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Regulations and other acts

M.O., 2008

**Order of the Minister of Municipal Affairs
and Regions dated 26 November 2008**

An Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., c. E-20.001)

Rules to establish the fiscal potential of the related municipalities of the urban agglomeration of Montréal for the purposes of apportioning urban agglomeration expenditures

CONSIDERING that Title IV.3 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., c. E-20.001), enacted by section 18 of chapter 19 of the Statutes of 2008 and comprising sections 118.79 to 118.97, contains special provisions applicable to the urban agglomeration of Montréal;

CONSIDERING that the first paragraph of section 118.80 of the Act provides that urban agglomeration expenditures are apportioned among the related municipalities in proportion to their respective fiscal potentials established according to the rules prescribed by the Minister of Municipal Affairs and Regions;

CONSIDERING that the rules to be prescribed by the Minister of Municipal Affairs and Regions must come into force as soon as possible so that Ville de Montréal may inform the related municipalities of the agglomeration of their amount of their aliquot shares in urban agglomeration expenditures in order for them to prepare their budget for the fiscal year 2009;

CONSIDERING that the procedure and period provided for in sections 11 and 17 of the Regulations Act (R.S.Q., c. R-18.1) for the publication of a proposed regulation and its coming into force would delay the determination by Ville de Montréal of the amount of those aliquot shares and the adoption of the budgets of related municipalities beyond 31 December 2008;

CONSIDERING that section 12 of the Regulations Act provides that a regulation may be made without having been published in the *Gazette officielle du Québec* as a draft Regulation if the authority making it is of the opinion that the urgency of the situation requires it;

CONSIDERING that section 18 of the Regulations Act provides that a regulation may come into force on the date of its publication where the authority that has made it is of the opinion that the urgency of the situation requires it;

CONSIDERING that, in the opinion of the Minister, the above-mentioned circumstances cause an urgency that warrants the making of this Minister's Order without it having been published as a draft in the *Gazette officielle du Québec* and its coming into force on the day of its publication;

ORDERS THE FOLLOWING:

**CHAPTER I
INTERPRETATION**

1. For the purposes of this Minister's Order,

(1) "Act" means the Act respecting municipal taxation (R.S.Q., c. F-2.1);

(2) "roll" means the property assessment roll;

(3) "year" means a fiscal year.

**CHAPTER II
RULES TO ESTABLISH THE FISCAL POTENTIAL
OF RELATED MUNICIPALITIES FOR THE
PURPOSES OF APPORTIONING URBAN
AGGLOMERATION EXPENDITURES FOR
THE FISCAL YEARS 2009 AND 2010**

**DIVISION I
GENERAL**

2. The purpose of the provisions of this Chapter is to establish, for the fiscal years 2009 and 2010, the fiscal potential of the related municipalities of the urban agglomeration of Montréal for the purposes of apportioning the urban agglomeration expenditures of Ville de Montréal.

For that purpose, this Chapter makes provisions,

(1) in Division II, for the establishment of reference fiscal potentials for the fiscal years 2008, 2009 and 2010, including the establishment of a weighted reference fiscal potential for the fiscal year 2008;

(2) in Division III, for the establishment of the fiscal potential for the fiscal years 2009 and 2010 for the purposes of apportioning the urban agglomeration expenditures of Ville de Montréal.

DIVISION II

ESTABLISHMENT OF REFERENCE FISCAL POTENTIALS FOR EACH OF THE FISCAL YEARS 2008, 2009 AND 2010

3. A reference fiscal potential must be established for each related municipality of the urban agglomeration of Montréal for each of the fiscal years 2008, 2009 and 2010.

The fiscal potential is established for the purposes of calculating the fiscal potential to be used to apportion urban agglomeration expenditures for the fiscal years 2009 and 2010.

