

“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.”;

(13) 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 48; and

(14) by adding the following after the fifth paragraph of section 48:

“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.”.

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

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Gouvernement du Québec

### **O.C. 1539-2001, 19 December 2001**

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

Corrections to Order in Council 1012-2001 dated 5 September 2001 respecting Ville de Grand-Mère, Ville de Shawinigan and Ville de Shawinigan-Sud, Municipalité de Lac-à-la-Tortue, Village de Saint-Georges and the parishes of Saint-Gérard-des-Laurentides and Saint-Jean-des-Piles

WHEREAS, under Order in Council 1012-2001 dated 5 September 2001, Ville de Shawinigan 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, under section 93 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 1012-2001;

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

THAT Order in Council 1012-2001 dated 5 September 2001 be amended

(1) by adding “in section 78 or in section 91” at the end of the second paragraph of section 24;

(2) by inserting the following after section 24:

“24.1. 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.

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.”;

(3) by inserting the following after subparagraph 2 of the second paragraph of section 26:

“(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;”;

(4) by adding the following after the third paragraph of section 26:

“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 27;

(6) by substituting the following for the third paragraph of section 30:

“If the city avails itself of the power provided for in section 26 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 32;

(8) by substituting the words “last three” for the words “second and third” in the second paragraph of section 33;

(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 34;

(10) by substituting the words “last three” for the words “second and third” in the second paragraph of section 35;

(11) by adding the following after the first paragraph of section 36:

“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 38;

(13) by adding the following after the fifth paragraph of section 38:

“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 the first paragraph of section 78:

“78. Subject to section 91, the expenses related to any debt incurred by any municipality referred to in section 4 shall continue to be financed by the revenues derived exclusively from the territory of the municipality or from a portion of that territory. Any surplus from such municipality shall remain to the exclusive benefit of the inhabitants and ratepayers of the territory of that municipality or a part of that territory. To determine if the financing charge or surplus benefit covers only one part of the territory, the rules that apply on 31 December 2001 respecting the financing of the expenses related to the debt or source of revenue that produced the surplus shall be taken into account.

Where the expenses related to any debt incurred by any municipality referred to in section 4, for the 2001 fiscal year, were not financed by the use of a source of revenue specific for that purpose, the city may continue to finance them by using revenues unreserved for other purposes from the territory of the municipality. The same applies where those expenses were financed, for that fiscal year, by the use of revenues from a tax imposed for that purpose on all the taxable immovables located on the territory.

If it avails itself of the power provided for in the second paragraph with respect to a debt, the city may not, for purposes of establishing the tax burden provided for in section 26, charge to the revenues from taxation specific to non-residential sectors that come from the territory in question a percentage of the financing of the expenses related to that debt greater than the percentage corresponding to the quotient obtained by dividing the total of those revenues by the revenues provided for in subparagraphs 1 to 7 of the fifth paragraph of section 91 and derived from that territory. Where the tax burden is established for the 2002 fiscal year or a subsequent fiscal year, the revenues of the preceding fiscal year shall be taken into consideration, for the purposes of that division.

For the purposes of the third paragraph, the revenues of a fiscal year shall be those provided in the budget adopted for that fiscal year. Notwithstanding the foregoing, where a statement comparing the revenues provided for in the budget and the revenues that, according to a subsequent 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.

For the purposes of the third paragraph, "revenues of taxation specific to non-residential sectors" mean the revenues composed of

- (1) the revenues derived from business taxes;
- (2) the revenues derived from the surtax or tax on non-residential immovables;
- (3) the revenues derived from the general property tax that are not taken into consideration in the establishment of the aggregate taxation rate where, under section 244.29 of the Act respecting municipal taxation (R.S.Q., c. F-2.1), several rates of that tax are set;
- (4) the revenues derived from the amount in lieu of a tax referred to in any of paragraphs 1 to 3 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, with the exception, where the amount stands in lieu of the general property tax, of revenues that would be taken into consideration in the establishment of the aggregate taxation rate if it were the tax itself.;
- (15) by substituting "Are deemed to constitute expenses related to any debt of any municipality referred to in section 4 and financed by revenues derived from the entire territory of the municipality the" for the word "The" at the beginning of the second paragraph of section 78;
- (16) by substituting the words "that municipality" for the words "a municipality subject to this amalgamation" in the second paragraph of section 78;
- (17) by substituting the words ". The same applies for the" for the words "shall continue to burden the taxable immovables located in the part of the territory of the city that corresponds to the territory of that municipality. The" in the second paragraph of section 78;

(18) by substituting "referred to in section 4" for "referred to in the first paragraph" in the second paragraph of section 78;

(19) by striking out the words "shall continue to burden the taxable immovables located in the part of the territory of the city that corresponds to the territory of that municipality" in the second paragraph of section 78;

(20) by substituting the words "actuarial liability referred to in the sixth paragraph" for the words "actuarial liability referred to in the second paragraph" in the third paragraph of section 78;

(21) by substituting the words "any liability referred to in the sixth paragraph" for the words "any liability referred to in the second paragraph" in the third paragraph of section 78;

(22) by substituting "Are deemed to constitute a surplus or expenses related to any debt of any municipality referred to in section 4, respectively, the" for "The" in the fourth paragraph of section 78;

(23) by striking out the words "shall continue to be credited to or to burden, as the case may be, all or part of the taxable immovables of the sector formed by the territory of that municipality" in the fourth paragraph of section 78;

(24) by adding the following after the sixth paragraph of section 81:

"The property assessment roll of the unorganized territories of Municipalité régionale de comté du Centre-de-la-Mauricie, drawn up for the 2001, 2002 and 2003 fiscal years, is also part, for the purposes of the first six paragraphs, of the property assessment roll of the city for the 2002 and 2003 fiscal years.";

(25) by striking out the first sentence of the second paragraph of section 82;

(26) by substituting "on the earliest date between the date provided for its end, without any renewal, and 31 December 2002" for "on 31 December 2002" at the end of section 89;

(27) by substituting the word "for" for the words "for the taxable immovables located in" in the second paragraph of section 90;

(28) by substituting "Notwithstanding the foregoing, any such decision may not cover what is deemed to constitute such expenses, under any of the last three paragraphs of section 78. The following expenses also may not" for "The following expenses may not" in the second paragraph of section 91;

(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*

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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.