

Regulations and other acts

Gouvernement du Québec

O.C. 661-2008, 25 June 2008

An Act respecting municipal taxation
(R.S.Q., c. F-2.1)

Equalization scheme

Regulation respecting the equalization scheme

WHEREAS, under paragraph 7 of section 262 of the Act respecting municipal taxation (R.S.Q., c. F-2.1), amended by section 86 of chapter 18 of the Statutes of 2008, the Government may by regulation establish the equalization scheme provided for in section 261 and set the rules provided for in the second paragraph of that section;

WHEREAS the Government made the Regulation respecting the equalization scheme by Order in Council 1198-2002 dated 9 October 2002, which was amended by Order in Council 345-2007 dated 16 May 2007;

WHEREAS the Entente sur un nouveau partenariat fiscal et financier avec les municipalités provides for a re-examination of the equalization formula, and the re-examination, carried out by the Government in collaboration with the municipal associations, allowed for the establishment of a reviewed formula;

WHEREAS it is expedient to replace the Regulation;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), the draft of the Regulation respecting the equalization scheme was published in the *Gazette officielle du Québec* of 23 April 2008 with a notice that it could be made by the Government on the expiry of 45 days following that publication and that any person wishing to comment on the draft Regulation could do so in writing to the Minister of Municipal Affairs and Regions within the 45-day period;

WHEREAS no comments on the draft Regulation were received within the 45-day period;

WHEREAS it is expedient to make the Regulation with amendment;

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

THAT the Regulation respecting the equalization scheme, attached to this Order in Council, be made.

GÉRARD BIBEAU,
Clerk of the Conseil exécutif

Regulation respecting the equalization scheme

An Act respecting municipal taxation
(R.S.Q., c. F-2.1, s. 262, par. 7; 2008, c. 18, s. 86)

CHAPTER I GENERAL AND INTERPRETATION

1. An equalization scheme comprising two parts is hereby established. The first part is more general and covers a certain number of municipalities, while the second part covers a smaller number of municipalities among the most disadvantaged municipalities.

Under the scheme, the Government pays a sum computed in accordance with Chapter III to any local municipality whose eligibility under the scheme is determined in accordance with Chapter II.

2. This Regulation applies to local municipalities to which the Act respecting municipal taxation (R.S.Q., c. F-2.1) applies, including regional county municipalities under section 8 of the Act respecting municipal territorial organization (R.S.Q., c. O-9).

For the purposes of this Regulation,

(1) “current fiscal year” means the fiscal year for which it is determined whether or not a local municipality is eligible under either part of the scheme and, where applicable, for which the equalization amount payable is computed;

(2) “year of reference” means the fiscal year for which data are used to determine whether or not a local municipality is eligible under either part of the scheme or to compute, where applicable, the equalization amount payable;

(3) “neutrality amount” means the amount that a local municipality is entitled to receive during a fiscal year that makes the financial consequences of an amalgamation or annexation neutral, under the government program, as related to the application of this Regulation;

(4) “equalization amount” means the amount that a local municipality is entitled to receive for a fiscal year under this Regulation;

(5) “summary of the municipality for the year of reference” means the form that, according to the regulation made under paragraph 1 of section 263 of the Act, is filled out with the information included in the summary, relating to the property assessment roll of a local municipality, the production of which is prescribed by that Regulation during the last semester preceding the year of reference.

3. Unless otherwise indicated, where a computation provided for in this Regulation results in a decimal number, the decimal part of the number is to be dropped and the whole number is to be increased by 1 if the first decimal is greater than 4.

Where a provision of this Regulation prescribes that the result of a computation must include a certain number of decimals, the last of those decimals is to be increased by 1 if the following decimal is greater than 4.

CHAPTER II ELIGIBILITY

DIVISION I CONDITIONS OF ELIGIBILITY UNDER THE FIRST PART

4. Any local municipality in respect of which the following conditions are met for the first fiscal year preceding the current fiscal year is eligible under the first part of the scheme:

(1) its standardized property value per inhabitant established in accordance with Subdivision 2 of Division III, in the aggregate constituted of the standardized property values per inhabitant that are taken into consideration under Subdivision 4 of Division III, was less than 90% of the median; and

(2) the average value of the dwellings situated in its territory established in accordance with Subdivision 3 of Division III, in the aggregate constituted of the average values of the dwellings that are taken into consideration under Subdivision 4 of Division III, was less than 104% of the median.

