

**AMENDMENT**

**Bill 39**

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

**SECTION 39 (section 244.64.11 of the Act respecting municipal taxation)**

Replace "15 August" in the first paragraph of proposed section 244.64.11 by "the roll is deposited in accordance with section 70 and not later than 15 September".

*Adrb  
/K*

**AMENDMENT**

**Bill 39**

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

**SECTION 39** (section 244.64.21 of the Act respecting municipal taxation)

Withdraw proposed section 244.64.21.

*Adopt  
HC*

**AMENDMENT**

**Bill 39**

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

**SECTION 38 (section 244.64.8.2 of the Act respecting municipal  
taxation)**

Replace proposed section 244.64.8.2 by:

**“244.64.8.2.** Before the roll is deposited in accordance with section 70 and not later than 15 September preceding the first fiscal year for which the roll is drawn up, the municipality shall adopt a resolution expressing its intention to establish or modify subcategories. The resolution may also provide for the deposit of a preliminary role referred to in section 71.1.

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

*Adopt*  


**AMENDMENT**

**Bill 39**

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

**SECTION 38 (section 244.64.8.3 of the Act respecting municipal  
taxation)**

Replace proposed section 244.64.8.3 by:

**“244.64.8.3.** The resolution establishing or amending a division referred to in section 244.64.8.1 must be adopted before the roll to which it applies is deposited and must not be amended or repealed after the roll is deposited. 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years for which the roll is drawn up and retains its effects in respect of subsequent rolls until it is amended or repealed.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, 71 or 71.1, as the case may be, is null.

*Adopt*  


**AMENDMENT**

**Bill 39**

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

**SECTION 38** (section 244.64.8.6 of the Act respecting municipal  
taxation)

Add the following paragraph at the beginning of proposed section 244.64.8.6:

Section 57.1.1 applies, with the necessary modifications, to the identification of the units of assessment that belong to the subcategories established by the resolution adopted under section 244.64.8.1 and the entry of the information required for the purposes of this subdivision. Among the modifications required for the purposes of section 57.1.1, the resolution that must, under the fourth paragraph of that section, be transmitted to the municipal body responsible for assessment is the resolution referred to in the first paragraph of section 244.64.8.2 rather than the one referred to in the second paragraph of section 57.1.1.

*Adopted*

**AMENDMENT**

**Bill 39**

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

**SECTION 17 (section 57.2 of the Act respecting municipal taxation)**

Withdraw proposed section 57.2.

*Adopt*

**AMENDMENT**

**Bill 39**

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

**SECTION 17** (section 57.3 of the Act respecting municipal taxation)

Replace the second paragraph of proposed section 57.3 by the following paragraph:

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 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 provided for in accordance with the first paragraph of section 244.64.1.1 or 244.64.8.2, unless it 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.

*Adopt*  
*[Signature]*

**AMENDMENT**

**Bill 39**

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

**SECTION 18** (section 71.1 of the Act respecting municipal taxation)

Replace proposed section 71.1 by:

“**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 roll that the assessor deposits at the office of the clerk in accordance with section 70 is a preliminary roll;
- (2) section 71 does 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.

Only alterations relating to the entry on the roll of subcategories of immovables, determined in accordance with subdivision 6 or 6.1 of Division III.4 of Chapter XVIII, or of sectors, determined in accordance with Division III.4.1 of Chapter XVIII, may be made to the preliminary roll in order to make it the definitive roll.”

*Adopted*  
*[Signature]*

**AMENDMENT**

**Bill 39**

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

**SECTION 23** (section 174 of the Act respecting municipal taxation)

Strike out "or 57.3" in proposed paragraph 13.2.

*Adopt*

**AMENDMENT**

**Bill 39**

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

**SECTION 35 (section 244.64.1.1 of the Act respecting municipal  
taxation)**

Replace proposed section 244.64.1.1 by:

“**244.64.1.1.** Before the roll is deposited in accordance with section 70 and not later than 15 September preceding the first fiscal year for which the roll is drawn up, the municipality shall adopt a resolution expressing its intention to establish or modify subcategories. The resolution may also provide for the deposit of a preliminary role referred to in section 71.1.

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

*Adopt*

**AMENDMENT**

**Bill 39**

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

**SECTION 35 (section 244.64.1.2 of the Act respecting municipal  
taxation)**

Replace proposed section 244.64.1.2 by:

**"244.64.1.2.** The resolution establishing or amending a division referred to in section 244.64.1 must be adopted before the roll to which it applies is deposited and must not be amended or repealed after the roll is deposited. 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, 71 or 71.1, as the case may be, is null.

*Adopt*

**AMENDMENT**

**Bill 39**

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

**SECTION 37** (section 244.64.4 of the Act respecting municipal taxation)

Replace by:

**37.** Section 244.64.4 of the Act is amended by replacing "71.1" in the first paragraph by "244.64.1.1".

*Adopt*

**AMENDMENT**

**Bill 39**

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

**SECTION 40** (section 253.1 of the Act respecting municipal taxation)

In proposed section 253.1:

1. Insert “, on request,” after “shall grant” in the introductory clause of the first paragraph.
2. Replace both occurrences of “five” in the second paragraph by “two”.

*Adopt*

**AMENDMENT**

**Bill 39**

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

**SECTION 40** (section 253.1.1 of the Act respecting municipal taxation)

Insert after proposed section 253.1:

**"253.1.1.** A person wishing to benefit, for a given fiscal year, from the tax credit granted under section 253.1 must file an application with the municipality not later than six months after the end of that fiscal year.

*Adopt*

**AMENDMENT**

**Bill 39**

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

**SECTION 5 (section 500.5.1 of the Cities and Towns Act)**

Replace subparagraph 2 of the first paragraph of proposed section 500.5.1 by:

(2) the tax rate applicable in respect of the reference period must not exceed the percentage, of the taxable value of the unit of assessment that includes the immovable, that is applicable under the following subparagraphs:

- (a) 1%, where the municipality is beginning to impose the tax;
- (b) 2%, where the municipality has been imposing the tax for at least one year; or
- (c) 3%, where the municipality has been imposing the tax for at least two consecutive years.

