

## Municipal Affairs

Gouvernement du Québec

### **O.C. 1260-2001, 24 October 2001**

**An Act to reform the municipal territorial organization of the metropolitan regions of Montréal, Québec and the Outaouais (2000, c. 56)**

Assessment rolls of the future cities of Québec, Gatineau, Longueuil, Lévis and Montréal

WHEREAS under the Act to reform the municipal territorial organization of the metropolitan regions of Montréal, Québec and the Outaouais (2000, c. 56), Ville de Montréal, Ville de Québec, Ville de Longueuil, Ville de Gatineau and Ville de Lévis will be constituted on 1 January 2002;

WHEREAS under section 6 of each of Schedules I to V of the above-mentioned Act, the assessment rolls, in particular, of each of the replaced municipalities that are consistent with the provisions of that Act and of any order of the Government made under section 9 of that Act shall remain in force in the territory for which they were made until their objects are attained or until they are amended, replaced or repealed in accordance with that Act;

WHEREAS under section 9 of each of Schedules I to V of the above-mentioned Act, the Government may, by order, make any rule providing for any omission or derogating from any provision of an Act for which the Minister of Municipal Affairs and Greater Montréal is responsible for the purpose of ensuring the application of the Act;

WHEREAS it is expedient to provide for certain adjustment and harmonization measures applicable to the assessment rolls of the municipalities to which the future cities of Québec, Longueuil, Gatineau and Lévis succeed so as to allow each new city to use one assessment roll for its entire territory;

WHEREAS under section 114 of the Act to again amend various legislative provisions respecting municipal affairs (2000, c. 54), no local municipality shall impose, for any fiscal year subsequent to those for which its property assessment roll in force on 1 January 2001 applies, the surtax on non-residential immovables provided for in section 244.11 of the Act respecting municipal taxation (R.S.Q., c. F-2.1), the tax on non-residential immovables

provided for in section 244.23 of that Act or the surtax on vacant land provided for in section 486 of the Cities and Towns Act (R.S.Q., c. C-19) or in article 990 the Municipal Code of Québec (R.S.Q., c. C-27.1);

WHEREAS certain local municipalities amalgamated to constitute the new cities of Montréal, Québec, Longueuil, Gatineau and Lévis must prepare assessment rolls for the 2002, 2003 and 2004 fiscal years, which would entail the application of the above-mentioned section 114 to the new cities and would prevent them from imposing the surtaxes and tax mentioned in that provision;

WHEREAS it is expedient that each of the new cities retain the power to impose the said surtaxes and tax for any fiscal year prior to those for which its first assessment roll drawn up in accordance with section 14 of the Act respecting municipal taxation applies;

IT IS ORDERED, therefore, on the recommendation of the Minister of Municipal Affairs and Greater Montréal:

THAT the following supplemental rules be prescribed:

#### **1° Ville de Québec**

The aggregate of the assessment rolls of the cities of Québec, Sainte-Foy, Saint-Émile, Vanier, Lac-Saint-Charles and Val-Bélair drawn up for the 2001, 2002 and 2003 fiscal years, of the assessment rolls of the cities of Charlesbourg, Saint-Augustin-de-Desmaures and Sillery drawn up for the 1999, 2000 and 2001 fiscal years and of the assessment rolls of the cities of Beauport, Cap-Rouge, Loretteville and L'Ancienne-Lorette drawn up for the 2000, 2001 and 2002 fiscal years, shall constitute the assessment roll of the new Ville de Québec for the 2002 and 2003 fiscal years;

With respect to any value entered on the new Ville de Québec property assessment roll before the first roll is drawn up for the city pursuant to section 14 of the Act respecting municipal taxation, the value shall be considered to be based on, for the purposes of determining the actual value entered on the roll, the real estate market conditions as at 1 July 1999;

To determine the market conditions at the date mentioned in the preceding paragraph, the information relating to property transfers that occurred before or after that date may be used;

The date given in the second paragraph of this section shall appear, if applicable, on all notice of assessment, tax account, notice of roll alteration or assessor's certificate issued upon the updating of the roll;

The median proportion and the comparative factor of the new Ville de Québec assessment roll that shall appear, if applicable, on any notice of assessment, tax account, notice of roll alteration or assessor's certificate issued upon the updating of the roll shall be set at 100 and 1 respectively;

The new Ville de Québec shall have its first three-year assessment roll drawn up by its assessor, in accordance with section 14 of the Act respecting municipal taxation, for the 2004, 2005 and 2006 fiscal years;

### **2° Ville de Gatineau**

The aggregate whole formed of the assessment rolls of the cities of Buckingham and Aylmer drawn up for the 2001, 2002 and 2003 fiscal years, of the assessment rolls of the cities of Masson-Angers and Hull drawn up for the 1999, 2000 and 2001 fiscal years and of the assessment roll of Ville de Gatineau drawn up for the 2000, 2001 and 2002 fiscal years, shall constitute the assessment roll of the new Ville de Gatineau for the 2002 fiscal year;

With respect to any value entered on the new Ville de Gatineau property assessment roll before the first roll is drawn up for the city pursuant to section 14 of the Act respecting municipal taxation, the value shall be considered to be based on, for the purposes of determining the actual value entered on the roll, the real estate market conditions as at 1 July 2000;

To determine the market conditions at the date mentioned in the preceding paragraph, the information relating to property transfers that occurred before or after that date may be used;

The date given in the second paragraph of this section shall appear, if applicable, on all notice of assessment, tax account, notice of roll alteration or assessor's certificate issued upon the updating of the roll;

The median proportion and the comparative factor of the new Ville de Gatineau assessment roll for the 2002 fiscal year that shall appear, if applicable, on any notice of assessment, tax account, notice of roll alteration or assessor's certificate issued upon the updating of the roll shall be those determined by the assessor of the new city for the 2002 fiscal year;

