

**CITY OF MONTRÉAL
BY-LAW
95-246**

BY-LAW CONCERNING SPECIAL TAXES ON BUSINESSES, OCCUPATIONS AND ACTIVITIES

At the Montréal city council meeting of December 12, 1995, it was enacted that:

CHAPTER I

SPECIAL TAX ON BUSINESSES, OCCUPATIONS AND ACTIVITIES

1. Each occupant of a place of business as defined in the Act respecting municipal taxation (R.S.Q., chapter F-2.1), where a business, an industry, an activity, an occupation, a trade, an art, a profession or a means of profit or existence is carried on must pay the city, for each fiscal year, in addition to any other tax, the special annual tax set in accordance with schedule A.

2. Where a place of business is successively occupied, during a fiscal year, by several persons referred to in article 1, and where one of them has paid the special tax for the whole fiscal year, the other person is exempted from the payment of the special tax if it is established that the person who paid it assigned him, under his signature, the benefit of that payment, and if the discharge is produced.

3. The person referred to in article 1 who, during a fiscal year, ceases to occupy a place of business in order to occupy another one, is not required to pay the special tax relating to the activity carried on in that other place, subject to the second paragraph.

Subject to article 2, where the value of the new place of business is greater or smaller than that of the first, the person referred to in the first paragraph must pay the special tax supplement or the city must reimburse the overpayment of the special tax, resulting from the difference in proportion to part of the fiscal year not yet elapsed at the beginning of occupancy of the new place of business.

4. Where, during a fiscal year, the person referred to in article 1 ceases to occupy a place of business, but without occupying another one in accordance with article 3, he is entitled to a reimbursement or a credit, as the case may be, in proportion to part of the fiscal year not yet elapsed at the end of the occupancy of the place of business, except if he assigned the benefit of payment under article 2.

5. Subject to articles 2 and 3, the person who begins to occupy a place of business referred to in article 1, after the beginning of the fiscal year, must pay the special tax set in accordance with schedule A for that place of business, in proportion to part of the fiscal year not yet elapsed at the beginning of the occupancy.

6. The Service des finances et du contrôle is responsible for the enforcement of this chapter.

CHAPTER II

PERMITS AND SPECIAL TAXES RELATING TO CERTAIN ACTIVITIES

7. In this chapter, the word "director" refers to the director of the Service des permis et inspections.

8. Each person who carries on an activity referred to in schedule B or who uses a vehicle or an animal referred to in that schedule must obtain each year a city permit for that purpose and pay the special tax relating to that permit and provided for in that schedule.

No reduction and no reimbursement of the special tax relating to a permit referred to in schedule B are granted owing to the fact that the permit will not be or was not used for the whole period for which it will be or was issued.

9. Where, in accordance with schedule B, a permit is required for a vehicle used in the city for business or company purposes, it must be secured by the person in whose name the vehicle is registered with the Société de l'assurance automobile du Québec, even if that person does not reside or does not have a place of business in the city. That person is responsible for payment of the tax.

10. Each person who would like to secure the permit required under this by-law must apply to the director by completing the form provided for that purpose. The fees set in the annual by-law concerning fees for the review of applications, as well as the special tax set in schedule B with respect to activities referred to in that schedule must be paid when an application is filed.

11. Where nothing in the laws and by-laws he is responsible for enforcing is contrary to the issue of a permit, the director must approve the application.

Where an applicant does not meet the requirements of laws and by-laws, the director informs him in writing that the permit application cannot be approved and states the reasons.

12. A permit application becomes null and void if an applicant has not taken the proper measures to secure the permit within 60 days of the date of the notice sent by the director to that effect.