*Adapt*

**AMENDMENT**

**Bill 39**

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

**SECTION 5 (section 500.5.3 of the Cities and Towns Act)**

In proposed section 500.5.3:

1. Insert after paragraph 8:

(9) a dwelling in a private seniors' residence identified in the register established under section 346.0.1 of the Act respecting health services and social services (chapter S-4.2).

2. Add the following paragraph at the end:

Subparagraph 1 of the first paragraph does not apply to a dwelling that does not, because of a violation of a provision of a by-law regarding sanitation, construction or maintenance, meet all the conditions of that subparagraph."

*Adopted*

**AMENDMENT**

**Bill 39**

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

**SECTION 9** (article 1000.5.1 of the Municipal Code of Québec)

Replace subparagraph 2 of the first paragraph of proposed article 1000.5.1 by:

(2) the tax rate applicable in respect of the reference period must not exceed the percentage, of the taxable value of the unit of assessment that includes the immovable, that is applicable under the following subparagraphs:

(a) 1%, where the municipality is beginning to impose the tax;

(b) 2%, where the municipality has been imposing the tax for at least one year; or

(c) 3%, where the municipality has been imposing the tax for at least two consecutive years.

*Adopté*

**AMENDMENT**

**Bill 39**

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

**SECTION 9** (article 1000.5.3 of the Municipal Code of Québec)

In proposed article 1000.5.3:

1. Insert after paragraph 8:

(9) a dwelling in a private seniors' residence identified in the register established under section 346.0.1 of the Act respecting health services and social services (chapter S-4.2).

2. Add the following paragraph at the end:

Subparagraph 1 of the first paragraph does not apply to a dwelling that does not, because of a violation of a provision of a by-law regarding sanitation, construction or maintenance, meet all the conditions of that subparagraph."

*Adopté*

**AMENDMENT**

**Bill 39**

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

**SECTION 1** (section 145.21 of the Act respecting land use planning and  
development)

Replace by:

1. Section 145.21 of the Act respecting land use planning and development (chapter A-19.1) is amended

(1) by adding the following subparagraph at the end of the first paragraph:

“(3) the payment by the applicant of a contribution to finance all or part of an expense related to a shared transportation service that benefits the immovable to which the permit or certificate application relates, or the occupants or users of that immovable.”;

(2) by striking out the second paragraph;

(3) by replacing “under subparagraph 2” in the third paragraph by “under subparagraph 2 or 3”.

*Adopt*

**AMENDMENT**

**Bill 39**

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

**SECTION 1.1** (section 145.22 of the Act respecting land use planning and  
development)

Insert after section 1:

**1.1.** Section 145.22 of the Act is amended

(1) in the first paragraph,

(a) in subparagraph 6,

i) by replacing “or any class of such infrastructure or equipment” by “, or any class of such infrastructure or equipment or, as the case may be, the shared transportation service,”;

ii) by inserting “or outside the territory” after “in the territory of the municipality”;

(b) by replacing subparagraph 7 by the following subparagraph:

“(7) the amount of the contribution or the rules for setting it, including, if applicable, any criterion according to which the amount may vary;”;

(2) by replacing the first sentence of the third paragraph by the following sentences: “If the payment of a contribution is required under subparagraph 2 or 3 of the first paragraph of section 145.21, the by-law must provide for the establishment of a fund exclusively intended to receive the contribution and to be used for the purposes for which the contribution is required, or for the reimbursement of an amount derived from another fund that was paid to finance the same infrastructure or equipment to which the contribution applies. The by-law may also provide that if there is a surplus, that surplus may be used for the repair or improvement of the infrastructure or equipment.”;

(3) in the fourth paragraph,

(a) by replacing “be based on” by “take account of”;

(b) by adding the following sentence at the end: “This paragraph also applies, with the necessary modifications, to the estimate of the expenses related to a shared transportation service”.

Adopted

**AMENDMENT**

**Bill 39**

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

**SECTION 1.2** (section 145.29 of the Act respecting land use planning and  
development)

Insert after section 1.1, proposed by amendment:

**1.2.** The Act is amended by inserting the following section after section 145.29:

**"145.29.1.** A municipality may, by by-law, grant a tax credit in respect of a special tax imposed on an immovable covered by a permit or certificate whose issue was subject to the payment of a contribution if the purpose of that tax is the financing of the same object as the one for which the contribution is required."

*Adopt*

**AMENDMENT**

**Bill 39**

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

**SECTION 2** (section 226.2 of the Act respecting land use planning and  
development)

In the first paragraph of proposed section 226.2:

1. Replace “of subparagraph 2” in the introductory clause by “of subparagraphs 2 and 3”.
2. Insert “referred to in subparagraph 2 of the first paragraph of section 145.21” after “contribution” in subparagraph 3.

*Adopt*

**AMENDMENT**

**Bill 39**

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

**SECTION 2** (section 226.2 of the Act respecting land use planning and  
development)

Insert the following sentence at the end of the second paragraph of proposed section 226.2, as amended: "The Minister shall, prior to the publication of the draft regulation, specifically consult any municipality that would be subject to such a rule."

*Adopted*

**AMENDMENT**

**Bill 39**

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

**SECTION 16.1** (sections 99.1.1 to 99.1.3 of the Act respecting the exercise  
of certain municipal powers in certain urban  
agglomerations)

Insert after section 16:

**16.1.** The Act is amended by inserting the following sections after section 99.1:

**“99.1.1.** The urban agglomeration council may, by a by-law that is subject to the right of objection under section 115, require a contribution referred to in subparagraph 2 or 3 of the first paragraph of section 145.21 of the Act respecting land use planning and development (chapter A-19.1).

