

## Draft Regulations

### Draft Regulation

An Act respecting the Communauté métropolitaine de Montréal  
(R.S.Q., c. C-37.01)

An Act respecting the Communauté métropolitaine de Québec  
(R.S.Q., c. C-37.02)

#### Metropolitan community — Program to share the growth of the tax base

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the Regulation respecting the program to share the growth of a metropolitan community's tax base, the text of which appears below, may be made by the Government upon the expiry of 45 days from this publication.

The purpose of this draft Regulation is to prescribe the rules that a metropolitan community must comply with to meet the requirements of a program to share the growth of the tax base.

To this end, the draft Regulation establishes the limits within which the metropolitan community may exercise its discretion concerning, namely,

- (1) the determination of the local municipalities, among the local municipalities situated within its territory, that must contribute and those that must receive an aliquot share of the sum that the contributions represent;
- (2) the calculation of the sum of the contributions and aliquot shares; and
- (3) the use of the amount that is not apportioned among the local municipalities out of the sum that the contributions represent.

To this day, the study of this file does not show any direct impact on citizens or businesses.

Further information may be obtained by contacting Mtre. André Carrier, 10, rue Pierre-Olivier-Chauveau, 3<sup>e</sup> étage, Québec (Québec) G1R 4J3 (tel. : (418) 691-2030; fax : (418) 644-6725).

Any interested person having comments to make on the draft Regulation is asked to send them in writing, before the expiry of the 45-day period, to the Minister of State for Municipal Affairs and Greater Montréal, the Environment and Water and Minister of Municipal Affairs and Greater Montréal, 10, rue Pierre-Olivier-Chauveau, 4<sup>e</sup> étage, Québec (Québec) G1R 4J3.

ANDRÉ BOISCLAIR,  
*Minister of State for Municipal Affairs  
and Greater Montréal, the Environment  
and Water  
and Minister of Municipal Affairs  
and Greater Montréal*

### Regulation respecting the program to share the growth of a metropolitan community's tax base

An Act respecting the Communauté métropolitaine de Montréal  
(R.S.Q., c. C-37.01)

An Act respecting the Communauté métropolitaine de Québec  
(R.S.Q., c. C-37.02)

#### DIVISION I OBJECT

**1.** This Regulation prescribes the rules that a metropolitan community shall comply with to meet the requirements of a program to share the growth of the tax base either under section 180 of the Act respecting the Communauté métropolitaine de Montréal (R.S.Q., c. C-37.01) or section 170 of the Act respecting the Communauté métropolitaine de Québec (R.S.Q., c. C-37.02).

#### DIVISION II CONTRIBUTIONS ESTABLISHED BY THE PROGRAM

**2.** In order to determine which local municipalities whose territory is situated within the community's territory shall contribute to the sharing and to calculate the amount of each contribution, the community shall

(1) take into account only the municipalities whose tax base has increased and calculate the amount of the contributions according to their growth; or

(2) take into account all the municipalities and calculate, for one part, the amount of the contributions according to the tax bases of the municipalities without considering their progression and, for the other part, the amount according to their growth.

The community shall not require more than one contribution per fiscal year for a municipality.

**3.** The community shall provide that the tax base taken into account without considering its progression equals to

(1) the standardized property value established for the current fiscal year in accordance with Division I of Chapter XVIII.1 of the Act respecting municipal taxation (R.S.Q., c. F-2.1);

(2) the fiscal potential established for the current fiscal year in accordance with section 261.5 of that Act; or

(3) the fiscal potential that would be established for the current fiscal year if the number 0.48 in subparagraph 2 of the first paragraph of section 261.5 of that Act were replaced by a lower number fixed by the community.

For the purposes of this Regulation, “current fiscal year” means the fiscal year for which the amount of the contribution is calculated.

**4.** The community shall provide that the growth of the tax base equals to

(1) the positive difference obtained by subtracting the standardized property value established for the reference fiscal year determined under the second paragraph of this section from the standardized property value established in accordance with Division I of Chapter VIII.1 of the Act respecting municipal taxation for the current fiscal year; or

(2) the positive sum resulting from adding the positive or negative differences obtained by performing separate subtractions for each fiscal year referred to in section 5 with respect to values added to or withdrawn from the property assessment roll.