13. Despite any inconsistent provisions, the following rules apply:

- (1) the director may refuse to issue a permit where, in his opinion, it is contrary to another law or by-law;
- (2) where a person carrying on an activity covered by a permit referred to in this chapter is also required to hold a permit or an authorization from another authority and where it is reported to the director that the authority has refused to grant that permit or authorization, or has cancelled it or revoked it, the director cancels the permit issued under this chapter from the date on which that fact was reported to him, and informs the holder of the permit thus cancelled;
- (3) a permit granted as a result of false representations and declarations in the permit application is considered to never having been issued and is null and void;
- (4) a permit that is or becomes null, void or suspended, must immediately be surrendered to the director.

14. Where the director determines that a permit application should not have been approved, he informs the applicant and, if the permit was issued, he may revoke it and order the holder to surrender it within 48 hours. The director then refunds the special tax collected on what is covered by the permit thus revoked, in proportion to part of the fiscal year of the city not yet elapsed.

15. Each permit issued under this chapter is valid only for the person in whose name it was issued, the place indicated on it, the activity, the vehicle, the animal, the purpose and the period referred to.

At the end of the validity period referred to in the permit, that permit, if it involves a permit referred to in articles 1, 2, 3, 4, 7, 9, 10 and 12 of the table in schedule B, may be renewed by paying, within the period set by the director, the special tax relating to that permit for the fiscal year covered by the renewal. This chapter, except articles 11 and 12, adapted as required, apply to the permit thus renewed.

16. No holder of a permit issued under this chapter may use, as proof of issue, a plate, sticker or badge other than the one assigned to him by the director, and it must be kept in good condition.

17. No permit issued under this chapter may be transferred by its holder to another person.

18. No person required to hold a permit referred to in this chapter and required to pay the special tax relating to that permit may carry on an activity or use a vehicle without securing that permit and without paying that special tax.

CHAPTER III

PENAL PROVISIONS

19. Any person who fails to hold a permit required under chapter II is guilty of an offence and liable to a fine equal to the cost of that permit and, in the case of a subsequent offence, to a fine equal to twice that amount.

20. Any person who contravenes paragraph 4 of article 13, article 16 or 17, or any person who fails to comply with an order given by the director of the Service des permis et inspections is guilty of an offence and liable :

- (1) in the case of an individual:
 - (a) for a first offence, to a fine of \$100 to \$300;
 - (b) for a second offence, to a fine of \$300 to \$500;
 - (c) for a subsequent offence, to a fine of \$500 to \$1000;
- (2) in the case of a corporation:
 - (a) for a first offence, to a fine of \$200 to \$600;
 - (b) for a second offence, to a fine of \$600 to \$1000;
 - (c) for a subsequent offence, to a fine of \$1000 to \$2000.

CHAPTER IV

FINAL PROVISIONS

21. The By-law concerning permits and special or personal taxes on businesses, occupations and activities (R.B.C.M., chapter P-4) is repealed.

22. Despite article 21, the following provisions apply to applications for occupancy permits under the By-law concerning permits and special or personal taxes on businesses, occupations and activities (R.B.C.M., chapter P-4) filed before January 1, 1996, and still pending at that date:

- (1) in the case of applications relating to a place of business referred to in chapter I, the by-law referred to in article 21 continues to apply after January 1, 1996, as to the levying and collection of the special tax under that by-law for any occupancy before January 1, 1996;

- (2) in the case of applications relating to activities referred to in chapter II, the by-law referred to in article 21 continues to apply after January 1, 1996, as to the levying and collection of the special tax under that by-law for the practice of an activity before January 1, 1996; however, that permit application must be considered, from January 1, 1996, as a permit application under chapter II and must be processed, from that date, in accordance with chapter II;
- (3) in the case of applications relating to activities for which a special tax is no longer provided under this by-law, the by-law referred to in article 21 continues to apply after January 1, 1996, as to the levying and collection of the special tax under that by-law for the practice of an activity before January 1, 1996.

23. Article 2 of the By-law concerning bus shelters (R.B.C.M., chapter A-1) is amended by replacing the words "the By-law concerning permits and special or personal taxes on businesses, occupations and activities (chapter P-4)" by the words "the By-law concerning occupancy certificates and certain permits (95-245)".