4. For each of the fiscal years 2008, 2009 and 2010, the reference fiscal potential is established in accordance with section 261.5 of the Act, with the following adaptations:

(1) the values listed in section 261.1 of the Act are standardized by multiplying them by 1 rather than by the factor referred to in section 261.2 of the Act;

(2) for the purposes of paragraph 7 of section 261.1 of the Act, the part of the non-taxable values of the immovables referred to in the second, third or fourth paragraph of section 255 of the Act that is taken into account to establish the standardized property value corresponds to the following percentage:

(a) 97.2%, with respect to the immovables referred to in the second or third paragraph of that section;

(b) 86.5%, with respect to the immovables among those referred to in the fourth paragraph of that section that are mainly used for elementary education purposes, preschool education being considered to be elementary education;

(c) 73.2%, with respect to the other immovables referred to in the fourth paragraph of that section;

(3) the property values taken into consideration for the purposes of section 261.5 of the Act are,

(a) for the fiscal year 2008, the values appearing on the summary of the roll on the day of the first anniversary of its deposit;

(b) for the fiscal year 2009,

i. the values appearing on the summary of the roll on the day of the second anniversary of its deposit, less the property value of the part of Palais des congrès occupied by a third person and entered on the roll under section 208 of the Act;

ii. the property value to be entered on the roll for that fiscal year in respect of the Palais des congrès;

(c) for the fiscal year 2010, the values appearing on the summary of the roll on the day of the third anniversary of its deposit;

(4) the coefficient of 0.48 provided for in subparagraph 2 of the first paragraph of section 261.5 of the Act is replaced by a coefficient of 1.92.

5. For the fiscal year 2008, a weighted reference fiscal potential must also be established for each related municipality.

The weighted reference fiscal potential is obtained by multiplying the reference fiscal potential for the fiscal year 2008 established in accordance with section 4 by the following factors:

(1) Ville de Montréal-Est:	1.09887
(2) Ville de Westmount:	0.96596
(3) Ville de Montréal-Ouest:	0.92941
(4) Ville de Côte-Saint-Luc:	0.94345
(5) Ville de Hampstead:	0.90450
(6) Ville de Mont-Royal:	0.98486
(7) Ville de Dorval:	1.08636
(8) Ville de L'Île-Dorval:	0.91549
(9) Ville de Pointe-Claire:	1.02611
(10) Ville de Kirkland:	1.00022
(11) Ville de Beaconsfield:	0.92697
(12) Ville de Baie-D'Urfé:	1.01202
(13) Ville de Sainte-Anne-de-Bellevue:	1.08871
(14) Village de Senneville:	1.04596
(15) Ville de Dollard-des-Ormeaux:	0.94788
(16) Ville de Montréal:	1

DIVISION III

ESTABLISHMENT OF THE FISCAL POTENTIAL OF RELATED MUNICIPALITIES FOR THE PURPOSES OF APPORTIONING URBAN AGGLOMERATION EXPENDITURES FOR EACH OF THE FISCAL YEARS 2009 AND 2010

6. For the fiscal year 2009, the fiscal potential of each of the related municipalities of the urban agglomeration of Montréal, for the purposes of apportioning urban agglomeration expenditures, is obtained by adding

(1) the weighted reference fiscal potential established in accordance with section 5; and

(2) the result obtained by subtracting the reference fiscal potential established in accordance with section 4 for the fiscal year 2008 from the reference potential established for the fiscal year 2009.

7. For the fiscal year 2010, the fiscal potential of each of the related municipalities of the urban agglomeration of Montréal, for the purposes of apportioning urban agglomeration expenditures, is obtained by adding

(1) the weighted reference fiscal potential established in accordance with section 5; and

(2) the result obtained by subtracting the reference fiscal potential established in accordance with section 4 for the fiscal year 2008 from the reference potential established for the fiscal year 2010.

CHAPTER III

RULES TO ESTABLISH THE FISCAL POTENTIAL OF RELATED MUNICIPALITIES FOR THE PURPOSES OF APPORTIONING URBAN AGGLOMERATION EXPENDITURES FOR ANY FISCAL YEAR AFTER THE FISCAL YEAR 2010

DIVISION I

GENERAL

8. The purpose of the provisions of this Chapter is to establish, for any fiscal year after the fiscal year 2010, the fiscal potential of the related municipalities of the urban agglomeration of Montréal for the purposes of apportioning the urban agglomeration expenditures of Ville de Montréal.