A municipality in respect of which the dividend or divisor is nil in the division performed to establish the value referred to in the first paragraph is not eligible. No datum related to that municipality must be taken into consideration to establish a median referred to in the first paragraph.

A municipality that, for the fiscal year preceding the year of reference, had revenues from the application of section 222 of the Act is not eligible, even if the conditions in the first paragraph are met in its respect, if the Minister of Municipal Affairs and Regions does not receive, before 1 May of the current fiscal year, the financial report of the municipality for that preceding fiscal year. Such a report is deemed not to have been received if it does not comply with the legislative and regulatory provisions governing the municipality in that matter.

DIVISION II CONDITIONS OF ELIGIBILITY UNDER THE SECOND PART

5. Any local municipality in respect of which, for the fiscal year preceding the current fiscal year, the average value of the dwellings situated in its territory established in accordance with Subdivision 3 of Division III, in the aggregate constituted of the average values of the dwellings that are taken into consideration under Subdivision 4 of Division III, was less than 70% of the median is eligible under the second part of the scheme.

A municipality in respect of which the dividend or divisor is nil in the division performed to establish the value referred to in the first paragraph is not eligible.

A municipality whose standardized property value established in accordance with section 9 or whose population established in accordance with the second paragraph of section 8 is nil, even if the conditions in the first paragraph are met, is not eligible.

No datum pertaining to a municipality referred to in the second or third paragraph is to be taken into consideration to establish a median referred to in the first paragraph.

DIVISION III PROVISIONS APPLICABLE TO BOTH PARTS

§1. *Other rules of eligibility*

6. A municipality is not eligible, even if the conditions in section 4 or 5 are met, if the Minister does not receive, before 1 May of the current fiscal year, the summary of the municipality for the year of reference.

Such a summary is deemed not to have been received if it does not comply with the legislative and regulatory provisions governing the municipality in that matter.

7. Despite sections 4, 5 and 6, Ville de Chapais, Ville de Matagami and Ville de Schefferville are eligible.

§2. *Standardized property value per inhabitant*

8. The standardized property value per inhabitant of a local municipality for the year of reference is the quotient obtained by dividing its standardized property value established for that fiscal year in accordance with section 9 by its population determined for that fiscal year in accordance with the second paragraph.

The population of a municipality for the year of reference is equal to the highest of the population of that fiscal year and the population of any of the three fiscal years preceding the year of reference.

The population as it exists on 1 January of the year of reference concerned is to be taken into consideration, with the alterations that take effect on that date or before that date and that are made before 1 May of the current fiscal year.

9. The standardized property value of a local municipality for the year of reference is the value established, considering the second paragraph and subject to section 10, in accordance with Division I of Chapter XVIII.1 of the Act.

The property assessment roll is considered as it exists on the date on which it is reproduced in the summary of the municipality for the year of reference.

10. For a municipality that, for the fiscal year preceding the year of reference, had revenues from the application of section 222 of the Act, the standardized effective aggregate taxation rate of the municipality established for that preceding fiscal year in accordance with subparagraph 2 of the first paragraph of section 261.5.15 of the Act is used to determine the capitalization provided for in paragraph 8 of section 261.1 of the Act, rather than the standardized projected aggregate taxation rate referred to in section 261.4 of the Act.

11. The clerk of a municipality that, for the fiscal year preceding the year of reference, had revenues from the application of section 222 of the Act must certify, in a certificate included in the financial report drawn up for the preceding fiscal year, the value resulting from the capitalization determined under section 10, having regard to the alterations to the property assessment roll that must be taken into consideration under section 261.5.14 of the Act.

§3. *Average value of dwellings*

12. The average value of the dwellings situated in the territory of a local municipality for the year of reference is the quotient obtained by dividing the second of the following amounts by the first:

(1) the divisor is the total dwellings included in the units of assessment taken into consideration under section 13, according to the property assessment roll of the municipality that applies for that fiscal year; and

(2) the dividend is the result of the standardization of the total values determined in accordance with section 14, on the basis of the roll referred to in subparagraph 1 of the first paragraph.

