examined. In such a case” by “be examined and no copy of it may be obtained. In that case”;

(b) by inserting “, in which case the fourth paragraph of section 79 applies, with the necessary modifications” at the end;

(4) in the fourth paragraph,

(a) by inserting “and obtain a copy of it” after “examine a document”;

(b) by replacing “the occupant of a business establishment” by “the right of the occupant of a business establishment to consult a document and obtain a copy of it”.

**22.** Section 80.1 of the Act is amended by inserting “or obtain a copy of it” after “document” in the second paragraph.

**23.** Section 174 of the Act is amended by inserting the following paragraph after paragraph 13.1.1:

“(13.2) with regard to section 57.2 or 57.3, to add a particular unduly omitted or strike out a particular unduly entered and, provided the roll is required to contain such information, to take account of the fact that a unit of assessment becomes or ceases to be subject to that section;”.

**24.** Section 204 of the Act is amended by replacing “or the Conservatoire de musique et d’art dramatique du Québec” in paragraph 13 by “, the Conservatoire de musique et d’art dramatique du Québec or the Institut de recherches cliniques de Montréal”.

**25.** Section 236 of the Act is amended by replacing “or the Conservatoire de musique et d’art dramatique du Québec” in subparagraph *c* of paragraph 1 by “, the Conservatoire de musique et d’art dramatique du Québec or the Institut de recherches cliniques de Montréal”.

**26.** Section 244.30 of the Act is amended by striking out subparagraph 3 of the first paragraph.

**27.** Section 244.35 of the Act is repealed.

**28.** Section 244.37 of the Act is amended by replacing “to 244.35” in the second paragraph by “and 244.34”.

**29.** Subdivision D of subdivision 3 of Division III.4 of Chapter XVIII of the Act, comprising section 244.46, is repealed.

**30.** Section 244.49 of the Act is amended by replacing “The rate specific to the category of serviced vacant land shall not exceed twice the basic” in the second paragraph by “It shall not exceed four times that”.

**31.** Section 244.50 of the Act is amended by replacing “to 244.35” in the second paragraph by “and 244.34”.

**32.** Section 244.53 of the Act is amended, in the third paragraph,

(1) by replacing “the category of immovables consisting of six or more dwellings,” by “a subcategory of residential immovables established in accordance with subdivision 6.1.”;

(2) by replacing “category and higher than” by “subcategory and different from”;

(3) by replacing “category of immovables consisting of six or more dwellings is” by “subcategory is”;

(4) by replacing “category.” by “subcategory.”

**33.** Section 244.56 of the Act is amended by replacing “category of immovables with six dwellings or more” in the second paragraph by “subcategory of residential immovables”.

**34.** Section 244.64.1 of the Act is amended

(1) by striking out “up to a maximum of four” in the first paragraph; and

(2) by striking out the second paragraph.

**35.** The Act is amended by inserting the following sections after section 244.64.1:

**“244.64.1.1.** The municipality may, by resolution, provide for the deposit of a preliminary roll referred to in section 71.1.

If the municipality does not have jurisdiction in matters of assessment, the resolution adopted under the first paragraph must be transmitted to the assessor before 1 April preceding the first fiscal year for which the roll is drawn up.

**“244.64.1.2.** The resolution establishing or amending a division referred to in section 244.64.1 must be adopted before 15 August preceding the first

fiscal year for which the roll is drawn up. The resolution has effect for the purposes of the fiscal years for which the roll is drawn up and retains its effects in respect of subsequent rolls until it is amended or repealed.

If the deposit of a preliminary roll referred to in section 71.1 is also provided for, the resolution referred to in the first paragraph must instead be adopted before 15 September.

A resolution adopted after the roll is deposited in accordance with section 70, 71 or 71.1, as the case may be, is null.”

**36.** Section 244.64.2 of the Act is amended by replacing “The location of an immovable in the territory of a municipality may not be used as a determining criterion” in the second paragraph by “Neither the location nor the value of an immovable in the territory of a municipality may be used as a determining criterion”.

