

## Municipal Affairs

Gouvernement du Québec

### **O.C. 1536-2001, 19 December 2001**

Corrections to Order in Council 1045-2001 dated 12 September 2001 respecting the amalgamation of Ville de Matane, the municipalities of Petit-Matane and Saint-Luc-de-Matane and of Paroisse de Saint-Jérôme-de-Matane

WHEREAS, under Order in Council 1045-2001 dated 12 September 2001, Ville de Matane was constituted on 26 September 2001;

WHEREAS the Order in Council was made under section 125.11 of the Act respecting municipal territorial organization (R.S.Q., c. O-9), enacted by section 1 of chapter 27 of the Statutes of 2000;

WHEREAS, under section 59 of the Order in Council, the first general election was held on 25 November 2001;

WHEREAS, under section 125.30 of the Act respecting municipal territorial organization, enacted by section 143 of chapter 25 of the Statutes of 2001, the Government may, within six months following the first general election in the new municipality, amend any order made under section 125.27 of the Act, enacted by section 143 of chapter 25 of the Statutes of 2001;

WHEREAS it is expedient to amend Order in Council 1045-2001;

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

THAT Order in Council 1045-2001 dated 12 September 2001 be amended

(1) by inserting the following after section 8:

“8.1. Where, under one of the provisions of this Division, revenues from the city, the former Ville de Matane, the former Municipalité de Petit-Matane, the former Municipalité de Saint-Luc-de-Matane or the former Paroisse de Saint-Jérôme-de-Matane for a given fiscal year must be compared with revenues from the city for the next fiscal year, the revenues provided for in each of the budgets adopted for both fiscal years shall be taken into account.

Notwithstanding the foregoing, where a statement comparing the revenues provided for in the budget of the given fiscal year and the revenues that, according to a later forecast, will constitute the revenues of that fiscal year show the necessity to give an updated forecast of the budget forecasts, the updated forecasts are taken into account, provided that the statement be filed before the adoption of the city’s budget for the next fiscal year. If several successive statements are filed, the last one shall be taken into account.”;

(2) by substituting “16” for “14” in section 9;

(3) by inserting the following after subparagraph 2 of the second paragraph of section 10:

“(2.1) revenues taken into consideration in establishing the aggregate taxation rate and derived from compensations and modes of tariffing not referred to in subparagraph 2 of the first paragraph;

(4) by adding the following after the third paragraph of section 10:

“The rate specific to the category referred to in section 244.36 of the Act respecting municipal taxation does not constitute one of the rates of the general property tax referred to in the first paragraph and subparagraph 1 of the second paragraph. For the purposes of subparagraphs 2 and 3 of the second paragraph, the word “immovables” means business establishments where the business tax or the amount in lieu thereof is referred to.”;

(5) by inserting the words “that shall be paid by the Crown in right of Canada or by one of its mandataries” after the word “Act” at the end of the second paragraph of section 11;

(6) by substituting the following for the third paragraph of section 14:

“If the city avails itself of the power provided for in section 10 and if, for any of the fiscal years provided for in that section, a surtax or a tax on non-residential immovables is imposed, the city must provide for all the necessary rules of concordance to obtain the same results, for the purposes of this section, as if the general property tax were imposed for the fiscal year, under section 244.29 of the Act respecting municipal taxation, with a rate specific to the category provided for in section 244.33 of that Act.”;

(7) by substituting the words “last three” for the words “second and third” in the second paragraph of section 16;

(8) by substituting the words “last three” for the words “second and third” in the second paragraph of section 17;

(9) by inserting the words “that shall be paid by the Crown in right of Canada or by one of its mandataries” after the word “Act” at the end of the second paragraph of section 18;

(10) by substituting the words “last three” for the words “second and third” in the second paragraph of section 19;

(11) by adding the following after the first paragraph of section 20:

“For each of the fiscal years from 2002 to 2006, the city may, where under section 244.29 of the Act respecting municipal taxation, it imposes the general property tax with a rate specific to the category provided for in section 244.36 of that Act, set several such rates that differ according to the sectors; the same applies, where the city imposes the surtax on vacant land, for the rate of that surtax.”;

(12) by striking out “does not avail itself of the power provided for in section 244.29 of the Act respecting municipal taxation and” in the fifth paragraph of section 22;

(13) by adding the following after the fifth paragraph of section 22:

“For the purposes of the first five paragraphs, the mention of any tax or surtax also means the amount in lieu of the tax or surtax that must be paid either by the Government in accordance with the second paragraph of section 210 of the Act respecting municipal taxation, or by the Government in accordance with section 254 and the first paragraph of section 255 of that Act, or by the Crown in right of Canada or one of its mandataries.”;

(14) by substituting the following for section 33:

“33. For the first five fiscal years for which the city adopts a budget in respect of all its territory, a distinct special tax shall be imposed on the taxable immovables of each sector formed by the territory of the former Ville de Matane and the former Municipalité de Saint-Luc-de-Matane. The rate of that tax shall be determined, for each sector, by dividing the following amounts by the total of the taxable assessment amount of the sector according to the assessment roll in effect each year:

Former Ville de Matane

2002:	\$105, 093
2003:	\$91, 343
2004:	\$101, 499
2005:	\$113, 063
2006:	\$124, 128

Former Municipalité de Saint-Luc-de-Matane

2002:	\$11, 466
2003:	\$18, 588
2004:	\$17, 136
2005:	\$15, 369
2006:	\$13, 837

For those five fiscal years, a general property tax credit shall be granted on all the taxable immovables of each sector formed by the territory of the former Municipalité de Petit-Matane and of the former Paroisse de Saint-Jérôme-de-Matane.

