



## COMING INTO FORCE OF BY-LAWS

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Notice is given that the following by-laws were adopted at the city council meeting of January 26, 2010:

- 10-001**      **Règlement sur les tarifs (exercice financier 2010)**  
[By-law concerning fees (Fiscal 2010)]
- 10-002**      **Règlement relatif au fardeau fiscal (exercice financier 2010)**  
[By-law concerning the tax burden (Fiscal 2010)]  
The object is to determine part of the increase of the tax burden that does not result from the establishment of the city as to the harmonization of the tax burdens of various sectors where the tax burden supported by all assessment units of a category of immovables is greater in 2010 than in 2009.
- 10-003**      **Règlement relatif à certains règlements de subvention (exercice financier 2010)**  
[By-law concerning certain subsidy by-laws (Fiscal 2010)]  
The by-law provides for rules of conformity between the variable-rate taxation system introduced in 2003, the abandonment of the business tax, the water and service tax, and the previous system, so that the calculation of subsidies under by-laws that came into force before January 1, 2003, gives the same results as the former tax regime.
- 10-004**      **Règlement sur les taxes (exercice financier 2010)**  
[By-law concerning taxes (Fiscal 2010)]  
This by-law takes effect on January 1, 2010.
- 10-007**      **Règlement relatif au taux du droit de mutation applicable aux transferts dont la base d'imposition excède 500 000 \$**  
[By-law concerning the rate of transfer duties applicable to transfers whose basis of imposition exceeds \$500 000]  
The object is to set a rate of 2% on the part of the basis of imposition that exceeds \$500 000.
- 10-008**      **Règlement concernant la taxe foncière sur les parcs de stationnement (exercice financier 2010)**  
[By-law concerning property taxes on parking lots (Fiscal 2010)]  
The object is set a tax on non-residential parking lots (indoor and outdoor) in the business and downtown sectors. The by-law takes effect on January 1, 2010.

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The by-laws come into force on January 28, 2010, and may be consulted at the Direction du greffe, 275, rue Notre-dame Est. They are also available at [www.ville.montreal.qc.ca/reglements](http://www.ville.montreal.qc.ca/reglements).

Montréal, January 29, 2010

M<sup>e</sup> Yves Saindon  
City Clerk

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