**37.** Section 244.64.4 of the Act is amended by striking out the first paragraph.

**38.** The Act is amended by inserting the following subdivision after section 244.64.8:

*“§6.1. — Rules relating to the establishment of subcategories of residential immovables within the residual category*

**“244.64.8.1.** For the purpose of setting, for a given fiscal year, two or more specific rates in respect of residential immovables, any local municipality may, in accordance with this subdivision, divide the composition of the residual category, as provided for in section 244.37, into subcategories of immovables, including a residual subcategory.

**“244.64.8.2.** The municipality may, by resolution, provide for the deposit of a preliminary roll referred to in section 71.1.

If the municipality does not have jurisdiction in matters of assessment, the resolution adopted under the first paragraph must be transmitted to the assessor before 1 April preceding the first fiscal year for which the roll is drawn up.

**“244.64.8.3.** The resolution establishing or amending a division referred to in section 244.64.8.1 must be adopted before 15 August preceding the first fiscal year for which the roll is drawn up. The resolution has effect for the purposes of the fiscal years for which the roll is drawn up and retains its effects in respect of subsequent rolls until it is amended or repealed.

If the deposit of a preliminary roll referred to in section 71.1 is also provided for, the resolution referred to in the first paragraph must instead be adopted before 15 September.

A resolution adopted after the roll is deposited in accordance with section 70, 71 or 71.1, as the case may be, is null.

**“244.64.8.4.** Any criterion for determining the subcategories, other than the residual subcategory, must be based on a characteristic of the residential immovables entered on the roll.

Neither the location nor the value of an immovable in the territory of a municipality may be used as a determining criterion.

**“244.64.8.5.** The composition of the residual subcategory shall vary according to the various assumptions concerning the existence of rates specific to the other subcategories.

On the assumption that a rate specific to one or more other subcategories exists, a unit of assessment belongs to the residual subcategory if it does not belong to the subcategory or one of the subcategories, as the case may be, in respect of which the assumption is made.

**“244.64.8.6.** Any assessment notice sent to a person under this Act must, if applicable, specify the subcategory determined under this subdivision to which the unit of assessment belongs and provide any information required for the purposes of this subdivision regarding that unit.

**“244.64.8.7.** If a resolution adopted under section 244.64.8.1 is in force, the municipality may, for a fiscal year to which the resolution applies, set a rate specific to any subcategory determined by the resolution.

**“244.64.8.8.** The basic rate shall constitute the rate specific to the residual subcategory.

The rate specific to any subcategory other than the residual subcategory must also be equal to or greater than 66.6% of the rate specific to the residual subcategory and shall not exceed 133.3% of that rate.

**“244.64.8.9.** The second paragraph of sections 244.36.0.1, 244.36.1 and 244.37 as well as sections 244.50 to 244.58 apply, with the necessary modifications, to the subcategories referred to in this subdivision and to the rates set in accordance with it.

For that application, a reference to the basic rate is deemed to be a reference to the rate specific to the subcategory to which the unit of assessment concerned by the application belongs.

However, for the application of sections 244.50 to 244.58, if a unit of assessment belongs to two or more subcategories, a reference to the basic rate is deemed to be a reference to the rate specific to the subcategory corresponding to the predominant portion of the value of the unit or part of the unit associated with those subcategories.

Despite the third paragraph, if the value of the unit or part of the unit associated with those subcategories is equal to or greater than 25 million dollars, and each of at least two subcategories represents 30% or more of that value, a reference to the basic rate is deemed to be a reference to the rate obtained by combining part of the rate specific to each subcategory representing 30% or more of that value, such part being determined on the basis of the proportion that the value of the subcategory concerned is of the total value of the subcategories so retained.

**“244.64.8.10.** If a provision of an Act refers to the residual category, that provision is deemed to refer, with the necessary modifications, to the residual subcategory or, as the case may be, to any subcategory established in accordance with this subdivision.”