The new Ville de Gatineau shall have its first three-year assessment roll drawn up by its assessor, in accordance with section 14 of the Act respecting municipal taxation, for the 2003, 2004 and 2005 fiscal years;

### **3° Ville de Longueuil**

The aggregate of the assessment rolls of the cities of Saint-Bruno-de-Montarville, Lemoyne, Longueuil and Boucherville drawn up for the 2001, 2002 and 2003 fiscal years, of the assessment rolls of the cities of Brossard, Saint-Lambert and Greenfield Park drawn up for the 2002, 2003 and 2004 fiscal years and of the assessment roll of Ville de Saint-Hubert drawn up for the 2000, 2001 and 2002 fiscal years, shall constitute the assessment roll of the new Ville de Longueuil for the 2002 and 2003 fiscal years;

For the purposes of establishing the actual value used as a basis for the value of the units of assessment on the assessment rolls of the cities of Brossard, Saint-Lambert and Greenfield Park drawn up for the 2002, 2003 and 2004 fiscal years, the condition of those units of assessment and the real estate market conditions as at 1 July 1999 shall be considered, as well as the most likely use made of those units on that date;

If applicable, an adjustment shall be made, in accordance with section 119 of the Act respecting municipal territorial organization (R.S.Q., c. O-9) to the values entered on the assessment rolls of the cities of Brossard, Saint-Lambert and Greenfield Park drawn up for the 2002, 2003 and 2004 fiscal years in order to make sure that the median proportion of the roll of the new Ville de Longueuil for the 2002 and 2003 fiscal years is 100;

The values entered on 1 January 2002 on the roll of Ville de Saint-Hubert drawn up for the 2000, 2001 and 2002 fiscal years shall be divided by the 101 median proportion established for the 2001 fiscal year in order to make sure that the median proportion of the new Ville de Longueuil for the 2002 and 2003 fiscal years is 100;

With respect to any value entered on the new Ville de Longueuil property assessment roll before the first roll is drawn up for the city pursuant to section 14 of the Act respecting municipal taxation, the value shall be considered to be based on, for the purposes of determining the actual value entered on the roll, the real estate market conditions as at 1 July 1999;

To determine the market conditions at the date mentioned in the preceding paragraph, the information relating to property transfers that occurred before or after that date may be used;

The date given in the second and fifth paragraphs of this section shall appear, if applicable, on all notice of assessment, tax account, notice of roll alteration or assessor's certificate issued upon the updating of the roll;

The median proportion and the comparative factor of the new Ville de Longueuil assessment roll for the 2002 and 2003 fiscal years that shall appear, if applicable, on any notice of assessment, tax account, notice of roll alteration or assessor's certificate issued upon the updating of the roll shall be set at 100 and 1 respectively;

The new Ville de Longueuil shall have its first three-year assessment roll drawn up by its assessor, in accordance with section 14 of the Act respecting municipal taxation, for the 2004, 2005 and 2006 fiscal years;

#### 4° Ville de Lévis

The aggregate of the assessment rolls of the cities of Pintendre and Sainte-Étienne-de-Lauzon, the parishes of Sainte-Hélène-de-Breakeyville and Saint-Joseph-de-la-Pointe-de-Lévy and the cities of Saint-Jean-Chrysostome, Saint-Rédempteur and Saint-Romuald drawn up for the 2001, 2002 and 2003 fiscal years and of the assessment rolls of the cities of Charny, Lévis and Saint-Nicolas drawn up for the 2002, 2003 and 2004 fiscal years, shall constitute the assessment roll of the new Ville de Lévis for the 2002, 2003 and 2004 fiscal years;

With respect to any value entered on the new Ville de Lévis property assessment roll before the first roll is drawn up for the city pursuant to section 14 of the Act respecting municipal taxation, the value shall be considered to be based on, for the purposes of determining the actual value entered on the roll, the real estate market conditions as at 1 July 2000;

To determine the market conditions at the date mentioned in the preceding paragraph, the information relating to property transfers that occurred before or after that date may be used;

The date given in the second paragraph of this section shall appear, if applicable, on all notice of assessment, tax account, notice of roll alteration or assessor's certificate issued upon the updating of the roll;

The median proportion and the comparative factor of the new Ville de Lévis assessment roll for the 2002, 2003 and 2004 fiscal years that shall appear, if applicable, on any notice of assessment, tax account, notice of roll alteration or assessor's certificate issued upon the updating of the roll shall be those determined by the assessor of the city for the 2002 fiscal year;

The new Ville de Lévis shall have its first three-year assessment roll drawn up by its assessor, in accordance with section 14 of the Act respecting municipal taxation, for the 2005, 2006 and 2007 fiscal years;

5° From the date of his appointment, the assessor of each of the new cities of Gatineau, Lévis, Longueuil, Montréal and Québec is empowered to perform all acts required by the Act respecting municipal taxation and the regulations thereunder with respect to the assessment roll of each new city;

6° For a fiscal year prior to those for which the first assessment roll of each new city drawn up in accordance with section 14 of the Act respecting municipal taxation applies, the new cities of Gatineau, Lévis, Longueuil, Montréal and Québec may impose the surtax on non-residential immovables provided for in section 244.1 of that Act, the tax on non-residential immovables provided for in section 244.23 of that same Act or the surtax on vacant land provided for in section 486 of the Cities and Towns Act or 990 of the Municipal Code of Québec;

THAT this Order in Council come into force on the date of its publication in the *Gazette officielle du Québec*.

JEAN ST-GELAIS,  
*Clerk of the Conseil exécutif*

4640