A contribution required under the first paragraph may apply only if an agreement for the collection of the contribution has been entered into with the related municipality in whose territory the contribution is required.

The provisions of the Act respecting land use planning and development that are applicable to a by-law adopted under subparagraph 2 or 3 of the first paragraph of section 145.21 of that Act apply to the by-law adopted under the first paragraph of this section, with the necessary modifications.

**“99.1.2.** If an intervention that is subject to the payment of the contribution may, in the territory of a related municipality with which a collection agreement has been entered into, be carried out without a permit or certificate being required, the urban agglomeration council may, by by-law, require that such a permit or certificate be obtained for the carrying out of the intervention.

The provisions of such a by-law requiring a permit or certificate to be obtained and prescribing a permit or certificate issuing system that conflict with the provisions of a related municipality's by-law dealing with the same matters have no effect with respect to the territory where such a by-law of a related municipality is in force.

**“99.1.3.** A municipality that collects a contribution required under section 99.1.1, pursuant to an agreement referred to in the second paragraph of that section, may establish a tariff of fees for the issue of permits and certificates relating to the interventions that are subject to that contribution, whether the permit or certificate is required under its by-law or under a by-law of the urban agglomeration council.

The municipality may also prescribe which plans and documents must be submitted in support of an application for a permit or certificate in order to assess whether the interventions covered by the application should be made subject to the contribution, regardless of whether the permit or certificate is required under a by-law of the municipality or under a by-law of the urban agglomeration council.”

*Adopt*

**AMENDMENT**

**Bill 39**

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

**SECTION 16.2 (section 115 of the Act respecting the exercise of certain  
municipal powers in certain urban agglomerations)**

Insert after section 16.1, proposed by amendment:

**16.2.** Section 115 of the Act is amended by inserting “, 99.1.1” after “85” in the first paragraph.

*Adapté*

**AMENDMENT**

**Bill 39**

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

**SECTION 16.3 (section 118.10 of the Act respecting the exercise of certain  
municipal powers in certain urban agglomerations)**

Insert after section 16.2, proposed by amendment:

**16.3.** Section 118.10 of the Act is amended by inserting "99.1.1," after "69,".

*Adopté*

**AMENDMENT**

**Bill 39**

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

**SECTION 16.4 (section 118.12 of the Act respecting the exercise of certain  
municipal powers in certain urban agglomerations)**

Insert after section 16.3, proposed by amendment:

**16.4.** Section 118.12 of the Act is amended by inserting "99.1.1," after "69,".

*Adopté*

**AMENDMENT**

**Bill 39**

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

**SECTION 16.5** (section 118.39 of the Act respecting the exercise of certain  
municipal powers in certain urban agglomerations)

Insert after section 16.4, proposed by amendment:

**16.5.** Section 118.39 of the Act is amended by inserting "99.1.1," after "69,".

*Adopted*

**AMENDMENT**

**Bill 39**

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

**SECTION 16.6** (section 118.95 of the Act respecting the exercise of certain  
municipal powers in certain urban agglomerations)

Insert after section 16.5, proposed by amendment:

**16.6.** Section 118.95 of the Act is amended by inserting "99.1.1," after "69,".

*Adopté*

**AMENDMENT**

**Bill 39**

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

**SECTION 5.1** (section 500.6 of the Cities and Towns Act)

Insert after section 5:

**5.1.** Section 500.6 of the Act is amended

(1) by replacing “of the first paragraph of section 145.21 of that Act and that the dues are used to finance an expense referred to in that subparagraph” in the third paragraph by “or 3 of the first paragraph of section 145.21 of that Act and that the dues are used to finance an expense referred to in the subparagraph concerned”;

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

“If the regulatory regime concerns shared transportation, the municipality may exercise the power provided for in the first sentence of the first paragraph even if the regime is not under its jurisdiction.”

*Adopte*

**AMENDMENT**

**Bill 39**

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

**SECTION 9.1** (article 1000.6 of the Municipal Code of Québec)

Insert after section 9:

**9.1.** Article 1000.6 of the Code is amended

(1) by replacing “for a building or subdivision permit or for a certificate of authorization or occupancy and that the dues are used to finance an expense referred to in subparagraph 2 of the first paragraph of section 145.21 of that Act” in the third paragraph by “referred to in subparagraph 2 or 3 of the first paragraph of section 145.21 of that Act and that the dues are used to finance an expense referred to in the subparagraph concerned”;

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

“If the regulatory regime referred to in the first paragraph concerns shared transportation, the municipality may exercise the power provided for in the first sentence of that paragraph even if the regime is not under its jurisdiction.”

*Adopté*

**AMENDMENT**

**Bill 39**

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

**SECTION 5.2 (section 500.7 of the Cities and Towns Act)**

Insert after section 5.1, proposed by amendment:

**5.2.** Section 500.7 of the Act is amended by inserting "and the territory in which they apply" at the end of subparagraph 2 of the first paragraph.

*Adopted*

**AMENDMENT**

**Bill 39**

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

**SECTION 9.2 (article 1000.7 of the Municipal Code of Québec)**

Insert after section 9.1, proposed by amendment:

**9.2.** Article 1000.7 of the Code is amended by inserting “and the territory in which they apply” at the end of subparagraph 2 of the first paragraph.

*Adopté*  
*R*

**AMENDMENT**

**Bill 39**

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

**SECTION 54**

1. Replace "referred to in subparagraph 2" in the introductory clause by "referred to in subparagraph 2 or 3".
2. Strike out "in respect of a housing bureau or" in the introductory clause.
3. Add the following paragraph at the end:

Until the date of coming into force of the first regulation made under subparagraph 7 of the first paragraph of section 500.2 of the Cities and Towns Act (chapter C-19) or of article 1000.2 of the Municipal Code of Québec (chapter C-27.1), no dues charged under section 500.6 of that Act or article 1000.6 of that Code and intended to finance shared transportation may be required in respect of a housing bureau or in respect of a person as the owner or occupant of a dwelling referred to in one of the subparagraphs of the first paragraph.