**39.** The Act is amended by inserting the following division after section 244.64.9:

**“DIVISION III.4.1**

**“VARIOUS SECTORS FOR THE PURPOSES OF THE IMPOSITION OF THE GENERAL PROPERTY TAX**

**“§1.—***Rules relating to the establishment of sectors*

**“244.64.10.** Every local municipality may, in accordance with the provisions of this division, divide its territory into sectors for the purposes of the imposition of the general property tax.

**“244.64.11.** The resolution establishing a sector or amending its boundaries must be adopted before 15 August preceding the first fiscal year for which the roll is drawn up. The resolution has effect for the purposes of the fiscal years for which the roll is drawn up and retains its effects in respect of subsequent rolls until it is amended or repealed.

A resolution adopted after the roll is deposited in accordance with section 70 or 71, as the case may be, is null.

**“§2.—***Rules relating to the establishment of sectoral rates*

**“A.—**Uniform sectoral rates

**“244.64.12.** The municipality shall set a sectoral general property tax rate in respect of each sector.

That rate must be equal to or greater than 66.6% of the standardized sectoral rate established in accordance with section 244.64.13. It shall not however exceed 133.3% of the standardized sectoral rate.

**“244.64.13.** The standardized sectoral rate corresponds to the average of the sectoral general property tax rates weighted according to the proportion

that the sum of the taxable values of the immovables situated in the sector to which the sectoral rate applies is of the sum of the taxable values of the immovables situated in the whole territory of the municipality.

For the purposes of the first paragraph, “taxable value” means, in addition to its ordinary meaning, the non-taxable value where

(a) property taxes must be paid in respect of an immovable pursuant to the first paragraph of section 208;

(b) a sum corresponding to the amount of the municipal property taxes that would be payable in respect of an immovable, if the immovable were taxable, must be paid either by the Government pursuant to the second paragraph of section 210 or the first paragraph of sections 254 and 255, or by the Crown in right of Canada or one of its mandataries.

**“244.64.14.** In any legislative or regulatory provisions, except in this subdivision, a reference to the general property tax rate is, unless otherwise indicated by the context, a reference to the standardized sectoral rate established in accordance with section 244.64.13.

“B. — Various sectoral rates

“i. — General rules

**“244.64.15.** The provisions of Division III.4 of this chapter, except section 244.38, apply to the establishment of various general property tax rates that vary according to the sectors, unless this division indicates otherwise and with the necessary modifications.

**“244.64.16.** The municipality shall set a basic sectoral rate in respect of each sector.

That rate shall constitute the sectoral rate specific to the residual category. It must be equal to or greater than 66.6% of the standardized basic rate established in accordance with section 244.64.17. It shall not however exceed 133.3% of the standardized basic rate.

**“244.64.17.** The standardized basic rate corresponds to the average of the basic sectoral rates weighted according to the proportion that the sum of the taxable values of the immovables situated in the sector to which the basic sectoral rate applies is of the sum of the taxable values of the immovables situated in the whole territory of the municipality.

The second paragraph of section 244.64.13 applies to the first paragraph, with the necessary modifications.

**“244.64.18.** The municipality may also set, in respect of each sector, a sectoral rate specific to one or more categories other than the residual category.

If the municipality sets such a rate, a reference to the basic rate is, in any legislative or regulatory provision and subject to the provisions of this division, unless otherwise indicated by the context, a reference to the standardized basic rate established in accordance with section 244.64.17.

Despite the second paragraph, any reference to the basic rate means, for the purposes of the third paragraph of section 244.37, subdivision 4 of Division III.4 of this chapter and section 244.59, the basic sectoral rate.

**“244.64.19.** In any legislative or regulatory provision, except in this division, a reference to a category of immovables means, unless otherwise indicated by the context and with the necessary modifications, a category of immovables established in respect of a sector under this subdivision.

“ii. — Rules applicable to the establishment of subcategories of immovables within the category of non-residential immovables or subcategories of residential immovables within the residual category

**“244.64.20.** The municipality may divide, in respect of each sector, the composition of the category of non-residential immovables and of the residual category into subcategories of immovables. Such subcategories may vary according to the sectors.