The community determines the reference fiscal year by providing that it shall be either the third fiscal year preceding the current fiscal year or a year it fixes. In the latter case, the community may not fix more than one reference fiscal year for the current fiscal years during which the same property assessment roll applies to Ville de Montréal or Ville de Québec, as the case may be.

**5.** In the case referred to in subparagraph 2 of the first paragraph of section 4, the total standardized values withdrawn from the property assessment roll are subtracted from the total values added to the roll. A separate subtraction is done for the reference fiscal year, the current fiscal year and, if applicable, any intermediate fiscal year.

For the purposes of the first paragraph,

(1) the addition or withdrawal of a value is what the community defines as such under the third paragraph; and

(2) the standardized value is the product obtained by multiplying the added or withdrawn value by the factor established in respect of the property assessment roll under section 264 of the Act respecting municipal taxation.

The community shall define what constitutes additions or withdrawals of values with respect to the property assessment roll. The definitions may refer to all or part of the cases where an immovable is added to or struck off the roll and all or part of the events mentioned in paragraphs 6 and 7 of section 174 of the Act respecting municipal taxation. The community shall take into account the possibilities of specifying what it intends to define as an addition or a withdrawal, in accordance with that Act or agreements entered into with the municipal bodies responsible for the assessment and that have jurisdiction over the rolls concerned.

**6.** The average growth of a municipality is established on the basis of the growth of the tax base measured for that municipality.

For this purpose, the measured growth is divided by the number of fiscal years, reduced by 1, included in the group formed by the reference fiscal year, the current fiscal year and, where applicable, any intermediate fiscal year.

**7.** The community shall provide for the percentage of average growth that is to be taken into account in calculating the contribution amounts.

It may fix different percentages, on the one hand, for the part of the average growth attributable to the values of the immovables that may be subject to a property taxation mode specific to the non-residential area and, on the other hand, for the rest of the average growth. The percentage referred to in the first instance shall be higher than the other percentage, but it must not exceed three times that percentage.

The values of the immovables referred to in the second paragraph are those applicable under subparagraph 2 of the first paragraph of section 261.5 of the Act respecting municipal taxation, considering the second paragraph of that section.

**8.** In the case referred to in subparagraph 1 of the first paragraph of section 2, the community shall fix a single rate by which the result obtained is multiplied, for each municipality in question, following the application of any percentage fixed under section 7.

Subject to section 10, the product resulting from this multiplication constitutes the amount of the municipality's contribution.

**9.** In the case referred to in subparagraph 2 of the first paragraph of section 2, the community fixes

(1) a single rate for multiplying the result obtained, for each municipality in question, following the application of any percentage fixed under section 7; and

(2) a single rate for multiplying the tax base, determined in compliance with section 3, for each municipality in question.

Subject to section 10, the sum of the products resulting from the multiplications referred to in subparagraphs 1 and 2 of the first paragraph constitutes the amount of the municipality's contribution. If no tax base growth has been measured for the municipality, only the product resulting from the multiplication referred to in subparagraph 2 constitutes, subject to the same condition, the amount of its contribution.

The rates referred to in subparagraphs 1 and 2 of the first paragraph shall be fixed in such a way that at least half the sum equal to all the contributions of the municipalities for the current fiscal year is derived from the products of the multiplications referred to in subparagraph 1 of the first paragraph.

**10.** The community shall provide for the reduction in the amount of the contribution in accordance with the rules prescribed in this section.

For each municipality that must contribute to the sharing, a quotient is calculated by dividing the amount of its contribution by the population. The average of the calculated quotients is then determined.

If the calculated quotient for a municipality is five times higher than the average, the amount of its contribution is reduced to eliminate the amount in excess.

The amount in excess is apportioned, in proportion with the amounts of their contributions, among the municipalities referred to in the second paragraph that do not have a reduction. The excess share calculated in respect of a municipality is added to the amount of its contribution.

The second paragraph applies again, as many times as the amount of the contribution is increased, to take into account the new amount. The third and fourth paragraphs apply again, if the same is true of the second paragraph, as long as the condition referred to in the third paragraph is met.