The roll must be taken into consideration as it exists on the date on which it is reproduced in the summary of the municipality for the year of reference.

The standardization provided for in subparagraph 2 of the first paragraph consists in multiplying the total provided for in that paragraph by the factor established in respect of the property assessment roll of the municipality, under section 264 of the Act, for the year of reference.

13. Units of assessment taken into consideration in the establishment of the average value of the dwellings are those that include at least one dwelling, that are not part of any of classes 9 and 10 provided for in section 244.32 of the Act and that are listed under any of the following headings prescribed by the manual to which the Regulation made under paragraph 1 of section 263 of the Act refers:

(1) “10 — Dwellings” and “1211 Mobile home”;

(2) “17—Trailer parks and mobile homes”, “2-3 — MANUFACTURING INDUSTRIES”, “4 — TRANSPORT, COMMUNICATIONS, PUBLIC SERVICES”, “5 — COMMERCIAL” and “6 — SERVICES”;

(3) “7— CULTURAL AND RECREATIONAL”, “81 — Agriculture”, “831 — Commercial forest production” and “9220 Forests not in operation that are not reserves”.

However,

(1) a unit of assessment listed under a heading referred to in subparagraph 3 of the first paragraph must be taken into consideration only if no building included in the unit is classified according to a use different from the use pertaining to the heading under which the unit is listed or, in other cases, if at least one building included in the unit is classified according to the use pertaining to any of the headings referred to in subparagraph 1 of the first paragraph; and

(2) no unit of assessment in respect of which it is impossible to determine a value in accordance with section 14 must be taken into consideration.

14. The value that is determined in respect of a unit of assessment taken into consideration in the establishment of the average value of dwellings is the taxable value of the unit or, where it is part of any of classes 1A to 8 provided for in section 244.32 of the Act, the result obtained by multiplying the taxable value of the unit by the percentage provided for in section 244.53 of the Act, considering the basic rate, in respect of that class.

However, the expression “taxable value of the unit” in the first paragraph means

(1) the taxable value of a building or aggregate of buildings included in a unit of assessment, increased by 20%, where the unit does not include any parcel of land and is listed under the heading “1211 Mobile home” or “17—Trailer parks and mobile homes”; or

(2) the taxable value of a building or aggregate of buildings included in a unit of assessment, increased by 20% up to the taxable value of the unit, where that unit includes a parcel of land and is listed

(a) under the headings “17—Trailer parks and mobile homes”, “831—Commercial forest production” or “9220 Forests not in operation that are not reserves”; or

(b) under the heading “81—Agriculture”, where the unit does not include any agricultural operation registered in accordance with a regulation made under section 36.15 of the Act respecting the Ministère de l’Agriculture, des Pêcheries et de l’Alimentation (R.S.Q., c. M-14).

Despite the first 2 paragraphs, for a unit of assessment that includes an operation referred to in subparagraph *b* of subparagraph 2 of the second paragraph and that is not listed under the heading “9220 Forests not in operation that are not reserves”, the value that is determined in respect of the unit is the difference obtained by subtracting the taxable value of the operation from the value that would be otherwise determined under the first paragraph.

Despite the first 3 paragraphs, for a unit of assessment consisting in particular of a part where the activities referred to in section 244.52 of the Act are performed and another part whose use or purpose pertains to any of the categories referred to in sections 244.35 and 244.37 of the Act, the value that is determined in respect of the unit is the taxable value of the second part.

§4. Median

15. For the purpose of establishing the median, only the standardized property values per inhabitant and the average values of the dwellings established for the year of reference of local municipalities whose summary for that fiscal year is received by the Minister before 1 September of that fiscal year must be taken into consideration.

16. For a municipality that had revenues from the application of section 222 of the Act for the fiscal year preceding the year of reference, its standardized property value per inhabitant must be taken into consideration for the purpose of establishing the median, despite section 15, only if its financial report for that preceding fiscal year and its summary for the reference year are received by the Minister before 1 September of the year of reference.

For those purposes only, that date replaces 1 May of the current fiscal year that is referred to in the third paragraph of section 8. The median established is not changed even if, because of an alteration referred to in that paragraph of which the Minister is seized after 31 August of the year of reference and before 1 May of the current fiscal year, any of the values taken into consideration is altered subsequently.