**“244.64.21.** If the municipality provides for the deposit of a preliminary roll under the first paragraph of section 244.64.1.1 or 244.64.8.2, the date of 15 August provided for in the first paragraph of section 244.64.11 is replaced by 15 September.

A resolution adopted after the roll is deposited in accordance with section 71.1 is null.

**“244.64.22.** If the municipality divides the composition of the residual category in respect of a sector, a reference to the basic rate is, for the purposes of the first paragraph of section 244.64.8.8, a reference to the basic sectoral rate.

For the purposes of the second paragraph of that section, a reference to the rate specific to the residual subcategory is a reference to the standardized basic rate established in accordance with section 244.64.17.

This section applies despite the second paragraph of section 244.64.18.

**“244.64.23.** For the purposes of section 244.64.8.9, the rule set out in the second paragraph of section 244.64.18 does not apply.



**“244.64.24.** In any legislative or regulatory provision, except in this division, a reference to a subcategory of immovables is, unless otherwise indicated by the context and with the necessary modifications, a reference to a subcategory of immovables established in respect of a sector under this subdivision.

“iii. — Rules applicable to the establishment of separate property tax rates for the category of non-residential immovables based on the property assessment

**“244.64.25.** The municipality may, rather than set a single rate specific to the category of non-residential immovables, to each subcategory of non-residential immovables or to the category of industrial immovables in respect of a sector, set a second, higher rate for the sector, applicable beginning only at a certain level of taxable value specified by the municipality.

“§3. — *Special rules relating to the establishment of other taxes or tax credits*

**“244.64.26.** A municipality that, in respect of a sector, imposes the general property tax at a sectoral rate specific to the category of serviced vacant land may, in respect of the same sector, impose a tax on unserved vacant land.

The provisions of Division III.5 of this chapter apply, with the necessary modifications, to the imposition of the tax on unserved vacant land. Despite the second paragraph of section 244.64.18, a reference to the basic rate is, for the purposes of section 244.67, a reference to the basic sectoral rate.

**“244.64.27.** Despite the second paragraph of section 244.64.18, a reference to the basic rate is, for the purposes of Division IV.1 of this chapter, a reference to the basic sectoral rate.”

**40.** The Act is amended by inserting the following division after section 253.0.2:

**“DIVISION IV.1**

**“TAX CREDIT RELATING TO CERTAIN VACANT LAND  
ACQUIRED BY SUCCESSION**

**“253.1.** The municipality shall grant a tax credit to any person having acquired, by succession, ownership of an immovable or an undivided share of an immovable that is included in a unit of assessment entered on the roll in the name of that person if the municipality

(1) fixes, under section 244.29, for a fiscal year a rate specific to the category of serviced vacant land that is greater than twice the basic rate;

(2) imposes, under the provisions of Division III.5 of this chapter, a tax on unserviced vacant land at a rate greater than the basic rate.

The credit shall be granted for the first five years after the date of the registration in the land register of the declaration of transmission relating to the transfer of the immovable or undivided share and, where applicable, for an additional period determined by municipal by-law that does not exceed five years.

**“253.2.** The tax credit granted under subparagraph 1 of the first paragraph of section 253.1 is established by multiplying the value of the immovable or share, determined according to the taxable value entered on the property assessment roll, by the rate obtained by subtracting a rate equivalent to twice the basic rate fixed for the fiscal year from the rate specific to the category of serviced vacant land for that fiscal year.

**“253.3.** The tax credit granted under subparagraph 2 of the first paragraph of section 253.1 is established by multiplying the value of the immovable or share, determined according to the taxable value entered on the property assessment roll, by the rate obtained by subtracting a rate equivalent to the basic rate fixed for the fiscal year from the rate of the tax on unserviced vacant land fixed for that fiscal year.

**“253.4.** Section 245 applies, with the necessary modifications, to the payment of any supplement and the refund of any overpayment resulting from the application of a tax credit referred to in this division.”

**41.** Section 253.54 of the Act is amended by replacing “244.64.9” in the third paragraph by “244.64.8.1, 244.64.9, 244.64.10”.