*Adopté*

**AMENDMENT**

**Bill 39**

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

**SECTION 9.4 (section 4 of the Municipal Powers Act)**

Insert before section 10:

**9.4.** Section 4 of the Municipal Powers Act (chapter C-47.1) is amended by inserting the following subparagraph after subparagraph 8 of the first paragraph:

“(9) housing.”

*Adopted*  


**SUBAMENDMENT**

**Bill 39**

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

**SECTION 9.5** (section 84.2 of the Municipal Powers Act)

Add the following sentence at the end of the second paragraph of proposed section 84.2: "However, municipal assistance must not be granted for a period that exceeds the duration of the agreement."

*Adopt*

**SUBAMENDMENT**

**Bill 39**

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

**SECTION 9.5 (section 84.4 of the Municipal Powers Act)**

Insert the following sentence at the end of the 5th paragraph of proposed section 84.4: "Each year, a report on the assistance granted under the program is submitted to the council of the municipality. The report is then published on the municipality's website or, if it does not have a website, on the website of the regional county municipality whose territory includes that of the municipality."

*Adopte*

**AMENDMENT**

**Bill 39**

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

**SECTION 9.5 (sections 84.1 to 84.6 of the Municipal Powers Act)**

Insert after section 9.4, introduced by amendment:

**9.5.** The Act is amended by inserting the following chapter after section 84:

**“CHAPTER IX.1  
“HOUSING**

**“84.1.** A local municipality may lease an immovable it possesses for housing purposes.

It may entrust a person with the management and leasing of such an immovable.

A contract under the second paragraph may also stipulate that the person must finance any work carried out under the contract. In such a case, the Municipal Works Act (chapter T-14) does not apply to the work.

**“84.2.** A local municipality may grant assistance, including in the form of a tax credit, for the following purposes:

- (1) transitional lodging of persons in need;
- (2) increasing or maintaining the supply of social or affordable housing or of dwellings intended for persons pursuing studies within the meaning of article 1979 of the Civil Code;
- (3) the proper operation of a body that administers social or affordable housing.

The Municipal Aid Prohibition Act (chapter I-15) does not apply to assistance granted under subparagraph 2 of the first paragraph and whose purpose is the creation of a housing project that is the subject of an agreement

entered into between a government department or body and a third person, where that agreement expressly provides for the possibility of a municipal contribution.

*Sam 1*

**“84.3.** A local municipality may, by by-law and in accordance with the policy directions defined for that purpose in its planning program, adopt a program under which it grants assistance, including in the form of tax credits, to any owner of a single-family housing unit having the following characteristics:

(1) it includes an accessory dwelling; and

(2) one of the dwellings is occupied either by a caregiver of the occupant of the other dwelling or by a person who is or was a relative of the occupant of the other dwelling, or is or was connected by marriage or a civil union, including through a de facto spouse, to that occupant.

**“84.4.** A local municipality may, by by-law, establish an assistance program aimed at promoting the construction or development of rental dwellings, except for dwellings intended for tourism purposes.

The financial assistance may take the form of a subsidy, a loan or a tax credit and its duration must not exceed five years or, in the case of a loan, 20 years. The Municipal Aid Prohibition Act (chapter I-15) does not apply to such assistance.

The program must include rules to ensure that a dwelling built with the help of assistance referred to in the first paragraph continues to be used for residential rental purposes for at least five years.

The by-law referred to in the first paragraph must be approved by the Minister if the annual average of the total value of the assistance that may be granted exceeds \$25,000 or 1% of the total appropriations provided for in the municipality’s budget for its operating expenses for the current fiscal year, whichever is higher.

After the adoption of a by-law submitted to the Minister for approval, the municipality must give public notice describing the object of the by-law and stating the right of any taxpayer to send his or her written objection to the Minister within 30 days following publication of the notice.

*Sam 2*

**“84.5.** A local municipality may, by by-law and according to the terms and conditions determined by government regulation, establish a program under which it grants assistance in the form of loans to facilitate access to ownership.

**“84.6.** A local municipality may, by by-law and in accordance with the policy directions defined for that purpose in its planning program, establish an assistance

program aimed at encouraging new residents to settle in its territory if the following conditions are met:

- (1) the municipality is not situated in a census metropolitan area;
- (2) the municipality has a population of less than 5,000 inhabitants; and
- (3) according to the estimates of the Institut de la statistique du Québec, the variation in the municipality's population has been less than 0.5% for at least three years, or a proportion that is equal to or greater than 30% of its population is 65 years of age or older.

Assistance may be granted only for the purpose of promoting the acquisition of land, situated in a part of the territory of the municipality that is determined by the municipality and included within an urbanization perimeter that is delimited in a land use planning and development plan, on which to build the principal residence of the beneficiary of the assistance. The assistance may take the form of land alienated free of charge or on preferential terms, or of a subsidy or tax credit.

The duration of the assistance program must not exceed five years, but the program may be renewed if the conditions set out in the first paragraph continue to be met.

The by-law must be approved by the Minister if the annual average of the total value of the assistance that may be granted exceeds \$25,000 or 1% of the total appropriations provided for in the municipality's budget for its operating expenses for the current fiscal year, whichever is higher.

After the adoption of a by-law submitted to the Minister for approval, the municipality must give public notice describing the object of the by-law and stating the right of any taxpayer to send his or her written objection to the Minister within 30 days following publication of the notice.

Each year, a report on the assistance granted under the program is submitted to the council of the municipality. The report is then published on the municipality's website or, if it does not have a website, on the website of the regional county municipality whose territory includes that of the municipality."

*Adopté amendé*  
*12*

**AMENDMENT**

**Bill 39**

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

**SECTION 9.6 (section 90 of the Municipal Powers Act)**

Insert after section 9.5, proposed by amendment:

**9.6.** Section 90 of the Act is amended by replacing "in sections 4 and" in the first paragraph by "in section 4, except subparagraph 9 of the first paragraph, and sections".