24. Article 6 of the By-law concerning nuclear weapons (R.B.C.M., chapter A-5) is amended by replacing, in the first paragraph, the words "an occupancy," by the words "an occupancy certificate or a".

25. Article 3 of the By-law concerning the control of dogs and other animals (R.B.C.M., chapter C-10) is amended by replacing the words "an animal dealer permit under the By-law concerning permits and special or personal taxes on businesses, occupations and activities (chapter P-4)" by the words "an occupancy certificate under the By-law concerning occupancy certificates and certain permits (95-245)".

26. Article 12 of the By-law concerning fuel oil vending machines (R.B.C.M., chapter D-2) is repealed.

27. Article 2 of the By-law concerning the distribution of advertising material (R.B.C.M., chapter D-4) is amended by replacing the words "the By-law concerning permits and special or personal taxes on businesses, occupations and activities (chapter P-4)" by the words "schedule B to the By-law concerning special taxes on businesses, occupations and activities (95-246)".

28. Article 23 of the By-law concerning the display and sale of handicraft, pictorial or graphic works on the public domain (R.B.C.M., chapter E-7) is amended by replacing the first paragraph by the following:

"23. Artisan, artist and agent permits are issued in accordance with chapter II of the By-law concerning special taxes on businesses, occupations and activities (95-246).".

29. Article 44 of that by-law is amended by replacing the word "Any" by the words "Subject to the penalties provided for in the By-law concerning special taxes on businesses, occupations and activities (95-246), any".

30. Article 2 of the By-law concerning exterminations (R.B.C.M., chapter E-8) is replaced by the following:

"2. No extermination may be performed unless the firm that performs it holds the permit referred to in article 4 and unless the exterminator holds the permit referred to in chapter II of the By-law concerning special taxes on businesses, occupations and activities (95-246).".

31. Article 7 of the By-law concerning tourist guides (R.B.C.M., chapter G-2) is amended by replacing the

words "the requirements of the By-law concerning permits and special or personal taxes on businesses, occupations and activities (chapter P-4)" by the words "chapter II of the By-law concerning special taxes on businesses, occupations and activities (95-246)".

32. Article 2 of the By-law concerning dog dealers, junk or second-hand dealers, pawnbrokers, and the sale of certain goods (R.B.C.M., chapter M-1) is amended by replacing paragraph 1 by the following :

"(1) dealers in bicycles, bicycle parts or accessories;"

33. Article 13 of that by-law is repealed.

34. Article 2 of the By-law concerning horsedrawn vehicles used commercially to transport passengers (R.B.C.M., chapter V-1) is replaced by the following :

"2. No operator may carry on his business without holding the permits referred to in chapter II of the By-law concerning special taxes on businesses, occupations and activities (95-246)."

35. Article 6 of that by-law is amended by replacing the words "provided for in article 55 of Schedule A of the By-law concerning permits and special or personal taxes on businesses, occupations and activities (chapter P-4)" by the words "referred to in chapter II of the By-law concerning special taxes on businesses, occupations and activities (95-246)".

36. Article 23 of that by-law is amended by replacing the words "By-law concerning permits and special or personal taxes on businesses, occupations and activities (chapter P-4)" by the words "By-law concerning special taxes on businesses, occupations and activities (95-246)".

37. Article 1.3.2 of the By-law concerning plumbing in the Ville de Montréal (7359, as amended) is amended :

(1) by replacing subparagraph (i) of paragraph (a) by the following :

"(i) holds a qualification certificate or licence provided by law, and";

(2) by deleting, in paragraph (b), the words "valid permit under the By-law concerning permits and special or personal taxes on businesses, occupations and activities (5568, as amended) and any".

38. This by-law comes into force on January 1, 1996.

SCHEDULE A

1. The following table indicates the amount of the special tax to be paid for each place of business where a business, an industry, an activity, an occupation, a trade, an art, a profession or a means of profit or existence is carried on, according to the rental value of the place of business, as entered on the rental value roll.

