

“47.1. The time period in the first paragraph of section 474.1 of the Cities and Towns Act does not apply to the first report on the financial position of the municipality to be made by the mayor of the central municipality.

The mayor must, however, make such a report before the parts of the budget for the fiscal year 2006 are submitted for adoption to the regular council and to the urban agglomeration council, as the case may be.

47.2. A by-law adopted by the urban agglomeration council before the coming into force of this Order pursuant to section 69 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations need not be preceded by a notice of motion and the by-law may be published to meet the publication requirement for its coming into force before the expiry of the time period prescribed in section 115 of that Act or before the approval required under the third paragraph of that section.

47.3. A tax by-law adopted by the council of a related municipality before the coming into force of this Order need not be preceded by a notice of motion.

The by-law may be published to meet the publication requirement for its coming into force before the expiry of the time period prescribed in section 115 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations or before the approval required under the third paragraph of that section.

47.4. If, on 1 January 2006, the budget of the central municipality is not adopted, the fifth paragraph of subsection 3 of section 474 of the Cities and Towns Act is applied as follows:

(1) for the purposes of the appropriations applicable for urban agglomeration purposes, the budget adopted by the city council for the fiscal year 2005, modified so that all the appropriations provided for are reduced by 60%, is considered to be the budget for the preceding fiscal year; and

(2) for the purposes of the appropriations applicable for purposes other than urban agglomeration purposes, the budget adopted by the city council for the fiscal year 2005, modified so that all the appropriations provided for are reduced by 30%, is considered to be the budget for the preceding fiscal year.

If, on 1 January 2006, the budget of the reconstituted municipality is not adopted, the fifth paragraph of subarticle 3 of article 954 of the Municipal Code of Québec (R.S.Q., c. C-27.1) is applied with, for the purposes of the applicable appropriations, the last budget adopted by the former municipality whose territory cor-

responds to that of the reconstituted municipality, modified so that all the appropriations provided for are reduced by 30%, being considered to be the budget for the preceding fiscal year.

47.5. The provisions of Title V of this Order are deemed to conform to those of Division III of Chapter V of the Act respecting the consultation of citizens with respect to the territorial reorganization of certain municipalities and to any directive issued by the Minister of Municipal Affairs and Regions pursuant to the second paragraph of section 120 of that Act, amended by section 160 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations.”

16. Section 48 of the Order is replaced by the following:

“48. This Order in Council comes into force on 1 January 2006, the date on which the reorganization of the city becomes effective, except the provisions in the Order that are meant to apply to an act which may be performed in advance of the reorganization pursuant to the Act respecting the exercise of certain municipal powers in certain urban agglomerations; those provisions come into force on 10 December 2005.”

17. Order in Council 970-2005 dated 19 October 2005 concerning the reconstitution of Ville de Dorval is amended by inserting the following after section 1:

“1.1. The city may use the name “Cité de Dorval” to designate itself.”

18. This Order in Council comes into force on force on 10 December 2005”.

ANDRÉ DICAIRE,
Clerk of the Conseil exécutif

7325

Gouvernement du Québec

O.C. 1210-2005, 7 December 2005

An Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., c. E-20.001)

Various taxation measures relating to the reorganization

WHEREAS the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., c. E-20.001) was assented to on 17 December 2004;

WHEREAS the Act provides that the Government may make various orders to carry out the reorganization resulting from the consultation of citizens held pursuant to the Act respecting the consultation of citizens with respect to the territorial reorganization of certain municipalities (2003, c. 14);

WHEREAS section 122 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations provides that the Government may make any order, in keeping with the object of the Act, to further clarify the scope of a provision of the Act or to correct any omission;

WHEREAS it is expedient to make an order to correct certain omissions in relation to taxation matters;

IT IS ORDERED, therefore, on the recommendation of the Minister of Municipal Affairs and Regions, as follows:

1. In the event that the application of section 244.49.1 of the Act respecting municipal taxation (R.S.Q., c. F-2.1) operates so that, among the general property tax rates fixed for the fiscal year 2005 in respect of the territory of a reconstituted municipality, the rate specific to a category of immovables is, in proportion to the specific rate of another category, lesser than the minimum or greater than the maximum allowed under the rules set out in sections 244.39 to 244.49 of that Act, the reconstituted municipality may depart from those rules to the extent provided in the second paragraph if it fixes rates specific to the same categories for any of the 2006, 2007, 2008, 2009 and 2010 fiscal years.