*Adapti*  


**AMENDMENT**

**Bill 39**

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

**SECTION 9.7** (section 91.3 of the Municipal Powers Act)

Insert after section 9.6, proposed by amendment:

**9.7.** Section 91.3 of the Act is repealed.

*Adopted*

**AMENDMENT**

**Bill 39**

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

**SECTION 10.1 (section 101 of the Municipal Powers Act)**

Insert after section 10:

**10.1.** Section 101 of the Act is amended

(1) by replacing "84 and 88, section" in the first paragraph by "84.1, sections 84.2 and 84.4, except the power to grant a tax credit, sections 88 and";

(2) by inserting "housing," after "with regard to" in the third paragraph.

*Adopted*

**AMENDMENT**

**Bill 39**

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

**SECTION 2.9** (section 29.4 of the Cities and Towns Act)

Insert before section 3:

**2.9.** Section 29.4 of the Cities and Towns Act (chapter C-19) is amended

- (1) by striking out the second paragraph;
- (2) by replacing “the municipality may also” in the third paragraph by “the municipality may”.

*Adopted*

**AMENDMENT**

**Bill 39**

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

**SECTION 6 (article 14.2 of the Municipal Code of Québec)**

Replace by:

6. Article 14.2 of the Municipal Code of Québec (chapter C-27.1) is amended
- (1) by striking out “local” in the first paragraph;
  - (2) by striking out the second paragraph;
  - (3) by replacing “the municipality may also” in the third paragraph by “the municipality may”.

*Adopté*

**AMENDMENT**


**Bill 39**

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

**SECTION 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)

Replace by:

**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 repealed.

*Adopted*  


**AMENDMENT**

**Bill 39**

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

**SECTION 57.1**

Insert after section 57:

**57.1.** An assistance program adopted under 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) before *(insert the date of assent to this Act)* remains in force despite the repeal of that section by section 53. However, the eligibility period under the program must not exceed 1 January 2027.

Adopté 

**AMENDMENT**

**Bill 39**

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

**SECTION 45** (section 5 of the Act respecting the Ministère de  
l'Économie et de l'Innovation)

Withdraw.

*Adopté*

**AMENDMENT**

**Bill 39**

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

**SECTION 15 (section 305.0.1 of the Act respecting elections and  
referendums in municipalities)**

Replace proposed section 305.0.1 by:

**“305.0.1.** Section 304 does not apply to a contract whose object is the acquisition or leasing 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 or lease and it is closer to the place where the sittings of the council are held than any other business offering the same type of goods that is situated in the territory of a neighbouring municipality; or

(2) where there is no business in the territory of the municipality that offers the type of goods that the municipality wishes to acquire or lease, the business concerned is situated in the territory of a neighbouring municipality and it is closer to the place where the sittings of the council are held than any other business offering the same type of goods.

The Minister of Municipal Affairs, Regions and Land Occupancy shall determine, by regulation, the types of businesses from which goods may be acquired or leased under the first paragraph.

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 per project.

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 fourth 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 fourth 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 fourth paragraph, including any renewal, is two years.

To be able to enter into a contract referred to in the first or fourth 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 or leases made and the amounts of those purchases or leases 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 eighth 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.

Adopté

**AMENDMENT**

**Bill 39**

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

**SECTION 3 (section 116.0.1 of the Cities and Towns Act)**

Replace proposed section 116.0.1 by:

**“116.0.1.** Subparagraph 4 of the first paragraph of section 116 does not apply to a contract whose object is the acquisition or leasing 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 or lease and it is closer to the place where the sittings of the council are held than any other business offering the same type of goods that is situated in the territory of a neighbouring municipality; or

(2) where there is no business in the territory of the municipality that offers the type of goods that the municipality wishes to acquire or lease, the business concerned is situated in the territory of a neighbouring municipality and it is closer to the place where the sittings of the council are held than any other business that offers the same type of goods.


The Minister of Municipal Affairs, Regions and Land Occupancy shall determine, by regulation, the types of businesses from which goods may be acquired or leased under the first paragraph.

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 per project.

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 or leases made, and the amounts of those

purchases and leases. 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 fourth paragraph must be published on the website determined in accordance with the third paragraph of section 477.6.”

Adopted  


## AMENDMENT

### Bill 39

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

### SECTION 7 (article 269.1 of the Municipal Code of Québec)

Replace proposed article 269.1 by:

**“269.1.** Subparagraph 4 of the first paragraph of article 269 does not apply to a contract whose object is the acquisition or leasing 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 or lease and it is closer to the place where the sittings of the council are held than any other business offering the same type of goods that is situated in the territory of a neighbouring municipality; or

(2) where there is no business in the territory of the municipality that offers the type of goods that the municipality wishes to acquire or lease, the business concerned is situated in the territory of a neighbouring municipality and it is closer to the place where the sittings of the council are held than any other business that offers the same type of goods.

The Minister of Municipal Affairs, Regions and Land Occupancy shall determine, by regulation, the types of businesses from which goods may be acquired or leased under the first paragraph.

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 per project.

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 or leases made, and the amounts of those

purchases or leases. 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 fourth paragraph must be published on the website determined in accordance with the third paragraph of article 961.4.”

Adopté 

**AMENDMENT**

**Bill 39**

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

**SECTION 43** (section 255 of the Act respecting municipal taxation)

Replace by:

**43.** Section 255 of the Act is amended

(1) by striking out "80% of" in the introductory clause of the second paragraph,

(2) in the third paragraph,

(a) by striking out "80% of" in the introductory clause;

(b) by inserting "the Institut de recherches cliniques de Montréal," after "Québec," in subparagraph 1;

(c) by replacing "or the Conservatoire de musique et d'art dramatique du Québec" in subparagraph 2 by ", the Conservatoire de musique et d'art dramatique du Québec or the Institut de recherches cliniques de Montréal";

(3) by replacing "25%" in the introductory clause of the fourth paragraph by "82%".