**42.** Section 253.54.1 of the Act is amended by striking out “no rate specific to the category of immovables consisting of six or more dwellings provided for in section 244.35,” in the second paragraph.

**43.** Section 255 of the Act is amended, in the third paragraph,

(1) by inserting “the Institut de recherches cliniques de Montréal,” after “Québec,” in paragraph 1;

(2) by replacing “or the Conservatoire de musique et d’art dramatique du Québec” in paragraph 2 by “, the Conservatoire de musique et d’art dramatique du Québec or the Institut de recherches cliniques de Montréal”.

ACT RESPECTING THE MINISTÈRE DE L'ÉCONOMIE ET  
DE L'INNOVATION

**44.** Section 4 of the Act respecting the Ministère de l'Économie et de l'Innovation (chapter M-14.1) is amended by replacing “for entrepreneurs and” in the second paragraph by “to municipalities, for the purpose of contributing to the economic development of their territory, and to entrepreneurs as well as”.

**45.** Section 5 of the Act is amended by adding the following sentence at the end of the second paragraph: “The Minister may not, however, entrust the implementation of assistance or financial support offered to a municipality.”

ACT RESPECTING THE MINISTÈRE DES AFFAIRES  
MUNICIPALES, DES RÉGIONS ET DE L'OCCUPATION  
DU TERRITOIRE

**46.** Section 21.18 of the Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire (chapter M-22.1) is amended by replacing the third paragraph by the following paragraph:

“The Fund may also be dedicated to financing any other measure relating to

(1) developing the regions or furthering their influence;

(2) intermunicipal cooperation; or

(3) a matter that is under municipal jurisdiction, with a view to developing or vitalizing the regions.”

**47.** Section 21.23.1 of the Act is amended

(1) by replacing “, un membre de ce comité” in the second paragraph in the French text by “ou administratif, un membre de l'un de ces comités”;

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

“The body or municipality may also subdelegate, by agreement, the administration of a part of the Fund to a local municipality whose territory is included in that of the body or municipality. Any subdelegation agreement must be sent to the Minister.

The local municipality may, if applicable, entrust that administration to its executive committee or a member of that committee or to its director general or general manager.”

**48.** The Act is amended by inserting the following division after section 21.25:

**“DIVISION IV.4.1**

**“SHARING OF THE INCREASE IN A PORTION OF THE QUÉBEC SALES TAX WITH MUNICIPALITIES**

**“21.26.** For each fiscal year, an amount representing the difference between the following amounts is transferred to the municipalities:

(1) an amount representing 10% of the revenues from the sales taxes collected under Titles I, III, IV.2 and IV.5 of the Act respecting the Québec sales tax (chapter T-0.1), from which are deducted the amounts paid as the solidarity credit under Division II.17.2 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act (chapter I-3); and

(2) \$1,644,500,000.

For a particular fiscal year, the calculation shall be made not later than 30 September of the fiscal year preceding the particular fiscal year, by means of the public accounts tabled in the National Assembly in the fiscal year preceding that year, in accordance with section 87 of the Financial Administration Act (chapter A-6.001).

The result of the calculation shall be rounded to the nearest million.

**“21.27.** The apportionment between the municipalities of the amount determined under section 21.26 shall be made according to the terms established by a regulation of the Minister. The amount so attributed to each municipality shall be paid not later than 31 May of the fiscal year concerned.”

**ACT RESPECTING MUNICIPAL TERRITORIAL ORGANIZATION**

**49.** Section 121.1 of the Act respecting municipal territorial organization (chapter O-9) is repealed.

**ACT RESPECTING THE INSTITUT DE RECHERCHES CLINIQUES DE MONTRÉAL**

**50.** Section 12 of the Act respecting the Institut de recherches cliniques de Montréal (2006, chapter 71) is repealed.