RENTAL VALUE OF THE PLACE OF BUSINESS	AMOUNT OF THE SPECIAL TAX TO BE PAID
\$5000 or less	\$125
\$5001 to \$10 000	\$150
\$10 001 to \$15 000	\$175
\$15 001 to \$20 000	\$200
\$20 001 to \$25 000	\$250
\$25 001 to \$30 000	\$300
\$30 001 to \$40 000	\$400
\$40 001 to \$50 000	\$500
\$50 001 to \$60 000	\$600
\$60 001 to \$70 000	\$750
\$70 001 to \$100 000	\$1000
\$100 001 to \$250 000	\$1250
\$250 001 to \$500 000	\$1500
\$500 001 to \$1 000 000	\$1750
\$1 000 001 to \$2 000 000	\$2000
\$2 000 001 and over	\$2500

2. Despite article 1, the amount of the special annual tax for advertising signs of the poster panel, autoroute poster panel or advertising display module type is \$450 per advertising face.

3. Despite article 1, the amount of the special annual tax for parking lots is :

- (1) in zone A : \$2.32 per m²;
- (2) in zone B : \$1.69 per m².

Zone A includes the territory delimited by Saint-Hubert, Roy and Saint-Denis streets, Pine, Docteur-Penfield and Atwater avenues, the boundary line of the cities of Montréal and Verdun, and the St. Lawrence River.

Parking lots set up on a lot abutting, even partly, on one of the streets or avenues referred to in the second paragraph, are part of zone A.

Zone B includes the city territory not covered in zone A.

For the purposes of determination of the amount of special tax under this article, the area of a parking lot includes the part that is landscaped.

4. Despite article 1, the amount of the special annual tax for garages for motor vehicles whose parking

spaces are rented to the public is :

- (1) in zone A : \$4.40 per m²;
- (2) in zone B : \$3.11 per m².

Zones A and B are those defined in article 3.

5. Despite article 1, the amount of the special annual tax for a place of business occupied by a person who, under sections 236 to 236.2 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1), is exempted from the payment of the business tax, as well as by any person who, under the Regulation concerning the municipal and school tax system applicable to the governments of the other provinces, foreign governments and international bodies (Decree 1544-89, September 27, 1989), is exempted from the payment of non-property taxes and municipal compensations, is \$0.00.

SCHEDULE B

1. The amount of the special tax relating to each permit listed in column B is indicated in column C.

COLUMN A	COLUMN B	COLUMN C
1	Wholesale dealer in food products, by truck only, except those selling their products in one of the public city markets : per truck	\$633
2	Mobile canteen : per vehicle	\$126
3	Strolling musician carrying on activities on the public domain	\$97
4	Juggler carrying on activities on the public domain	\$97
5	Artisan or artist referred to in the By-law concerning the display and sale of handicraft, pictorial or graphic works on the public domain (R.B.C.M., chapter E-7)	\$327
6	Agent of an artisan or artist referred to in the By-law concerning the display and sale of handicraft, pictorial or graphic works on the public domain (R.B.C.M., chapter E-7)	\$55
7	Tourist guide	\$97
8	Auction not held at the place of business of the auctioneer : per day	\$126
9	Distribution of advertising material on private property : for each person carrying out the distribution under the By-law concerning the distribution of advertising material	\$12
10	Person on city territory carrying on a business, an industry, an activity, an occupation, a trade, an art, a profession or a means of profit or existence, without occupying a place of business	\$264
11	Under the By-law concerning horsedrawn vehicles used commercially to transport passengers : - per horse - per vehicle - to replace a permit - per driver	\$0.00 \$126 \$32 \$97
12	Fumigator or exterminator (individual)	\$97

BASIC INFORMATION

FILE : 95-0249010

RESOLUTION : C095-02956

APPROVAL : N.A.

COMING INTO FORCE : December 18, 1995

AMENDMENTS : Nil