



NATIONAL ASSEMBLY

SECOND SESSION

THIRTY-FIFTH LEGISLATURE

Bill 440

An Act to amend the Act respecting municipal taxation

Introduction

**Introduced by
Mr Rémy Trudel
Minister of Municipal Affairs**

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EXPLANATORY NOTES

This bill amends the Act respecting municipal taxation, in particular to facilitate communication between an owner of a single-use immovable of an industrial or institutional nature and the assessor of the municipal body responsible for assessment.

Under the bill, the assessor must give notice in writing to the owner of the immovable before a specific date that the Regulation respecting the method of assessment of single-use immovables of an industrial or institutional nature applies to the immovable. Failing such notification, the bill specifies that the rules prescribed by the regulation are not mandatory.

The bill also provides that the assessor must meet the owner of the immovable if the owner so requests in writing.

Lastly, the bill provides that any person other than the assessor who establishes the value of a unit of assessment must, to do so, use any technique described in the Manuel d'évaluation foncière du Québec that must be used by the assessor pursuant to the Regulation respecting the real estate assessment roll.

Bill 440

AN ACT TO AMEND THE ACT RESPECTING MUNICIPAL TAXATION

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS :

1. The heading of Chapter III.1 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) is amended by inserting “AND OBLIGATIONS” after “POWERS”.

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

“18.1. Before 1 September of the second fiscal year that precedes the first of the fiscal years for which the real estate assessment roll is drawn up, the assessor must give notice in writing to the owner of any immovable to which a regulation under paragraph 10 of section 262 applies, stating

(1) that the immovable mentioned in the notice is an immovable to which the regulation applies ;

(2) the method of assessment prescribed by the regulation ;

(3) the tenor of section 18.2.

Failing such notification, the method of assessment provided for by regulation is not mandatory.

“18.2. Before 1 July of the first fiscal year that precedes the first of the fiscal years for which the real estate assessment roll is drawn up, the assessor must meet any owner to whom the notice under section 18.1 was given, or the mandatary of the owner, where the owner so requests in writing before 1 January of that fiscal year.”

3. The said Act is amended by inserting, after section 263, the following :

“263.0.1. Any person, other than the assessor, who establishes the value of a unit of assessment must, to do so, use any applicable technique described in the manual referred to in the regulation made under paragraph 1 of section 263 and that is imposed on the assessor for that purpose by the regulation.”

4. Sections 18.1 and 18.2 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1), enacted by section 2 of this Act, apply to every real estate assessment roll that comes into force after 31 December 2000.

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