



NATIONAL ASSEMBLY

SECOND SESSION

THIRTY-SEVENTH LEGISLATURE

Bill 43

An Act to amend the Education Act and the Act respecting municipal taxation

Introduction

**Introduced by
Mr. Jean-Marc Fournier
Minister of Education, Recreation and Sports**

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EXPLANATORY NOTES

The purpose of this bill is to allow the variation in a municipality's standardized assessment of taxable immovables resulting from the coming into force of its property assessment roll to be averaged for school tax purposes.

The bill also allows ratepayers to pay the school tax in two equal payments if it exceeds an amount determined by regulation.

LEGISLATION AMENDED BY THIS BILL:

- Act respecting municipal taxation (R.S.Q., chapter F-2.1);
- Education Act (R.S.Q., chapter I-13.3).

Bill 43

AN ACT TO AMEND THE EDUCATION ACT AND THE ACT RESPECTING MUNICIPAL TAXATION

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 310 of the Education Act (R.S.Q., chapter I-13.3) is amended by adding the following paragraphs at the end:

“However, if there is a variation in a municipality’s standardized assessment of taxable immovables because of the coming into force of its property assessment roll, the tax base of the school tax is an adjusted value obtained after averaging the variation.

The variation in the standardized assessment of the taxable immovables is averaged in accordance with Division IV.3 of Chapter XVIII of the Act respecting municipal taxation (chapter F-2.1), with the necessary modifications.”

2. Section 315 of the Act is amended by adding the following paragraph at the end:

“However, if the school tax is equal to or greater than the amount set by the regulation made under paragraph 4 of section 263 of the Act respecting municipal taxation (chapter F-2.1), the debtor may choose to pay it in two equal payments. The second payment is payable 121 days from the sending of the tax bill; however, if the first payment has not been made by the expiry of the period prescribed in the first paragraph, the entire amount becomes payable immediately.”

3. Section 319 of the Act is amended by inserting “or, in the case referred to in the third paragraph of section 315, in two equal payments” after “payment” in the second line of the third paragraph.

4. Section 436 of the Act is amended by inserting “or, in the case referred to in the third paragraph of section 315, in two equal payments” after “payment” in the second line of the third paragraph.

5. Section 246 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) is amended by replacing the second sentence of the first paragraph by the following sentence: “A school tax supplement resulting from such an alteration must be paid in the manner prescribed by the Education Act (chapter I-13.3) for the payment of school taxes.”

6. Section 248 of the Act is amended by replacing the second sentence of the first paragraph by the following sentence: “A school tax supplement resulting from such an alteration, including the interest it bears, must be paid in the manner prescribed by the Education Act (chapter I-13.3) for the payment of school taxes.”

7. Section 250 of the Act is amended by replacing subparagraph 2 of the first paragraph by the following subparagraph:

“(2) if due to a school board, it must be paid in the manner prescribed by the Education Act (chapter I-13.3) for the payment of school taxes;”.

8. Section 253.35 of the Act is amended by replacing the second paragraph by the following paragraph:

“They also apply, with the necessary modifications, in respect of school taxes, in the case referred to in section 310 of the Education Act (chapter I-13.3).”

9. The provisions enacted by this Act apply to every fiscal year from the fiscal year 2007-2008.

10. If the standardized assessment of a municipality’s taxable immovables for the fiscal year 2006-2007 differs from that established for the fiscal year 2005-2006 because of the coming into force of its property assessment roll, the tax base of the school tax for the fiscal year 2007-2008 is an adjusted value obtained after averaging the variation in the standardized assessment of the municipality’s taxable immovables in accordance with the third paragraph of section 310 of the Education Act (R.S.Q., chapter I-13.3), enacted by section 1 of this Act. The adjusted value corresponds to that calculated for the second fiscal year for which the assessment roll applies.

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