*Adopté*

**AMENDMENT**

**Bill 39**

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

**SECTION 4.1** (section 488.0.1 of the Cities and Towns Act)

Insert after section 4:

**4.1.** The Act is amended by inserting the following section after section 488:

**“488.0.1.** For the purpose of financing shared transportation expenditures, any municipality in whose territory a public transit authority has jurisdiction pursuant to the Act respecting public transit authorities (chapter S-30.01) may, by by-law, levy a tax on the registration of any passenger vehicle in the name of a person whose address indicated in the register held by the Société de l'assurance automobile du Québec under section 10 of the Highway Safety Code (chapter C-24.2) corresponds to a place situated in its territory. The by-law must indicate the amount of the tax.

A tax referred to in the first paragraph may apply only if an agreement for the collection of the tax has been entered into with the Société de l'assurance automobile du Québec. In such a case, the tax is collected by the Société at the time the sums provided for in section 21 or 31.1 of the Highway Safety Code are paid, and the Société must indicate the origin of the tax in a document submitted with the notice of payment or transaction receipt to any person referred to in the first paragraph.

The provisions of that Code and of its regulations that are applicable to the sums provided for in section 21 or 31.1 of that Code apply, with the necessary modifications, to that tax. However, the tax is not refundable in the case of a change of address.

“Passenger vehicle” means any such vehicle within the meaning of the Regulation respecting road vehicle registration (chapter C-24.2, r. 29).

This section does not apply to Ville de Laval or to any municipality whose territory is included in the urban agglomeration of Montréal or of Longueuil.”

*Adopté*

**AMENDMENT**

**Bill 39**

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

**SECTION 8.1** (article 992.1 of the Municipal Code of Québec)

Insert after section 8:

**8.1.** The Code is amended by inserting the following article after article 992:

**“992.1.** For the purpose of financing shared transportation expenditures, any regional county municipality that has affirmed its jurisdiction with respect to all or part of the field of shared transportation may, by by-law and despite article 678.0.3, levy a tax on the registration of any passenger vehicle in the name of a person whose address indicated in the register held by the Société de l'assurance automobile du Québec under section 10 of the Highway Safety Code (chapter C-24.2) corresponds to a place situated in the territory over which the regional county municipality has jurisdiction, except for any part of that territory that is situated in the territory of the Communauté métropolitaine de Montréal or of Ville de Saint-Jérôme. The by-law must indicate the amount of the tax.

A tax referred to in the first paragraph may apply only if an agreement for the collection of the tax has been entered into with the Société de l'assurance automobile du Québec. In such a case, the tax is collected by the Société at the time the sums provided for in section 21 or 31.1 of the Highway Safety Code are paid, and the Société must indicate the origin of the tax in a document submitted with the notice of payment or transaction receipt to any person referred to in the first paragraph.

The provisions of that Code and of its regulations that are applicable to the sums provided for in section 21 or 31.1 of that Code apply, with the necessary modifications, to that tax. However, the tax is not refundable in the case of a change of address.

“Passenger vehicle” means any such vehicle within the meaning of the Regulation respecting road vehicle registration (chapter C-24.2, r. 29).

The by-law referred to in the first paragraph must be adopted by a majority of two-thirds of the votes cast.”

*Adopté*

**AMENDMENT**

**Bill 39**

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

**SECTION 9.3** (section 96.1 of the Act respecting the Communauté  
métropolitaine de Montréal)

Insert after section 9.2, proposed by amendment:

**ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE MONTRÉAL**

**9.3.** Section 96.1 of the Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01) is amended

(1) by replacing “in the notice of payment” in the second paragraph by “in a document submitted with the notice of payment”;

(2) by replacing the first sentence of the third paragraph by the following sentence: “The provisions of that Code and of its regulations that are applicable to the sums provided for in section 21 or 31.1 of that Code apply, with the necessary modifications, to that tax.”

*Adopté*

**AMENDMENT**

**Bill 39**

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

**SECTION 49.1** (section 2 of the Act respecting the Société de l'assurance automobile du Québec)

Insert after section 49:

**ACT RESPECTING THE SOCIÉTÉ DE L'ASSURANCE AUTOMOBILE DU  
QUÉBEC**

**49.1.** Section 2 of the Act respecting the Société de l'assurance automobile du Québec (chapter S-11.011) is amended by replacing "or the Communauté métropolitaine de Montréal" in subparagraph *g* of subsection 1 by ", the Communauté métropolitaine de Montréal, a municipality in whose territory a public transit authority has jurisdiction pursuant to the Act respecting public transit authorities (chapter S-30.01) or a regional county municipality that has affirmed its jurisdiction with respect to all or part of the field of shared transportation".

*Adopté*

**AMENDMENT**

**Bill 39**

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

**SECTION 2.1** (section 54.16 of the Charter of Ville de Longueuil)

Insert after section 2:

**CHARTER OF VILLE DE LONGUEUIL**

**2.1.** Section 54.16 of the Charter of Ville de Longueuil (chapter C-11.3) is amended

(1) by adding the following sentence at the end of the third paragraph:  
"The commissioners are not city employees.";

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

"If the president is unable to act or the office of president is vacant, the council may designate, by a decision made by a simple majority vote, a person to occupy the office of president temporarily for a period not exceeding six months.

For administrative purposes, the Office is considered to be a department of the city and its president ranks among the department heads. The director general of the city has no authority over the president in the exercise of the Office's functions set out in sections 54.23 to 54.25.

The president is responsible, within the Office, for the application of the city's policies and standards relating to the management of human, material and financial resources."

