

## Regulations and other acts

Gouvernement du Québec

### O.C. 1262-2001, 24 October 2001

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), amended by section 10 of chapter 27 of the Statutes of 2000, the Government may, by regulation, prescribe the rules for computing the sum provided for in section 261; define the standardized property 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 property value per inhabitant of a group of local municipalities; specify the nature of the 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; declare a local municipality ineligible under the scheme provided for in section 261 and 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 by Order in Council 1087-92 dated 22 July 1992;

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 equalization scheme was published in the *Gazette officielle du Québec* of 13 June 2001 on pages 2674 to 2676 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 State for Municipal Affairs and Greater Montreal and Minister of Municipal Affairs and Greater Montreal before the expiry of such 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 amendment;

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

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

JEAN ST-GELAIS,  
*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; 2000, c. 27, s. 10)

1. Section 5 of the Regulation respecting the equalization scheme is amended

(1) by substituting the following for paragraphs 7 and 8:

“(7) in the case of immovables contemplated in the second, third or fourth paragraph of section 255 of the Act respecting municipal taxation, the part of their standardized non-taxable values which corresponds to the percentage fixed in their respect by the Minister of Municipal Affairs and Greater Montréal, under section 261.3.1 of the Act, for the fiscal year for which the standardized property value is established”;

(2) by substituting “to 9.1” for “and 9” in paragraph 9.

2. Section 6 is amended

\* The Regulation respecting the equalization scheme, made by Order in Council 1087-92 dated 22 July 1992 (1992, *G.O.* 2, 4065) was last amended by the Regulation made by Order in Council 1133-97 dated 3 September 1997 (1997, *G.O.* 2, 4587). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 2000, updated to 1 November 2000.

(1) by substituting “7” for “8” in the first paragraph;

(2) by inserting the words “and Greater Montréal” after the word “Affairs” in the third paragraph;

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

“Where the Minister has fixed for the fiscal year, under section 261.3.1 of the Act, different percentages according to the category of immovables referred to in any of the second, third and fourth paragraphs of section 255 of the Act, the information related to the values referred to in paragraph 7 of section 5 of this Regulation must be broken down according to the category.”.

### 3. Section 9 is amended

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

“9. For the purposes of establishing the standardized aggregate taxation rate, revenues that are revenues of the municipality for the fiscal year in question and that come from the following shall be taken into consideration:

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

(2) non-property taxes, compensations and modes of tariffing that the municipality imposes on any person, for that fiscal year, by reason of the fact that that person is the owner, lessee or occupant of an immovable.”; and

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

“The part of the revenues from the general property tax established according to section 9.1, where the municipality has, under section 244.29 of the Act, fixed 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 consideration.”.

### 4. The following is inserted after section 9:

“9.1. The part of the revenues from the general property tax not taken into consideration for the purposes of establishing the standardized aggregate taxation rate, as contemplated in the fourth paragraph of section 9, 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 revenues that derive from the imposition of the tax on units of assessment belonging to any category provided for in sections 244.33 and 244.34 of the Act respecting municipal taxation; and

(2) the amount that is subtracted from the other amount is the amount of the revenues that would derive 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 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 revenues 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; and

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

(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, for a unit in respect of which only a percentage of a rate referred to in that clause is applied, solely the percentage corresponding to its taxable value.

The second and third paragraphs of section 6 and the second paragraph of section 8 shall apply, *mutatis mutandis*, and in particular considering the non-standardization of the taxable values, for the purposes of establishing the average rate.”.

### 5. Section 11 is amended

(1) by inserting the words “and Greater Montréal” after the word “Affairs” in the first paragraph; and

(2) by substituting “9.1” for “9” in the third and fourth paragraphs.

6. Section 12 is amended by substituting the word “réputé” for the word “censé” in the French text.

7. Section 20 is amended

(1) by substituting the words “Ville de Laval, Ville de” for the words “including those of Laval and”; and

(2) by substituting “9.1” for “9” in clause *a* of subparagraph 2 of the first paragraph.

8. Section 24 is amended by inserting the words “and Greater Montréal” after the word “Affairs”.

9. Section 26 is amended by striking out “or 4” in the second paragraph.

10. For the purposes of determining whether a local municipality is eligible for the equalization scheme and of establishing the equalization amount payable, where the standardized property value used is that which is established for a fiscal year prior to 2001, paragraphs 7 and 8 of section 5 and the first paragraph of section 9 of the Regulation respecting the equalization scheme, as they existed before the coming into force of this Regulation, shall apply rather than the provisions of paragraph 1 of section 1, paragraph 3 of section 2 and paragraph 1 of section 3 of this Regulation.

In such cases, the first paragraph of section 6 of the Regulation respecting the equalization scheme, as it existed prior to the coming into force of this Regulation, shall apply rather than the paragraph as amended by paragraph 1 of section 2 of this Regulation.

Notwithstanding the foregoing, the first paragraph of section 9 of the Regulation respecting the equalization scheme, as made by paragraph 1 of section 3 of this Regulation, shall apply for the purposes of establishing the equalization amount payable for every fiscal year starting in 2001, to the only extent that the revenues to which section 9 refers are used in the computation of the basic equalization amount under the second paragraph of section 16 of the Regulation respecting the equalization scheme.

11. 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. 1266-2001, 24 October 2001

Real Estate Brokerage Act  
(R.S.Q., c. C-73.1)

### Association des courtiers et agents immobiliers du Québec

#### — Chargeable fees and specialist titles — Amendments

By-law to amend the By-law respecting chargeable fees and specialist titles of the Association des courtiers et agents immobiliers du Québec

WHEREAS, under subparagraph 2 of the first paragraph of section 75 of the Real Estate Brokerage Act (R.S.Q., c. C-73.1), the Association des courtiers et agents immobiliers du Québec may, by by-law, approved by the Government, determine the fees to be charged for the issue, renewal or reinstatement of a certificate;

WHEREAS the Government, by Order in Council 1866-93 dated 15 December 1993, adopted the By-law respecting chargeable fees and specialist titles of the Association des courtiers et agents immobiliers du Québec;

WHEREAS the Association des courtiers et agents immobiliers du Québec adopted on 25 April 2001 the By-law to amend the By-law respecting chargeable fees and specialist titles of the Association des courtiers et agents immobiliers du Québec in order to raise the chargeable fees for the issue and renewal of a real estate broker's or agent's certificate by \$100;

WHEREAS, under sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), the text of that By-law was published as a draft, in the *Gazette officielle du Québec* of 22 August 2001 with a notice that it could be submitted to the Government for approval at the expiry of 45 days following that publication;

WHEREAS it is expedient to approve the By-law;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Finance:

THAT the By-law to amend the By-law respecting chargeable fees and specialist titles of the Association des courtiers et agents immobiliers du Québec, attached to this Order in Council, be approved.

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