CHAPTER III EQUALIZATION AMOUNT

DIVISION I RULES SPECIFIC TO CERTAIN NORTHERN MUNICIPALITIES AND APPLICABLE UNDER BOTH PARTS

17. The municipalities mentioned in section 7 are entitled to an equalization amount equal to the highest of the amount to which they were entitled for the fiscal year 2001 and the sum of the aliquot shares computed in their respect, in accordance with Subdivision 1 of Division III and Subdivision 1 of Division IV, for the current fiscal year.

DIVISION II SUMS TO BE APPORTIONED

18. The sum to be apportioned between eligible municipalities for the current fiscal year is \$60,000,000, that is, \$42,905,000 under the first part and \$17,095,000 under the second part.

The sum set in the first paragraph to be apportioned under each part for the current fiscal year is reduced by

the total of the neutrality amounts corresponding to that part in the government program which, according to the data available on 1 May of that year, must be paid during that year.

DIVISION III COMPUTATION RULES SPECIFIC TO THE FIRST PART

§1. Basic aliquot share

19. For the purpose of computing the equalization amount, a sum to be apportioned must be established for the current fiscal year in accordance with section 18 and an aliquot share of that sum must be computed in respect of each municipality eligible for that fiscal year.

The aliquot share must be computed by multiplying the sum to be apportioned by the ratio computed in respect of the municipality in accordance with section 20 for the year of reference.

For the purposes of this Subdivision, a municipality referred to in section 7 whose summary for the year of reference is not received by the Minister before 1 May of the current fiscal year must not be taken into consideration.

20. The ratio that is used to compute the aliquot share of a municipality for the current fiscal year is the quotient obtained by dividing the deficiency of the municipality by the total deficiencies of the eligible municipalities established for the year of reference in accordance with section 21.

The quotient obtained must contain 11 decimals.

21. The deficiency of a municipality for the year of reference is the product obtained by multiplying the weighting factor established under section 23 by the deficiency indicator provided for in section 22.

22. The deficiency indicator of a municipality for the year of reference is the product obtained by multiplying, by the population of that municipality considered under the second paragraph of section 8, the difference obtained by subtracting the second of the following amounts from the first:

(1) the first amount is the amount that represents 90% of the median of the standardized property values per inhabitant established, for the year of reference, in accordance with Subdivision 4 of Division III of Chapter II; and

(2) the amount to be subtracted is the amount that constitutes the standardized property value per inhabitant of the municipality established, for the year of reference, in accordance with Subdivision 2 of Division III of Chapter II.

If the difference obtained is zero or a negative number, the municipality has no deficiency, no ratio may be computed in its respect in accordance with section 20 and its aliquot share provided for in section 19 is equal to zero.

23. The weighting factor for the year of reference is the difference obtained by subtracting the second of the following numbers from the first:

(1) the first number is 1;

(2) the number to be subtracted from the first is the quotient obtained by dividing the second of the following amounts by the first:

(a) the divisor is equal to 4% of the median of the average value of the dwellings established, for the year of reference, in accordance with Subdivision 4 of Division III of Chapter II;

(b) the dividend is obtained by subtracting from the average value of the municipality's dwellings established, for the year of reference, in accordance with Subdivision 3 of Division III of Chapter II, the median of the average value of the dwellings established, for that year, in accordance with Subdivision 4 of Division III of Chapter II.

If the quotient thus obtained is zero or a negative number, it is deemed to be equal to zero. If the quotient is positive but greater than 1, it is deemed to be equal to 1.

The quotient obtained under subparagraph 2 of the first paragraph and the weighting factor established under that paragraph must contain 6 decimals.

§2. Computation of equalization amount

A- Equalization amount of certain municipalities entitled to a predetermined amount

24. In the case of a municipality referred to in section 17, if the total of the aliquot shares computed in its respect in accordance with Subdivision 1 of this Division and Subdivision 1 of Division IV, for the current fiscal year, is less than the equalization amount to which the municipality was entitled for the fiscal year 2001, the equalization amount is equal to the amount to which the municipality was entitled for the fiscal year 2001.

The equalization amount to which a municipality referred to in the first paragraph is entitled is equal to the aliquot share computed under section 19, where the total of the aliquot shares referred to in that paragraph is greater than the amount to which the municipality was entitled for the fiscal year 2001.