### **DIVISION III** APPORTIONMENT OR USE OF THE SUM OF THE CONTRIBUTIONS

**11.** If the community provides in the program that all or part of the sum equal to all the contributions is to be apportioned among the local municipalities whose territory is situated within its territory, the sum must be apportioned according to a combination of criteria that comply with sections 12 to 16.

**12.** The community shall provide that the shares of the sum to be apportioned be calculated according to a combination of the criteria referred to in sections 13 and 14 or of those referred to in sections 13 to 15.

**13.** The first compulsory criterion for apportionment is the proportion represented by the population of the municipality for which the share is calculated in relation to the total population of the local municipalities situated within the community's territory.

**14.** The second compulsory criterion for apportionment is the proportion represented by the community's tax base per capita in relation to the tax base per capita of the municipality for which the aliquot share is calculated.

The tax base of a municipality that is divided by its population is the base determined by the community in accordance with section 3.

The community's tax base per capita is the quotient obtained by dividing the total of the tax bases of the local municipalities situated within the community's territory by the total population of these municipalities.

**15.** The optional criterion for apportionment is the proportion represented by the average value of the dwellings located within the community's territory in relation to the average value of the dwellings located within the territory of the municipality for which the aliquot share is calculated.

**16.** According to the possibility selected under section 12, the community shall prescribe that the proportion established under section 13 is to be used to multiply either

(1) the proportion established under section 14; or

(2) the sum obtained by adding the parts, determined in accordance with the second paragraph, of the proportions established under sections 14 and 15.

In the case referred to in subparagraph 2 of the first paragraph, the community shall fix two percentages the sum of which is 100% and which, applied respectively to both the proportions referred to in that paragraph, determine the part of each proportion that is to be considered in adding the parts as provided.

**17.** In addition to the apportionment referred to in this Division and the payment provided for in the second paragraph of one of the paragraphs referred to in section 1, the community may establish that it shall use the sum of all the contributions or any amount left over after such apportionment or payment, as the case may be, to finance operating expenditures relating to equipment, infrastructures, services or activities of metropolitan scope, except the equipment referred to in Schedule V to the Act respecting the Communauté métropolitaine de Montréal.

#### **DIVISION IV** **TRANSITORY AND FINAL**

**18.** The third paragraph of section 9 is inoperative during the first two fiscal years to which the program applies.

**19.** This Regulation comes into force on the fifteenth day following its publication in the *Gazette officielle du Québec*.

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## **Draft Regulation**

Environment Quality Act  
(R.S.Q., c. Q-2)

### **Quality of the atmosphere** **— Amendments**

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1) and section 124 of the Environment Quality Act (R.S.Q., c. Q-2), that the Regulation to amend the Regulation respecting the quality of the atmosphere, the text of which appears below, may be made by the Government upon the expiry of 60 days following this publication.

The purpose of the draft Regulation is to substitute easier-to-apply equipment standards and efficient emission abating processes for volatile organic compounds emission standards that are applicable to paint, ink and adhesive manufacturing.

To that end, the draft Regulation extends to paint, ink and adhesive manufacturing operations the provisions that already apply to organic solvent manufacturing operations. It also prescribes minimum standards for equipment and processes as regards the design of vats and mixing mills used to mix ingredients entering into the manufacture of these products and as regards the use of such vats.

The impact of the draft Regulation on businesses manufacturing paint, ink and adhesive will be to force them to modify or repair the vat lids that are not adequately closed and in certain cases to replace those that would be too costly or impossible to repair or modify.

The draft Regulation will also force businesses to ensure that their manpower take better care in operating the vats.

Further information may be obtained by contacting Martin Lecours, Direction des politiques du secteur industriel, Ministère de l'Environnement, édifice Marie-Guyart, 7<sup>e</sup> étage, boîte 71, 675, boulevard René-Lévesque Est, Québec (Québec) G1R 5V7, by telephone: (418) 521-3950, ext. 4973, fax: (418) 646-0001 or e-mail: martin.lecours@menv.gouv.qc.ca