(29) by substituting "to 7" for "and 4" in the third paragraph of section 91;

(30) by substituting "in accordance with section 78" for "by the use of any source of revenue specified for that purpose imposed on the part of the territory that corresponds to that of the municipality" in the fourth paragraph of section 91;

(31) by inserting the words "and that are taken into consideration in establishing the aggregate taxation rate of the municipality" after the word "taxation" in subparagraph 4 of the fifth paragraph of section 91;

(32) by inserting "or from the application of the Act respecting duties on transfers of immovables (R.S.Q., c. D-15.1)" after the word "transfer" in subparagraph 8 of the fifth paragraph of section 91;

(33) by substituting the words "The council shall adopt" for the words "At the first meeting, the council shall adopt" in the first paragraph of section 103;

(34) by adding the following after the third paragraph of section 103:

"The treasurer or secretary-treasurer of a municipality referred to in section 4 who is not already required to apply section 105.4 of the Cities and Towns Act (R.S.Q., c. C-19), article 176.4 of the Municipal Code of Québec (R.S.Q., c. C-27.1) or a similar provision of the charter of the municipality is required to file, before the adoption of the city's budget for the 2002 fiscal year, at least the comparative statement related to the revenues provided by section 105.4.";

(35) by substituting "23 to 39" for "25 to 35" in section 113; and

(36) by inserting the following after section 122:

"122.1. Notwithstanding sections 573 and 573.1 of the Cities and Towns Act (R.S.Q., c. C-19), the council may negotiate with the holder of any assessment contract in effect on 1 January 2002 for a municipality which the city succeeds in order to enter into a unique contract respecting the assessment of the immovables of the entire territory of the city. The contract may not provide for a term extending beyond 31 December 2006.".

JEAN ST-GELAIS, Clerk of the Conseil exécutif Gouvernement du Québec

## **O.C. 1540-2001**, 19 December 2001

Corrections to Order in Council 1044-2001 dated 12 September 2001 respecting the amalgamation of Ville de Saint-Jérôme, Ville de Bellefeuille, Ville de Saint-Antoine and Ville de Lafontaine

WHEREAS, under Order in Council 1044-2001 dated 12 September 2001, Ville de Saint-Jérôme is constituted as of 1 January 2002;

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 the Government made certain corrections to Order in Council 1044-2001 dated 12 September 2001 by Order in Council 1171-2001 dated 3 October 2001 and Order in Council 1355-2001 dated 14 November 2001;

WHEREAS, under section 81 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 1044-2001;

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

THAT Order in Council 1044-2001 dated 12 September 2001, amended by Order in Council 1171-2001 dated 3 October 2001 and Order in Council 1355-2001 dated 14 November 2001, be further amended

(1) by inserting the following after section 14:

"14.1. Where, under one of the provisions of this Division, revenues from the city or a municipality referred to in section 4 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.

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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 inserting the following after subparagraph 2 of the second paragraph of section 16:

"(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 second paragraph;";

(3) by adding the following after the third paragraph of section 16:

"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.";

(4) 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 17;

(5) by substituting the following for the third paragraph of section 20:

"If the city avails itself of the power provided for in section 16 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.";

(6) by substituting the words "last three" for the words "second and third" in the second paragraph of section 22;

(7) by substituting the words "last three" for the words "second and third" in the second paragraph of section 23;

(8) 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 24;

(9) by substituting the words "last three" for the words "second and third" in the second paragraph of section 25;

(10) by adding the following after the first paragraph of section 26:

"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.";

(11) 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 28;

(12) by adding the following after the fifth paragraph of section 28:

"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.";

(13) by inserting the following after section 67:

"67.1. The property assessment rolls of Ville de Bellefeuille, Ville de Saint-Jérôme and Ville de Lafontaine, drawn up for the 2002, 2003 and 2004 fiscal years, and the property assessment roll of Ville de Saint-Antoine, drawn up for the 2001, 2002 and 2003 fiscal years constitute the property assessment roll of the city for the 2002, 2003 and 2004 fiscal years.

Notwithstanding section 119 of the Act respecting municipal territorial organization, no adjustment of the values to the rolls is carried out.

With respect to an entry on the property assessment roll of the city that precedes the first 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 property assessment roll 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 established respectively to 100 and 1.

The city shall cause the first property assessment roll to be drawn up by its assessor, in accordance with section 14 of the Act respecting municipal taxation, for the 2005, 2006 and 2007 fiscal years.

The assessor of the city is qualified, from the effective date of his contract, to perform all the acts required by the Act respecting municipal taxation and the regulations and by-laws made thereunder with respect to the property assessment roll of the new Ville de Saint-Jérôme.";

(14) by substituting "municipality shall be terminated on the earliest date between the date provided for its end, without any renewal, and 31 December 2002" for "municipality shall be terminated on 31 December 2002." at the end of section 71;

(15) by substituting the word "for" for the words "for the taxable immovables located in" in the second paragraph of section 72;

(16) by substituting the words "The council shall adopt" for the words "At the first meeting, the council shall adopt" in the first paragraph of section 92; and

(17) by adding the following after the third paragraph of section 92: "The treasurer or secretary-treasurer of a municipality referred to in section 4 who is not already required to apply section 105.4 of the Cities and Towns Act (R.S.Q., c. C-19), or a similar provision of the charter of the municipality is required to file, before the adoption of the city's budget for the 2002 fiscal year, at least the comparative statement related to the revenues provided by section 105.4.".

JEAN ST-GELAIS, Clerk of the Conseil exécutif

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