



NATIONAL ASSEMBLY OF QUÉBEC

FIRST SESSION

FORTY-SECOND LEGISLATURE

Bill 203
(Private)

**An Act respecting the establishment
of a special taxation scheme for
the Corporation de gestion du port
de Baie-Comeau**

**Introduced 3 June 2019
Passed in principle 14 June 2019
Passed 14 June 2019
Assented to 19 June 2019**

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Bill 203

(Private)

AN ACT RESPECTING THE ESTABLISHMENT OF A SPECIAL TAXATION SCHEME FOR THE CORPORATION DE GESTION DU PORT DE BAIE-COMEAU

AS the Government of Canada owns, in particular, lots 3 621 373, 3 621 375, 3 621 376, 4 605 896, 4 605 897, 4 605 898, 4 605 899, 4 605 900 and 4 605 901 of the cadastre of Québec, registration division of Saguenay, and these lots form part of the port of Baie-Comeau;

AS there are plans to transfer some immovables included in the port of Baie-Comeau to the Corporation de gestion du Port de Baie-Comeau (Corporation) and for others to be occupied by the Corporation;

AS the transfer of these immovables would place a major tax burden on the Corporation;

AS it is appropriate to give Ville de Baie-Comeau the power to establish a special taxation scheme applicable to the immovables of the port of Baie-Comeau so as to promote its use;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. None of the immovables that are included in the port of Baie-Comeau and that, following a transfer by the Government of Canada, are owned or occupied by the Corporation de gestion du Port de Baie-Comeau are entered on the property assessment roll of Ville de Baie-Comeau.

Despite the first paragraph, all land that is not the bed of a watercourse, submerged land or a shore lot and is an immovable referred to in the first paragraph is nonetheless entered on the roll.

The first and second paragraphs cease to have effect on the day of the coming into force of the new roll succeeding the roll in force at the time a transfer referred to in the first paragraph occurs.

2. From the date on which the first and second paragraphs of section 1 cease to have effect, the value of any land referred to in the second paragraph of that section must be indicated separately on the property assessment roll.

3. Ville de Baie-Comeau may, by by-law, establish a special taxation scheme for the Corporation de gestion du Port de Baie-Comeau the effects of which are that

(1) in the case of an immovable referred to in the first paragraph of section 1, except if it is an immovable referred to in the second paragraph of that section, the amount of any municipal or school property taxes is established by applying the product obtained by multiplying the applicable rate by the coefficient fixed by by-law; the coefficient must be between 0 and 1; and

(2) in the case of an immovable referred to in the second paragraph of section 1, the amount of the general property tax levied by Ville de Baie-Comeau is established by applying the product obtained by multiplying the applicable rate by the coefficient fixed by by-law; the coefficient must be between 0.5 and 1.

4. An authenticated copy of a by-law referred to in section 3 must be sent as soon as possible after the by-law is passed to the office of each school board with jurisdiction over the territory where the immovables referred to in section 1 are situated.

5. The Act respecting duties on transfers of immovables (chapter D-15.1) does not apply to the transfer of the immovables referred to in the first paragraph of section 1 to the Corporation de gestion du port de Baie-Comeau.

6. This Act comes into force on 19 June 2019.