Any eligible municipality, from among the group made up of Municipalité de Baie-James, Ville de Chibougamau, Ville de Fermont and Ville de Lebel-sur-Quévillon, is entitled to receive an equalization amount equal to the aliquot share that is computed in its respect, in accordance with Subdivision 1, for the current fiscal year.

B- Equalization amount of a municipality not referred to in section 24

25. The equalization amount of an eligible municipality that is not referred to in section 24 is the result of the adjustment provided for in section 26 that is made to the aliquot share computed in accordance with Subdivision 1 for the current fiscal year.

26. The adjustment of the aliquot share consists in multiplying the aliquot share by the factor determined by the following consecutive operations:

(1) the total formed by the equalization amounts computed in accordance with section 24 is subtracted from the sum to be apportioned under section 18;

(2) the difference that results from the subtraction provided for in subparagraph 1 is divided by the total of the aliquot shares that are adjusted.

The quotient resulting from that division and constituting the adjustment factor must contain 11 decimals.

DIVISION IV COMPUTATION RULES SPECIFIC TO THE SECOND PART

§1. Basic aliquot share

27. For the purpose of computing the equalization amount, a sum to be apportioned must be established for the current fiscal year in accordance with section 18 and an aliquot share of that sum must be computed in respect of each municipality eligible for that fiscal year.

The aliquot share must be computed by multiplying the sum to be apportioned by the ratio computed in respect of the municipality in accordance with section 28 for the year of reference.

For the purposes of this Subdivision, a municipality referred to in section 7 whose summary for the year of reference is not received by the Minister before 1 May of the current fiscal year must not be taken into consideration.

28. The ratio that is used to compute the aliquot share of a municipality for the current fiscal year is the quotient obtained by dividing the deficiency of the municipality by the total deficiencies of the eligible municipalities established for the year of reference in accordance with section 29.

The quotient obtained must contain 11 decimals.

29. The deficiency of a municipality for the year of reference is the product obtained by multiplying, by the number of units of assessment taken into consideration under section 13 and situated in its territory, the difference obtained by subtracting the second of the following amounts from the first:

(1) the first amount is the amount that represents 70% of the median of the average value of the dwellings established for the year of reference in accordance with Subdivision 4 of Division III of Chapter II; and

(2) the amount to be subtracted is the amount that constitutes the average value of the dwellings of the municipality established for the year of reference in accordance with Subdivision 3 of Division III of Chapter II.

If the difference obtained is zero or a negative number, the municipality has no deficiency, no ratio may be computed in its respect in accordance with section 28 and its aliquot share provided for in section 27 is equal to zero.

§2. Computation of equalization amount

A- Equalization amount of certain municipalities entitled to a predetermined amount

30. In the case of a municipality referred to in section 17, if the total of the aliquot shares computed in its respect in accordance with Subdivision 1 of Division III and Subdivision 1 of this Division, for the current fiscal year, is less than the equalization amount to which the municipality was entitled for the fiscal year 2001, the equalization amount is equal to zero.

The equalization amount to which a municipality referred to in the first paragraph is entitled is equal to the aliquot share computed under section 27, where the total of the aliquot shares referred to in that paragraph is greater than the amount to which the municipality was entitled for the fiscal year 2001.

Any eligible municipality, from among the group made up of Municipalité de Baie-James, Ville de Chibougamau, Ville de Fermont and Ville de Lebel-sur-

Quévillon, is entitled to receive an equalization amount equal to the aliquot share that is computed in its respect, in accordance with Subdivision 1, for the current fiscal year.

B- Equalization amount of a municipality not referred to in section 30

31. The equalization amount of an eligible municipality that is not referred to in section 30 is the result of the adjustment provided for in section 32 that is made to the aliquot share computed in accordance with Subdivision 1 for the current fiscal year.

32. The adjustment of the aliquot share consists in multiplying the aliquot share by the factor determined by the following consecutive operations:

(1) the total formed by the equalization amounts computed in accordance with section 30 is subtracted from the sum to be apportioned under section 18;

(2) the difference that results from the subtraction provided for in subparagraph 1 is divided by the total of the aliquot shares that are adjusted.