If the municipality exercises that power, the proportion between the rates specific to the categories it fixes for a fiscal year must be the same as the existing proportion for the fiscal year 2005 in respect of its territory, or vary to a lesser extent than that latter proportion in reference to what a proportion meeting the rules in sections 244.39 to 244.49 of the Act respecting municipal taxation would be.

2. Sections 3 to 9 apply to a reconstituted municipality if the tax burden established for a category of immovables situated in its territory for the fiscal year 2006 exceeds 105% of the tax burden established for that category for the fiscal year 2005.

“Category of immovables” means any group of units of assessment or parts of such units that was or could have been determined under section 254 of the Act to again amend various legislative provisions concerning municipal affairs (2003, c. 19) for the fiscal year 2005 in respect of the territory of the reconstituted municipality.

The fiscal burden for each of the fiscal years 2005 and 2006 is established in the manner set out in the provisions of the charter of the city providing for a transitional scheme to limit variations in the tax burden.

In addition, however, to the determination of categories of immovables under the second paragraph, the following modifications apply:

(1) the only revenues used to finance expenditures relating to debts that are excluded from the tax burden are revenues that derive from taxes on the immovables in one part of the territory of the reconstituted municipality only, or from modes of tariffing; and

(2) for the fiscal year 2006, the revenues making up the tax burden consist of the sum of the revenues provided for in the reconstituted municipality’s budget and those provided for in the part of the central municipality’s budget dealing with urban agglomeration revenues.

For the purposes of the third paragraph, “charter” has the meaning assigned by section 129 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations.

3. For any of the fiscal years 2006 to 2010, the reconstituted municipality may choose to pay a sum to the central municipality to reduce the amount of taxes imposed by the central municipality on the immovables in the territory of the reconstituted municipality in a given category and the amount of compensations standing in lieu of such taxes.

The resolution enabling the reconstituted municipality to exercise that power must specify every category of immovables in respect of which the power is exercised, and the amount of the sum to be paid to the central municipality. If two or more categories are specified in the resolution, the reconstituted municipality must fix a separate amount for each.

The amount fixed by the reconstituted municipality in respect of a category of immovables cannot exceed the amount corresponding to a percentage of the excess calculated under section 2 in respect of the category. The maximum percentage is 100% for the fiscal year 2006, 80% for the fiscal year 2007, 60% for the fiscal year 2008, 40% for the fiscal year 2009 and 20% for the fiscal year 2010.

A resolution that is not in conformity with a rule in the second and third paragraphs is without effect.

4. The reconstituted municipality may borrow all or any part of the sum it decides to pay to the central municipality.

The maximum term of the loan is 20 years and the loan cannot be renewed.

The loan by-law requires the approval of the Minister of Municipal Affairs and Regions and not that of persons qualified to vote.

5. If the reconstituted municipality for a fiscal year exercises the power under section 3, it must, on or before the eighteenth day following the adoption of the part of the central municipality's budget for that fiscal year dealing with urban agglomeration revenues, send a certified copy of the resolution referred to in that section to the central municipality.

The reconstituted municipality may, however, because of the effect provided for in section 7, defer the sending of the resolution up to the twenty-fifth day following that adoption.

A copy of the resolution sent after the 25-day period allowed by the second paragraph is without effect.

6. If the reconstituted municipality exercises the power under section 3 for a fiscal year in respect of a category of immovables, a credit is granted by the central municipality to reduce the amount that would otherwise be payable as taxes imposed by the central municipality for that fiscal year on the immovables in that category situated in the territory of the reconstituted municipality, and as compensations standing in lieu of taxes.

The amount of the credit is calculated using a reduction rate that is the quotient obtained by dividing the first of the following numbers by the second:

(1) the dividend is the amount of the sum required to be paid by the reconstituted municipality to the central municipality under section 3 for the fiscal year in respect of the category; and

(2) the divisor is the total of the values of the units of assessments and parts thereof which, because of section 254 of the Act to again amend various legislative provisions concerning municipal affairs, make up the category.

To establish the reduction rate, the values referred to in subparagraph 2 of the second paragraph are those appearing in the summary of the property assessment roll of the reconstituted municipality for the fiscal year

concerned, in accordance with section 254 of the Act to again amend various legislative provisions concerning municipal affairs, and having regard to sections 167 to 170 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations, adjusted in the manner provided in section 82 of that latter Act.

To calculate the amount of the credit, the value of the unit of assessment to which the specific rate of the general property tax imposed by the urban agglomeration council of the central municipality applies for the fiscal year, used to determine the unit's inclusion in the category of immovables concerned, is multiplied by the reduction rate. If only a part of the specific rate is applicable to the unit, the unit's value is multiplied by the equivalent part only of the reduction rate for the category.

