

“§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;

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 apportionment of revenues from the tax paid by operators of certain systems was published in the *Gazette officielle du Québec* of 2 April 1997 on pages 1336 and 1337 with a notice 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 that 45-day period;

WHEREAS no comments were received on that Draft Regulation 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 apportionment of revenues from the tax paid by operators of certain systems, attached to this Order in Council, be made.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

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

An Act respecting municipal taxation
(R.S.Q., c. F-2.1, s. 262, par. 4; 1996, c. 41, s. 2)

1. The Regulation respecting the apportionment of revenues from the tax paid by operators of certain systems, made by Order in Council 1088-92 dated 22 July 1992 and amended by the Regulations made by Orders in Council 1481-93 dated 27 October 1993 and 501-95 dated 12 April 1995, is further amended by inserting the following division before Division 1:

“DIVISION 0.1 PROGRAMS FINANCED BY REVENUES FROM THE TAX

0.1 A part of the revenues that are derived from the tax imposed under section 221 of the Act respecting municipal taxation (R.S.Q., c. F-2.1) and that are payable to the municipalities shall be allocated to the financing of the following programs and program components:

(1) the equalization scheme prescribed by the Regulation made under paragraph 7 of section 262 of the Act;

(2) the program intended to financially assist the municipalities that are the “central cities” within the census metropolitan areas;

(3) the program related to the operation of regional county municipalities;

(4) the following components of the program intended to neutralize the financial impact of an amalgamation or annexation:

(a) the component related to the application of this Regulation;

(b) the component related to the application of the Regulation referred to in paragraph 1.”.

2. Section 1 is amended

(1) by substituting “Act” for “Act respecting municipal taxation (R.S.Q., c. F-2.1)” in the first paragraph; and

(2) by deleting the third paragraph.

3. The following is substituted for section 3:

“**3.** The gross amount to be apportioned for a fiscal period is the difference obtained by subtracting, from the total revenues from the tax provided for in section 221 of the Act collected during the 12 months preceding 1 July of the fiscal period, the sums withheld from those revenues under the second paragraph of section 230 of the Act.”.

4. The following is substituted for the third paragraph of section 5:

“The second operation consists in subtracting, from the result obtained from the first operation, the sums which must be taken out of the gross amount for the implementation, during the fiscal period, of the programs and program components referred to in section 0.1.”.

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