To establish the fiscal potential for the purposes of apportioning expenditures for the first year of application of a roll, Division II provides,

(1) in sections 9 and 10, for the prior establishment of a reference fiscal potential on the day before the roll is deposited and of fiscal potential on the day before the roll is deposited;

(2) in sections 11 to 13, for the prior establishment of a reference fiscal potential for that first fiscal year;

(3) in sections 14 and 15, for the establishment of the fiscal potential for that first fiscal year for the purposes of apportioning urban agglomeration expenditures.

To establish the fiscal potential for the purposes of apportioning expenditures for any fiscal year after the first year of application of a roll, Division III provides,

(1) in sections 16 and 17, for the prior establishment of a reference fiscal potential for the fiscal year concerned;

(2) in section 18, for the establishment of the fiscal potential for the fiscal year concerned for the purposes of apportioning urban agglomeration expenditures.

DIVISION II

RULES APPLICABLE FOR THE PURPOSES OF APPORTIONING EXPENDITURES FOR THE FIRST YEAR OF APPLICATION OF THE ROLL

§1. Prior establishment of a reference fiscal potential on the day before the roll is deposited

9. A reference fiscal potential must be established for each related municipality of the urban agglomeration of Montréal on the day before the roll is deposited.

That reference fiscal potential is established in accordance with section 261.5 of the Act, with the following adaptations:

(1) the values listed in section 261.1 of the Act are standardized by multiplying them by 1 rather than by the factor referred to in section 261.2 of the Act;

(2) for the purposes of paragraph 7 of section 261.1 of the Act, the part of the non-taxable values of the immovables referred to in the second, third or fourth paragraph of section 255 of the Act that is taken into account to establish the standardized property value corresponds to the percentage fixed by the Minister of Municipal Affairs and Regions under section 261.3.1 of the Act for the first year of application of the roll;

(3) the property values taken into consideration for the purposes of section 261.5 of the Act are those appearing, on the day before the roll is deposited, on the summary of the preceding roll;

(4) the coefficient of 0.48 provided for in subparagraph 2 of the first paragraph of section 261.5 of the Act is replaced by the coefficient fixed for the period of application of the preceding roll.

10. The fiscal potential of each of the related municipalities of the urban agglomeration of Montréal, on the day before the roll is deposited, is obtained by adding

(1) for the roll applicable to the fiscal year 2011:

(a) the weighted reference fiscal potential established in accordance with section 5; and

(b) the result obtained by subtracting the reference fiscal potential established for the fiscal year 2008 in accordance with section 4 from the reference fiscal potential established on the date before the roll is deposited in accordance with section 9;

(2) for any subsequent roll:

(a) the fiscal potential established, for the first year of application of the preceding roll, for the purposes of apportioning urban agglomeration expenditures in accordance with section 14; and

(b) the result obtained by subtracting the reference fiscal potential established for the first year of application of the preceding roll in accordance with section 12 from the reference fiscal potential established on the day before a new roll is deposited in accordance with section 9.

§2. Prior establishment of a reference fiscal potential for the first year of application of the roll

11. A reference fiscal potential must be established for each related municipality of the urban agglomeration of Montréal and for each fiscal year referred to in this Division.

The fiscal potential is established for the purposes of calculating the fiscal potential to be used to apportion urban agglomeration expenditures.

12. The reference fiscal potential is established in accordance with section 261.5 of the Act, with the following adaptations:

(1) the values listed in section 261.1 of the Act are standardized by multiplying them by 1 rather than by the factor referred to in section 261.2 of the Act;

(2) for the purposes of paragraph 7 of section 261.1 of the Act, the part of the non-taxable values of the immovables referred to in the second, third or fourth paragraph of section 255 of the Act that is taken into account to establish the standardized property value corresponds to the percentage fixed by the Minister of Municipal Affairs and Regions under section 261.3.1 of the Act for the first year of application of the roll;

(3) the property values taken into consideration for the purposes of section 261.5 of the Act are those appearing on the summary of the roll on the date the roll is deposited;

(4) the coefficient of 0.48 provided for in subparagraph 2 of the first paragraph of section 261.5 of the Act is replaced by a coefficient determined in accordance with section 13.