The quotient resulting from that division and constituting the adjustment factor must contain 11 decimals.

DIVISION V **PAYMENT**

33. The Minister is to pay the equalization amount not later than 30 June of the current fiscal year.

CHAPTER IV **AMALGAMATION AND TOTAL ANNEXATION**

34. The provisions of Divisions I to III apply in respect of a local municipality resulting from an amalgamation or that effected a total annexation, considering the adaptations provided for in this Division, if applicable, for the fiscal year during which the amalgamation or annexation comes into force or for any of the next 2 fiscal years.

For the purposes of this Division,

(1) “former municipality” means the local municipality that, immediately before the coming into force of the amalgamation or annexation, had jurisdiction over an amalgamated or annexed territory or over the territory to which the annexed territory was added; and

(2) “new municipality” means the municipality resulting from an amalgamation or that effected the annexation.

Any reference to a provision that is subject to an adaptation applies to that provision as it reads with that adaptation, even if it is not specified.

35. For the purpose of determining if a new municipality is eligible under either part of this scheme for the fiscal year during which the amalgamation or annexation comes into force and, where applicable, of computing the equalization amount to which it is entitled for that fiscal year, the adaptations provided for in sections 36 to 38 apply.

Despite the foregoing, they do not apply where the amalgamation or annexation comes into force after 30 April of that fiscal year, in which case the determination of eligibility and, where applicable, the computation of the equalization amount for that fiscal year continue to apply to the former municipalities.

The applicable adaptations must not be taken into consideration for the purpose of establishing, for the year of reference, the median of the standardized property values per inhabitant or the average values of dwellings.

36. As for the new municipality, the summary referred to in the first paragraph of section 6 must be constituted by the aggregate of the summaries, referred to in that paragraph, of the former municipalities.

Where only one of the former municipalities had revenues from the application of section 222 of the Act for the first fiscal year preceding the year of reference, the report of the former municipality referred to in the third paragraph of section 4 must constitute the report of the new municipality. Where several of the former municipalities had such revenues for that fiscal year, the report of the new municipality referred to in that paragraph must consist of the aggregate of revenues of those former municipalities.

37. The standardized property value per inhabitant of the new municipality for the year of reference must be the quotient obtained by dividing the first of the following amounts by the second:

(1) the dividend is the total of the standardized property values of the former municipalities that are established for the year of reference in accordance with section 9 and, where applicable, with sections 10 and 11; and

(2) the divisor is the total populations of the former municipalities established for the year of reference in accordance with the third paragraph of section 8, or the total populations of those municipalities established in the same manner for any of the three fiscal years preceding the year of reference, whichever is greater.

The total provided for in subparagraph 2 of the first paragraph must also constitute the population of the new municipality for the purposes of section 22.

38. The average value of the dwellings situated in the territory of the new municipality for the year of reference must be the quotient obtained by dividing, by the total of the divisors provided for in subparagraph 1 of the first paragraph of section 12, the total of the dividends provided for in subparagraph 2 of that paragraph, as they were established for that fiscal year in respect of the former municipalities.

39. The adaptations provided for in sections 36 to 38 also apply for the purpose of determining if the new municipality is eligible for the first fiscal year that follows the fiscal year during which the amalgamation or annexation comes into force and, if eligible, of computing the equalization amount to which it is entitled for the next fiscal year.

However,

(1) the adaptations provided for in the first paragraph of section 36 and in section 38 do not apply where the summary of the new municipality for the year of reference is drawn up, in anticipation of the amalgamation or annexation, instead of or in addition to the summaries of the former municipalities for that fiscal year;

(2) in the circumstance referred to in subparagraph 1, the adaptations provided for in subparagraph 1 of the first paragraph of section 37, except where applicable for the part of the standardized property value that is established in accordance with sections 10 and 11, do not apply; and

(3) the total populations of the former municipalities established for the year of reference are not taken into consideration for the purposes of subparagraph 2 of the first paragraph of section 37 where the amalgamation or annexation comes into force on 1 January of the year of reference.

Where the amalgamation or annexation comes into force before 1 September of the year of reference, the applicable adaptations must be taken into consideration for the purposes of establishing, for that fiscal year, the median of the standardized property values per inhabit-

ant or the average values of dwellings. In such case, the summary and report referred to in section 36, insofar as they contain the data used for the purposes of the applicable adaptations, are also those referred to in sections 15 and 16.