*Adopté*

**AMENDMENT**

**Bill 39**


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

**SECTION 2.2** (section 54.17.1 of the Charter of Ville de Longueuil)

Insert after section 2.1, introduced by amendment:

**2.2.** The Charter is amended by inserting the following section after section 54.17:

**“54.17.1.** The Office must adopt a code of ethics and conduct applicable to the commissioners and have it approved by the city council.”

*Adopté* 

**AMENDMENT**

**Bill 39**

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

**SECTION 2.3** (section 54.18 of the Charter of Ville de Longueuil)

Insert after section 2.2, introduced by amendment:

**2.3.** Section 54.18 of the Charter is amended

- (1) by striking out "and the officers and employees of the city";
- (2) by adding the following paragraph at the end:

"The officers and employees of the city are disqualified from holding office as commissioner."

*Adopt*

**AMENDMENT**

**Bill 39**

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

**SECTION 2.4 (section 54.20 of the Charter of Ville de Longueuil)**

Insert after section 2.3, introduced by amendment:

**2.4.** Section 54.20 of the Charter is amended by replacing the first two paragraphs by the following paragraph:

“The members of the Office’s personnel are city employees.”

*Adopted*

**AMENDMENT**

**Bill 39**

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

**SECTION 2.5** (section 76 of the Charter of Ville de Montréal,  
metropolis of Québec)

Insert after section 2.4, introduced by amendment:

**CHARTER OF VILLE DE MONTRÉAL, METROPOLIS OF QUÉBEC**

**2.5.** Section 76 of the Charter of Ville de Montréal, metropolis of Québec (chapter C-11.4) is amended

(1) by adding the following sentence at the end of the third paragraph: "The commissioners are not city employees.";

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

"If the president is unable to act or the office of president is vacant, the council may designate, by a decision made by a simple majority vote, a person to occupy the office of president temporarily for a period not exceeding six months.

For administrative purposes, the Office is considered to be a department of the city and its president ranks among the department heads. The director general of the city has no authority over the president in the exercise of the Office's functions set out in section 83.

The president is responsible, within the Office, for the application of the city's policies and standards relating to the management of human, material and financial resources."

*Adapté*  
*K*

**AMENDMENT**

**Bill 39**

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

**SECTION 2.6** (section 77.1 of the Charter of Ville de Montréal,  
metropolis of Québec)

Insert after section 2.5, introduced by amendment:

**2.6.** The Charter is amended by inserting the following section after section 77:

**“77.1.** The Office must adopt a code of ethics and conduct applicable to the commissioners and have it approved by the city council.”

*Adopté*

**AMENDMENT**

**Bill 39**

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

**SECTION 2.7** (section 78 of the Charter of Ville de Montréal,  
metropolis of Québec)

Insert after section 2.6, introduced by amendment:

**2.7.** Section 78 of the Charter is amended

- (1) by striking out “and the officers and employees of the city”;
- (2) by adding the following paragraph at the end:

“The officers and employees of the city are disqualified from exercising the functions of commissioner.”

*Adopt*

**AMENDMENT**

**Bill 39**

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

**SECTION 2.8** (section 80 of the Charter of Ville de Montréal,  
metropolis of Québec)

Insert after section 2.7, introduced by amendment:

**2.8.** Section 80 of the Charter is amended by replacing the first two paragraphs by the following paragraph:

“The members of the Office’s personnel are city employees.”

*Adopté*

**AMENDMENT**

**Bill 39**

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

**SECTION 11 (section 11 of the Act respecting duties on transfers of  
immovables)**

In the first proposed paragraph:

1. Strike out “, including the terms relating to the application of a rate of interest on all instalments after the first”.
2. Insert “and interest thereon accrues only from that date, at the rate provided for in the first paragraph” at the end.

*Adopted*

**AMENDMENT**

**Bill 39**

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

**SECTION 55.1**

Insert after section 55:

**55.1.** Any local municipality may, in respect of a property assessment roll in force on 1 January 2024, divide its territory into sectors in accordance with section 244.64.10 of the Act respecting municipal taxation, enacted by section 39, despite the first sentence of the first paragraph and the second paragraph of section 244.64.11 of that Act, enacted by section 39.

The assessor alters the property assessment roll to integrate the changes resulting from the application of the first paragraph. The alterations made by the assessor are deemed to be made under section 174 of the Act respecting municipal taxation and have effect from the date that the local municipality determines. Despite section 176 of that Act, a certificate is not required to make that alteration.

The application of the first paragraph does not cause any alteration of the categories and subcategories of immovables established for the property assessment roll.

*Adopté*

**AMENDMENT**

**Bill 39**

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

**SECTION 2.0.0.1 (section 233.1 of the Act respecting land use planning  
and development)**

Insert after section 2:

**2.0.0.1.** Section 233.1 of the Act is amended, in the first paragraph,

- (1) by replacing "500" in the introductory clause by "2,500";
- (2) by replacing "100", "200" and "5,000" in subparagraph 1 by "500", "1,000" and "15,000", respectively;
- (3) by replacing "5,000" and "15,000" in subparagraph 2 by "15,000" and "100,000", respectively.

*Adopt*

**AMENDMENT**


**Bill 39**

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

**SECTION 2.10 (section 107.2 of the Cities and Towns Act)**

Insert after section 2.9, introduced by amendment:

**2.10.** Section 107.2 of the Act is amended by adding the following sentence at the end: "The council may extend the term, provided that the extended term does not exceed 10 years."

*Adopt*  


**SUBAMENDMENT**

**Bill 39**

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

**SECTION 2.0.1**

In the amendment introducing section 2.0.1:

1. Insert after proposed section 245.3:

**"245.3.1.** A municipality may grant a tax credit to the owner of an immovable concerned by an act referred to in the third paragraph of section 245.

