

(5) by striking out the word “other” in paragraph 5;

(6) by inserting the words “, the council of a borough or the council of a metropolitan community” after the word “municipality” in paragraph 5;

(7) by adding the following paragraph after paragraph 5:

“Where a person is governed by more than one subparagraph of the first paragraph, the highest remuneration shall apply.”.

2. The following is inserted after section 1 :

“1.1. The maximum annual amount of the total remuneration which any member of the council of the Communauté urbaine de Montréal or a member of the council of the Communauté urbaine de Québec who is not governed by any of subparagraphs 1 to 4.2 of the first paragraph of section 1 shall be \$103 135 and \$94 350, respectively.”.

3. The following is substituted for section 3 :

“3. Section 1 has effect as of 1 January 2001 in respect of any person who is a member of the council of the Communauté urbaine de Montréal on the date of coming into force of this Regulation, or who has been a member of the council of that community since 1 January 2001.”.

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

4636

## M.O., 2001

### **Order of the Minister of Municipal Affairs and Greater Montréal concerning the Regulation to amend the Regulation respecting the aggregate taxation rate**

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

THE MINISTER OF MUNICIPAL AFFAIRS AND GREATER  
MONTRÉAL,

CONSIDERING paragraph 3 of section 263 of the Act respecting municipal taxation (R.S.Q., c. F-2.1) that allows the Minister of Municipal Affairs and Greater Montréal to specify the kinds of taxes, compensations and modes of tariffing that are to be taken into account in establishing the aggregate taxation rate of a local municipality;

CONSIDERING the making by the Minister of Municipal Affairs of the Regulation respecting the aggregate taxation rate by the Minister’s Order dated 30 June 1992;

CONSIDERING that it is expedient to amend the Regulation;

CONSIDERING sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1);

CONSIDERING the publication of the draft Regulation to amend the Regulation respecting the aggregate taxation rate in Part 2 of the *Gazette officielle du Québec* of 6 June 2001;

### ORDERS

THAT the Regulation to amend the Regulation respecting the aggregate taxation rate, attached to this Minister’s Order, be made.

Québec, 17 October 2001

LOUISE HAREL,  
*Minister of Municipal Affairs and Greater Montréal*

## **Regulation to amend the Regulation respecting the aggregate taxation rate\***

An Act respecting municipal taxation  
(R.S.Q., c. F-2.1, s. 263, par. 3)

1. Section 1 of the Regulation respecting the aggregate taxation rate is amended

(1) by substituting the following for the first paragraph:

“1. For the purposes of establishing the aggregate taxation rate of a local municipality for a fiscal year, where that rate is defined in section 234 or 244.41 of the Act respecting municipal taxation (R.S.Q., c. F-2.1), the receipts taken into account are those provided for in the budget of the municipality for the year concerned and coming from

(1) municipal property taxes imposed or to be imposed for that fiscal year; and

\* The Regulation respecting the aggregate taxation rate, made by Minister’s Order dated 30 June 1992 (1992, *G.O.* 2, 3315), was last amended by the Regulation made by Minister’s Order dated 8 May 1995 (1995, *G.O.* 2, 1429).

(2) taxes other than property taxes, compensations and modes of tariffing that the municipality imposes or will impose to any person for that year because that person is the owner, lessee or occupant of an immovable.”;

(2) by substituting the word “Act” for the words “Act respecting municipal taxation (R.S.Q., c. F-2.1)”;

(3) by adding the following after the third paragraph:

“The part of the receipts from the general property tax that is established in accordance with section 1.1, where the municipality has, under section 244.29 of the Act, fixed or intends to fix for the fiscal year in question a rate specific to the category provided for in section 244.33 of the Act shall not be taken into account.”.

2. The Regulation is amended by inserting the following after section 1:

“1.1. The part of the receipts from the general property tax that is not taken into consideration for the purposes of establishing the standardized aggregate taxation rate, in the circumstance contemplated in the fourth paragraph of section 1, is the difference obtained by subtracting from the amount provided for in subparagraph 1 the amount provided for in subparagraph 2 of the first paragraph:

(1) the amount from which the other amount is subtracted is the amount of the receipts that come from the imposition of the tax on units of assessment belonging to any of the categories provided for in sections 244.33 and 244.34 of the Act respecting municipal taxation;

(2) the amount that is subtracted from the other amount is the amount of the receipts that would come from the imposition of the tax on units of assessment referred to in subparagraph 1 of the first paragraph if the basic rate provided for in section 244.38 of the Act were applied, or, where the municipality has fixed or intends to fix a rate specific to the category provided for in section 244.35 of the Act, the average rate established in accordance with the second paragraph.

The average rate is obtained by dividing the amount provided for in subparagraph 1 by the amount provided for in subparagraph 2 of the second paragraph:

(1) the amount to be divided is the amount of the receipts that meet the following requirements:

(a) they derive from the imposition of a tax on units of assessment in respect of which all or part of the basic rate provided for in section 244.38 of the Act or the rate specific to the category provided for in section 244.35 of the Act is used to establish the amount of the tax;

(b) they result from the application of all or part of a rate referred to in clause a;

(2) the divisor amount is the amount of the taxable values of the units of assessment referred to in clause a of subparagraph 1 of the second paragraph, as determined by taking into account, in the case of a unit in respect of which only a percentage of a rate referred to in that clause is applied, solely the corresponding percentage of its taxable value.

The rules provided for in section 235 or 244.41 of the Act for the purposes of establishing the taxable property assessment shall apply, *mutatis mutandis*, for the purposes of establishing the divisor amount.”.

3. 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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## M.O., 2001

### **Order of the Minister of Municipal Affairs and Greater Montréal concerning the Regulation to amend the Regulation respecting the form or minimum content of various documents relative to municipal taxation**

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

THE MINISTER OF MUNICIPAL AFFAIRS AND GREATER  
MONTRÉAL,

CONSIDERING paragraph 2 of section 263 of the Act respecting municipal taxation (R.S.Q., c. F-2.1), amended by section 135 of chapter 25 of the Statutes of 2001, that allows the Minister of Municipal Affairs and Greater Montréal to prescribe the form or content of various documents;

CONSIDERING the making by the Minister of Municipal Affairs of the Regulation respecting the form or minimum content of various documents relative to municipal taxation, by the Minister’s Order dated 30 June 1992;

CONSIDERING that it is expedient to amend the Regulation;

CONSIDERING sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1);