13. For the purposes of establishing the reference fiscal potential, the coefficient that replaces the coefficient of 0.48 provided for in subparagraph 2 of the first paragraph of section 261.5 of the Act is the coefficient that allows for a ratio between the fiscal potential of Ville de Montréal and that of all the reconstituted municipi-

palities that is identical to the ratio between the fiscal potential of Ville de Montréal and that of all the reconstituted municipalities, obtained in accordance with section 10, that existed on the day before the roll is deposited.

For the purposes of the first paragraph, the same units of assessment are to be taken into consideration.

Where the coefficient includes a decimal part, only the first 2 decimals are considered, and if the third decimal is greater than 4, the second decimal is rounded up.

§3. Establishment of the fiscal potential, for the first year of application of the roll, for the purposes of apportioning urban agglomeration expenditures

14. The fiscal potential of each of the related municipalities of the urban agglomeration of Montréal for the purposes of apportioning urban agglomeration expenditures is established, for the fiscal year in question, by multiplying the reference fiscal potential established in accordance with section 12 by a weighting factor obtained by dividing the amount referred to in paragraph 2 by the amount referred to in paragraph 1:

(1) its share of urban agglomeration expenditures apportioned according to the reference fiscal potential established in accordance with section 12;

(2) its share of urban agglomeration expenditures apportioned according to the fiscal potential on the day before the roll is deposited obtained in accordance with section 10.

15. Where the weighting factor includes a decimal part, only the first 5 decimals are considered, and if the sixth decimal is greater than 4, the fifth decimal is rounded up.

DIVISION III
RULES APPLICABLE FOR THE PURPOSES OF
APPORTIONING EXPENDITURES FOR ANY
FISCAL YEAR AFTER THE FIRST YEAR
OF APPLICATION OF THE ROLL

§1. Prior establishment of a reference fiscal potential

16. A reference fiscal potential must be established for each related municipality of the urban agglomeration of Montréal and for each fiscal year referred to in this Division.

The fiscal potential is established for the purposes of calculating the fiscal potential to be used to apportion urban agglomeration expenditures.

17. The reference fiscal potential is established in accordance with section 261.5 of the Act, with the following adaptations:

(1) the values listed in section 261.1 of the Act are standardized by multiplying them by 1 rather than by the factor referred to in section 261.2 of the Act;

(2) for the purposes of paragraph 7 of section 261.1 of the Act, the part of the non-taxable values of the immovables referred to in the second, third or fourth paragraph of section 255 of the Act that is taken into account to establish the standardized property value corresponds to the percentage fixed by the Minister of Municipal Affairs and Regions under section 261.3.1 of the Act for the first year of application of the roll;

(3) the property values taken into consideration for the purposes of section 261.5 of the Act are those appearing on the summary of the roll on the day of the first or second anniversary of the roll's deposit depending on whether the fiscal potential is established for the second or third year of application of the roll;

(4) the coefficient of 0.48 provided for in subparagraph 2 of the first paragraph of section 261.5 of the Act is replaced by a coefficient determined in accordance with section 13.

§2. Establishment of the fiscal potential for any fiscal year after the first year of application of the roll for the purposes of apportioning urban agglomeration expenditures

18. For the fiscal year in question, the fiscal potential of each of the related municipalities of the urban agglomeration of Montréal, for the purposes of apportioning urban agglomeration expenditures, is obtained by adding

(1) its fiscal potential established for the first year of application of the roll for the purposes of apportioning urban agglomeration expenditures in accordance with section 14; and

(2) the result obtained by subtracting its reference fiscal potential established for the first year of application of the roll in accordance with section 12 from its reference fiscal potential established for the second or third year of application of the roll, depending on whether the fiscal potential is established for the second or third year of application of the roll, in accordance with section 17.

**CHAPTER IV
COMING INTO FORCE**

19. This Order comes into force on the day of its publication in the *Gazette officielle du Québec*.

Québec, 26 November 2008

NATHALIE NORMANDEAU,
*Minister of Municipal
Affairs and Regions*

9048

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Abbreviations : **A**: Abrogated, **N**: New, **M**: Modified

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