ACT TO ESTABLISH A NEW DEVELOPMENT REGIME FOR THE FLOOD ZONES OF LAKES AND WATERCOURSES, TO TEMPORARILY GRANT MUNICIPALITIES POWERS ENABLING THEM TO RESPOND TO CERTAIN NEEDS AND TO AMEND VARIOUS PROVISIONS

**51.** Section 129 of the Act to establish a new development regime for the flood zones of lakes and watercourses, to temporarily grant municipalities powers enabling them to respond to certain needs and to amend various provisions (2021, chapter 7) is amended by replacing “2024” in the fourth paragraph by “2027”.

**52.** Section 130 of the Act is amended by replacing “2024” in subparagraph 3 of the second paragraph by “2027”.

ACT TO AMEND THE ACT RESPECTING ELECTIONS AND REFERENDUMS IN MUNICIPALITIES, THE MUNICIPAL ETHICS AND GOOD CONDUCT ACT AND VARIOUS LEGISLATIVE PROVISIONS

**53.** Section 133 of the Act to amend the Act respecting elections and referendums in municipalities, the Municipal Ethics and Good Conduct Act and various legislative provisions (2021, chapter 31) is amended

(1) by inserting “or any regional county municipality” after “local municipality” in the first paragraph;

(2) in the eighth paragraph,

(a) by replacing “five” by “10”;

(b) by striking out the second sentence;

(3) by replacing “by the municipality” in the ninth paragraph by “by a local municipality”;

(4) by inserting “, in the case of a local municipality,” after “loan or” in the tenth paragraph.

## TRANSITIONAL AND FINAL PROVISIONS

**54.** Until the date of coming into force of the first regulation made under subparagraphs 1 and 2 of the first paragraph of section 226.2 of the Act respecting land use planning and development (chapter A-19.1), enacted by section 2, no contribution referred to in subparagraph 2 of the first paragraph of section 145.21 of the Act respecting land use planning and development may be required in respect of a housing bureau or in respect of a dwelling referred to in one of the following paragraphs:

(1) a dwelling in low-rental or modest-rental housing;

(2) a dwelling that is the subject of an operating agreement, in particular as affordable housing, entered into with the Société d'habitation du Québec, a municipality, the Government, a government minister or body, or the Canada Mortgage and Housing Corporation; or

(3) a dwelling that is the subject of an operating agreement entered into with a person other than those mentioned in paragraph 2 and for which the rent is determined according to criteria set out in a program implemented under the Act respecting the Société d'habitation du Québec (chapter S-8).

**55.** A local municipality whose property assessment roll in force not later than 1 January 2024 identifies the units of assessment belonging to the category of immovables consisting of six or more dwellings, provided for in section 244.35 of the Act respecting municipal taxation (chapter F-2.1), as it reads on (*insert the date preceding the date of assent to this Act*), is deemed to have established, under section 244.64.8.1 of the Act respecting municipal taxation, enacted by section 38, a subcategory of residential immovables corresponding to that category in respect of subsequent rolls.

The first paragraph ceases to have effect in respect of a local municipality where that municipality adopts a first resolution in accordance with section 244.64.8.1 of the Act respecting municipal taxation.

**56.** Sums of money paid by the Government to Ville de Montréal from 1 January 2011 to (*insert the date preceding the date of assent to this Act*) as compensation in lieu of taxes in respect of an immovable whose owner is the Institut de recherches cliniques de Montréal are deemed to be validly paid under section 254 of the Act respecting municipal taxation.

**57.** Sections 71.1, 244.30, 244.35, 244.37, 244.46, 244.50, 244.53, 244.56, 244.64.1, 244.64.2, 244.64.4 and 253.54.1 of the Act respecting municipal taxation, as they read on (*insert the date preceding the date of assent to this Act*), continue to apply for the purposes of any property assessment roll in force not later than 1 January 2024.

**58.** This Act comes into force on (*insert the date of assent to this Act*), except

(1) section 1 and subparagraph 3 of the first paragraph of section 226.2 of the Act respecting land use planning and development, enacted by section 2, which come into force on the date of coming into force of the first regulation made under subparagraph 3 of the first paragraph of section 226.2 of the Act respecting land use planning and development;

(2) section 48, which comes into force on 1 January 2025.