The amount of the credit is to appear in the demand for payment of the taxes imposed by the urban agglomeration council. The tax account must have a section or appendix explaining in general terms with examples, or in reference to a particular situation, how the amount of the credit was established.

The granting of the credit has no effect on the establishment of the central municipality's urban agglomeration aggregate taxation rate provided for in sections 100 to 102 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations.

7. If the resolution required to be sent by the reconstituted municipality pursuant to section 5 is sent after the expiry of the time period set out in the first paragraph of that section but before the expiry of the time period allowed by the second paragraph of that section, the minimum 30-day period allowed a debtor of a property tax to make the first instalment or single payment under section 252 of the Act respecting municipal taxation is reduced to 23 days for an amount of taxes that has been reduced because of the credit granted under section 6.

8. A reconstituted municipality having exercised the power under section 3 for a fiscal year must pay the applicable sum to the central municipality not later than the mid-point in the period between the dates indicated in the tax accounts as deadlines for the first and last instalments of the general property tax imposed for the fiscal year by the urban agglomeration council of the central municipality. If that mid-point is between two successive dates, reference is to be made to the later date.

Any sum or part of a sum that has not been paid on the expiry of the applicable time period is considered, for the purpose of added interest and penalties, if any, to be an amount of the general property tax referred to in the first paragraph that is due and payable.

If any part of the principal, interest and penalties, if any, remains unpaid more than three months after the expiry of the applicable time period, the reconstituted municipality is deprived of the power set out in section 3 for every subsequent fiscal year among those mentioned in that section.

9. For the fiscal year 2006, as soon as the part of the central municipality's draft budget dealing with urban agglomeration revenues becomes public, the central municipality must provide each reconstituted municipality with the information required to establish, as provided in section 2, the tax burden for the fiscal year 2005 in respect of each category of immovables situated in the territory of the reconstituted municipality, as well as the part of the tax burden for the fiscal year 2006 in respect of each such category that corresponds to the urban agglomeration revenues as shown in the draft budget.

For the purposes of the first paragraph, the part of the draft budget referred to becomes public on the earlier of the time it is presented to the public and the time it is officially made available to the officers to which the third paragraph of section 178 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations refers.

If the part of the central municipality's budget dealing with urban agglomeration revenues differs on being adopted from the version contained in the draft budget, each reconstituted municipality having received information under the first paragraph that because of the adoption has become inaccurate is to be provided by the central municipality with a corrected version of the information not later than the day after the adoption of that part of the budget.

10. This Order in Council comes into force on the day it is published in the *Gazette officielle du Québec*.

ANDRÉ DICAIRE,
Clerk of the Conseil exécutif

7321

Gouvernement du Québec

O.C. 1211-2005, 7 December 2005

An Act respecting the exercise of certain municipal powers in certain urban agglomerations
(R.S.Q., c. E-20.001)

Urban agglomeration of Québec

WHEREAS Ville de Québec was constituted on 1 January 2002 by the coming into force of section 2 and Schedule II to the Act to reform the municipal territorial organization of the metropolitan regions of Montréal, Québec and the Outaouais (2000, c. 56);

WHEREAS the territory of the city includes the territories of the former Ville de L' Ancienne-Lorette and the former Municipalité de Saint-Augustin-de-Desmaures;

WHEREAS, in accordance with the Act respecting the consultation of citizens with respect to the territorial reorganization of certain municipalities (2003, c. 14), a referendum poll was held on 20 June 2004 in the sectors of the city corresponding to the territories of the former municipalities on the possibility of reconstituting them as local municipalities;

WHEREAS the answer given to the referendum question by the qualified voters was deemed to be affirmative within the meaning of section 43 of the Act and consequently, the Government, by order, reconstituted as local municipalities the inhabitants and ratepayers of those sectors;

WHEREAS the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., c. E-20.001) provides that the urban agglomeration of Québec is made up of the territories of Ville de Québec, Ville de L' Ancienne-Lorette and Municipalité de Saint-Augustin-de-Desmaures and determines the municipal powers that, rather than being exercised separately for each local municipal territory included in the urban agglomeration, must be exercised globally for the urban agglomeration;

WHEREAS, by Order in Council 596-2004 dated 21 June 2004, the Government, in accordance with section 51 of the Act respecting the consultation of citizens with respect to the territorial reorganization of certain municipalities, established a transition committee to participate, together with the administrators and employees of the city and with any persons elected in advance in the reconstituted municipalities, in the establishment of the conditions most conducive to facilitating the transition between the successive municipal administrations;