

Regulations and Other Acts

Gouvernement du Québec

O.C. 1133-97, 3 September 1997

An Act respecting municipal taxation
(R.S.Q., c. F-2.1)

Equalization scheme

— Amendments

Regulation to amend the Regulation respecting the equalization scheme

WHEREAS under paragraph 7 of section 262 of the Act respecting municipal taxation (R.S.Q., c. F-2.1), the Government may by regulation prescribe the rules for computing the sum provided for in section 261; define the standardized real estate value per inhabitant of a local municipality; prescribe the method for determining the minimum number of local municipalities from which the data must be considered in establishing a median standardized real estate value per inhabitant of a group of local municipalities; specify the nature of taxes, compensations and modes of tariffing referred to in section 261; divide the local municipalities into categories, and prescribe separate rules of computation for each category; designate the person who is to pay the sum and prescribe the other terms and conditions of that payment;

WHEREAS the Government made the Regulation respecting the equalization scheme;

WHEREAS it is expedient to amend the Regulation;

WHEREAS under section 7 of Chapter 41 of the Statutes of 1996, the first regulation made after 29 October 1996 to amend or replace the Regulation respecting the equalization scheme may have retroactive effect from any date not earlier than 1 January 1997;

WHEREAS in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), the Draft Regulation to amend the Regulation respecting the equalization scheme was published in the *Gazette officielle du Québec* of 2 April 1997 on pages 1338 and 1339 with a notice mentioning that it could be made by the Government upon the expiry of 45 days following that publication and that any interested person could send his comments in writing to the Minister of Municipal Affairs before the expiry of the 45-day period;

WHEREAS no comments on the Draft Regulation were received before the expiry of the 45-day period;

WHEREAS it is expedient to make the Regulation without amendments;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Municipal Affairs:

THAT the Regulation to amend the Regulation respecting the equalization scheme, attached to this Order in Council, be made.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting the equalization scheme

An Act respecting municipal taxation
(R.S.Q., c. F-2.1, s. 262, par. 7; 1996, c. 41, s. 7)

1. The Regulation respecting the equalization scheme, made by Order in Council 1087-92 dated 22 July 1992 and amended by the Regulations made by Orders in Council 719-94 dated 18 May 1994 and 502-95 dated 12 April 1995, is further amended by substituting the words “to which the adjustment provided for in Subdivision 7 applies” for the words “payable for the fiscal period in question” in section 17.

2. The following is substituted for the second paragraph of section 18:

“For the purposes of the first paragraph and sections 19 and 21, the group formed by Municipalité de Côte-Nord-du-Golfe-du-Saint-Laurent and the municipalities incorporated under the Act respecting the municipal reorganization of the territory of Municipalité de Côte-Nord-du-Golfe-du-Saint-Laurent (1988, c. 55) shall be regarded as a regional county municipality listed in Schedule I.”

3. The words “to which the adjustment provided for in Subdivision 7 applies” are substituted for the words “payable for the fiscal period in question” in section 23.

4. The following Subdivision is inserted after section 23:

“§7. *Adjustment*

23.1 The final operation to be performed to establish the equalization amount payable to an eligible municipality is to adjust the amount contemplated, as the case may be, in section 17 or in section 23.

For that purpose, that amount shall be multiplied by the adjustment factor established under section 23.2.

23.2 The adjustment factor shall be established by performing the following operations consecutively:

(1) the following totals are added together, according to the data available on 1 August of the current fiscal period:

(a) the total of the sums that must be paid, during the current fiscal period, under the component pertaining to the application of this Regulation within the program designed to neutralize the financial consequences of a regrouping or annexation, to all the municipalities eligible for that program component;

(b) the total of the sums that must be paid, under section 26, to all the municipalities eligible for the equalization scheme for the fiscal period preceding the current fiscal period, in order to complete the payment of the equalization amounts payable for that preceding fiscal period;

(2) the sum resulting from the addition provided for in subparagraph 1 is subtracted from \$36 000 000;

(3) the remainder resulting from the subtraction provided for in subparagraph 2 is divided by the total of the sums which, according to the data available on 1 August of the current fiscal period, would have to be paid under section 25 to all the municipalities eligible for the equalization scheme for that fiscal period, if the amounts contemplated in sections 17 and 23 were not subject to the adjustment provided for in this Subdivision.

The quotient resulting from the division provided for in subparagraph 3 of the first paragraph shall comprise four decimals. The adjustment factor shall be that quotient or 1.0000, whichever is lower.

For the purposes of the first paragraph, “current fiscal period” means the particular fiscal period for which the equalization amount to be established by performing the adjustment provided for in this Subdivision is payable.

23.3 For any eligible municipality, the product resulting from the multiplication provided for in section 23.1 shall constitute the equalization amount payable for the fiscal period in question.”

5. The date “31 August” is substituted for the date “30 June” in subparagraph 1 of the second paragraph of section 25.

6. The date “31 August” is substituted for the date “30 April” in the first paragraph of section 26.

7. Sections 1, 3 and 4 apply for the purposes of establishing the equalization amount payable for any fiscal period beginning with the 1997 fiscal period.

8. This Regulation has effect from 1 January 1997.

9. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

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Gouvernement du Québec

O.C. 1134-97, 3 September 1997

An Act respecting municipal taxation
(R.S.Q., c. F-2.1)

**Apportionment of revenues from the tax paid by operators of certain systems
— Amendments**

Regulation to amend the Regulation respecting the apportionment of revenues from the tax paid by operators of certain systems

WHEREAS under paragraph 4 of section 262 of the Act respecting municipal taxation (R.S.Q., c. F-2.1), amended by section 2 of Chapter 41 of the Statutes of 1996, the Government may by regulation designate any program or program component of the Government or of any of its ministers or bodies referred to in the third paragraph of section 230 to the financing of which is allocated part of the revenues that are derived from the tax imposed under section 221 and that are payable to the municipalities, determine the person who is to apportion the balance of those revenues among the local municipalities and prescribe the rules, terms and conditions of that apportionment;

WHEREAS the Government made the Regulation respecting the apportionment of revenues from the tax paid by operators of certain systems;

WHEREAS it is expedient to amend the Regulation;