2. Replace "245.3" in proposed section 245.5 by "245.3.1".

*Adopted*

**AMENDMENT**

**Bill 39**

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

**SECTION 2.0.1 (sections 245 to 245.5 of the Act respecting land use  
planning and development)**

Insert after section 2:

**2.0.1.** The Act is amended by inserting the following sections after section 244:

**“245.** The performance of an act provided for by this Act creates no obligation for the person who performs it to indemnify, under article 952 of the Civil Code, a person whose right of ownership in an immovable is infringed because of that act, provided that it remains possible to make reasonable use of the immovable.

An immovable must be considered being susceptible of reasonable use where the infringement of the right of ownership is justified in the circumstances, which must be assessed from a proportionality perspective, taking into account, among other things, the characteristics of the immovable, the objectives set out in a metropolitan plan, RCM plan or planning program, and the public interest.

An infringement of the right of ownership is deemed to be justified for the purposes of the second paragraph where it results from an act that meets one of the following conditions:

- (1) the act is intended to protect wetlands and bodies of water;
- (2) the act is intended to protect an environment of high ecological value, other than the environments covered by subparagraph 1, provided that the act does not prevent the carrying out, in a forest area identified on the property assessment roll, of forest development activities that comply with the Sustainable Forest Development Act (chapter A-18.1); or
- (3) the act is necessary to ensure human health or safety or the safety of property.

This section is declaratory.

**“245.1.** The secretary of the municipality or of the responsible body shall transmit a notice, within three months after the coming into force of an act referred to in the third paragraph of section 245, to the owner of any immovable concerned by the act. The secretary shall file with the council, as soon as possible, a report confirming the transmission.

**“245.2.** The owner of an immovable who has suffered an infringement of his right of ownership that prevents all reasonable use of the immovable may bring a proceeding before the Superior Court for the payment of an indemnity under article 952 of the Civil Code. Such a proceeding is prescribed three years after the date of coming into force of the act that infringes on his right of ownership, and must be heard and decided on an urgent basis.

**“245.3.** Where it is declared that an owner referred to in section 245.2 is entitled to be indemnified under article 952 of the Civil Code, the court shall determine the final indemnity to which the owner may be entitled, and shall indicate in its judgment the amounts of the indemnity that are owed to the owner and those that could be owed if the infringement does not cease.

The indemnity is determined in accordance with the provisions of subdivisions 2, 3, 4 and 6 of Division III of Chapter III of Title III of Part I of the Act respecting expropriation (2023, chapter 27). For the purposes of section 129 of that Act, the cessation of the infringement is considered a discontinuance.

The judgment shall grant a time limit to the person who performs the act to put a stop to the infringement, which must not be less than nine months from the date of the judgment.

Within four months after the judgment, the person who performs the act must notify the court and the owner of his decision either to put a stop to the infringement or to acquire the property concerned. In the latter case, the court shall order the person who performs the act to pay the indemnity it determined in the event that the infringement did not cease and shall order the transfer of ownership of the property concerned to the person who performs the act.

If the infringement does not cease within the time limit granted, the court, on the owner's request, shall order the person who performs the act to pay the indemnity determined, which shall be adjusted at the owner's request to account for any new damages, and shall order the transfer of ownership of the property concerned to the person who performs the act.

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**“245.4.** A regulation whose sole purpose is to put a stop to an infringement of a right of ownership in execution of a judgment referred to in section 245.3 is not subject to approval by way of referendum.

**“245.5.** Sections 245 to 245.3 apply, with the necessary modifications, to an act performed by a municipality or responsible body under any Act where the purpose of the act is to regulate the use of land or structures.”

*Adopted amendments  
to*

**AMENDMENT**

**Bill 39**

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

**SECTION 54.1**

Insert after section 54:

**54.1.** The prescription period provided for in section 245.2 of the Act respecting land use planning and development, enacted by section 2.0.1, begins to run on *(insert the date of assent to this Act)* in respect of any proceeding brought by reason of an infringement on the right of ownership resulting from an act that came into force before that date. However, the previous period remains if the application of the new period would have the effect of extending the previous one.

The first, third, fourth and fifth paragraphs of section 245.3 of the Act respecting land use planning and development, enacted by section 2.0.1, apply to proceedings that, on *(insert the date preceding the date of assent to this Act)*, are in progress before the Superior Court without being taken under advisement.

*Adopted*

## AMENDMENT

### Bill 39

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

##### SECTION 58

1. Replace paragraph 1 by:

(1) paragraph 2 of section 1, and section 2 insofar as it enacts subparagraph 3 of the first paragraph of section 226.2 of the Act respecting land use planning and development, 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;

(1.1) section 2.0.1 insofar as it enacts section 245.1 of the Act respecting land use planning and development, and sections 2.4 and 2.8, which come into force on *(insert the date that is six months after the date of assent to this Act)*;

(1.2) section 3, which comes into force on the date of coming into force of the first regulation made by the Minister of Municipal Affairs, Regions and Land Occupancy under the second paragraph of section 116.0.1 of the Cities and Towns Act, as enacted by section 3;

(1.3) section 7, which comes into force on the date of coming into force of the first regulation made by the Minister of Municipal Affairs, Regions and Land Occupancy under the second paragraph of article 269.1 of the Municipal Code of Québec, as enacted by section 7;

(1.4) section 9.5 insofar as it enacts section 84.5 of the Municipal Powers Act (chapter C-47.1), which comes into force on the date of coming into force of the first regulation made by the Government under section 84.5 of the Municipal Powers Act, as enacted by section 9.5;

(1.5) section 15 insofar as it enacts the first, second, third and, in respect of a contract for the acquisition or lease of goods, eighth paragraphs of section 305.0.1 of the Act respecting elections and referendums in municipalities (chapter E-2.2), which comes into force on the date of coming into force of the first regulation made by the Minister of Municipal Affairs, Regions and Land Occupancy

under the second paragraph of section 305.0.1 of the Act respecting elections and referendums in municipalities, as enacted by section 15;

2. Replace "section 48, which comes" in paragraph 2 by "paragraph 1, subparagraph a of paragraph 2 and paragraph 3 of section 43, and section 48, which come".

*Adopté*