The reduction of the general property tax rate related to that credit shall be established by dividing the following amounts by the total of the taxable assessment amount of that sector according to the assessment roll in effect each year:

Former Municipalité de Petit-Matane

2002:	\$74, 816
2003:	\$60, 585
2004:	\$63, 538
2005:	\$67, 011
2006:	\$70, 308

Former Paroisse de Saint-Jérôme-de-Matane

2002:	\$41, 743
2003:	\$49, 346
2004:	\$55, 098
2005:	\$61, 421
2006:	\$67, 656.

33.1. The property assessment rolls of the former municipalities of Saint-Luc-de-Matane and Petit-Matane, drawn up for the 2000, 2001 and 2002 fiscal years and the property assessment rolls of the former Ville de Matane and the former Paroisse de Saint-Jérôme-de-Matane, drawn up for the 1999, 2000 and 2001 fiscal years, shall constitute the property assessment roll of the city from the date of constitution of that city until 31 December 2001.

Notwithstanding section 119 of the Act respecting municipal territorial organization, no adjustment of the values to the assessment rolls referred to in this section is carried out for the 2001 fiscal year.

With respect to an entry on the assessment roll of the new city that precedes 1 January 2002, it is considered that for the purposes of establishing the actual value entered on that roll, the conditions in the property market respective to each of the property assessment rolls referred to in the first paragraph, have been taken into account, as they existed on 1 July of the second fiscal year that preceded the coming into force of those rolls.

For the purposes of determining the market conditions on that date, the information related to transfers of ownerships that occurred before and after that date may be taken into account.

The date of reference to the property market of each of the rolls referred to in the first paragraph, determined under the third paragraph, shall appear, where applicable, on any notice of assessment, tax account, notice of amendment to the roll or any assessor's certificate issued within the scope of the update of the roll.

The median proportions and comparative factors of the property assessment roll of the city for the 2001 fiscal year that must appear, where applicable, on any notice of assessment, tax account, notice of amendment to the roll or any assessor's certificate issued within the scope of the update of the roll are respectively those of the property assessment rolls referred to in the first paragraph.

33.2. The assessment rolls of the former municipalities of Saint-Luc-de-Matane and Petit-Matane, drawn up for the 2000, 2001 and 2002 fiscal years and the property assessment rolls of the former Ville de Matane and the former Paroisse de Saint-Jérôme-de-Matane, drawn up for the 2002, 2003 and 2004 fiscal years, shall constitute together the assessment roll of the city for the 2002, 2003 and 2004 fiscal years.

An adjustment to the values entered on the assessment rolls of the former municipalities of Saint-Luc-de-Matane and Petit-Matane drawn up for the 2000, 2001 and 2002 fiscal years and of the former Paroisse de Saint-Jérôme-de-Matane, drawn up for the 2002, 2003 and 2004 fiscal years shall be made as of 1 January 2002 by dividing those values by the median proportion of their respective assessment roll established for the 2002 fiscal year and by multiplying them by the median proportion of the assessment roll of the former Ville de Matane established for the 2002 fiscal year.

With respect to an entry on the assessment roll of the city that precedes the first assessment roll that the city shall have drawn up under section 14 of the Act respecting municipal taxation, it is considered that for the purposes of establishing the actual value entered on that roll, the conditions in the property market have been taken into account, as they existed on 1 July 2000.

For the purposes of determining the market conditions on that date, the information related to transfers of ownerships that occurred before and after that date may be taken into account.

1 July 2000 shall appear, where applicable, on any notice of assessment, tax account, notice of amendment to the roll or any assessor's certificate issued within the scope of the update of the roll.

The median proportion and the comparative factor of the city for the 2002, 2003 and 2004 fiscal years that must appear, where applicable, on any notice of assessment, tax account, notice of amendment to the roll or any assessor's certificate issued within the scope of the update of the roll shall be those established by the assessor of the former Ville de Matane for the 2002 fiscal year.

The city shall have the 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.

33.3. The assessor of the city is qualified, from the taking of effect of his contract as assessor, to perform all the acts required by the Act respecting municipal taxation and the regulations and by-laws made thereunder with respect to the assessment roll of the city."

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

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Gouvernement du Québec

## **O.C. 1537-2001, 19 December 2001**

An Act respecting municipal territorial organization  
(R.S.Q., c. O-9)

Corrections to Order in Council 1201-2001 dated 10 October 2001 respecting the Amalgamation of Ville de Val-d'Or and the municipalities of Dubuisson, Sullivan, Vassan and Val-Senneville