40. Where the amalgamation or annexation comes into force after the date on which the property assessment roll must be reproduced in the summary of the municipality for the year of reference, the adaptations provided for in the first paragraph of section 36, in subparagraph 1 of the first paragraph of section 37 and in section 38 also apply for the purpose of determining if the new municipality is eligible for the second fiscal year that follows the fiscal year during which the amalgamation or annexation comes into force and, if eligible, of computing the equalization amount to which it is entitled for that subsequent fiscal year.

Despite the foregoing, they do not apply where the summary of the new municipality for the year of reference is drawn up, in anticipation of the amalgamation or annexation, instead of or in addition to the summaries of the former municipalities for that fiscal year.

The applicable adaptations must be taken into consideration for the purpose of establishing, for the year of reference, the median of the standardized property values per inhabitant or the average values of dwellings. The summary referred to in the first paragraph of section 36 is also the summary referred to in section 15.

Where one of the former municipalities had revenues from the application of section 222 of the Act for the first fiscal year preceding the year of reference, the value resulting from the capitalization determined under section 10 must, for the purposes of subparagraph 1 of the first paragraph of section 37, be included in the standardized property value of that former municipality even if that capitalization is determined on the basis of the data attributed to the new municipality in the first financial report of that municipality.

CHAPTER V TRANSITIONAL AND FINAL

DIVISION I INTERPRETATION

41. For the purposes of this Chapter, “previous regulation” means the regulation that is to be replaced under section 62 and its amendments.

42. Any reference to a provision that is subject to an adaptation provided for in any of Subdivisions II to V of this Chapter refers to that provision as it reads with the adaptation, even if it is not specified.

DIVISION II SPECIAL PROVISION APPLICABLE IN 2008 AND 2009

43. For the purposes of this Regulation, in particular section 8, the population of a central municipality or of a reconstituted municipality referred to in any of sections 4 to 14 of the Act respecting the exercises of certain municipal powers in certain urban agglomerations (R.S.Q., c. E-20.001) is, for the fiscal year 2004 or the fiscal year 2005, the population specified in Schedule 1 to this Regulation.

DIVISION III ADAPTATIONS APPLICABLE IN 2008

44. The adaptations provided for in this Division apply for the purpose of determining if a municipality is eligible for the fiscal year 2008 and, if eligible, of computing the equalization amount to which it is entitled for that fiscal year.

45. The following section is transitionally added after section 4:

“**4.1.** Despite the first paragraph of section 4, any local municipality is eligible if, for the fiscal year 2007,

(1) the municipality was eligible under section 6.1 of the previous regulation; and

(2) the condition in subparagraph 1 of the first paragraph of section 4 was met while the average value of the dwellings situated in its territory, established in accordance with Subdivision 3 of Division III, in the aggregate constituted of the average values of the dwellings that are taken into consideration under Subdivision 4 of Division III, was equal to or greater than the median.”

46. Sections 10 and 11 are transitionally replaced by the following:

“**10.** For a municipality that, for the fiscal year 2006, had revenues from the application of section 222 of the Act, the standardized aggregate taxation rate of the municipality established for the fiscal year 2006 in accordance with sections 10.1 to 10.3 is used to determine the capitalization provided for in paragraph 8 of section 261.1 of the Act, on the basis of the data certified pursuant to section 11 rather than on the basis of the budgetary data referred to in section 261.4 of the Act.

10.1. The standardized aggregate taxation rate of the municipality for the fiscal year 2006 is the quotient obtained by dividing the total of its revenues for that

fiscal year, as considered under section 10.2, by the result of the standardization of the taxable values entered on the property assessment roll of the municipality for that fiscal year.

The quotient obtained must contain six decimals.

The standardization of a value entered on the property assessment roll consists in multiplying that value by the comparative factor established in respect of the roll, under section 264 of the Act, for the fiscal year 2006.

For that purpose, the property assessment roll is taken into consideration as it existed on 1 January 2006, having regard to the alterations that took effect on or before that date and of which the municipality advises the Minister, in accordance with section 11, before 1 May 2008.

10.2. For the purpose of establishing the standardized aggregate taxation rate, revenues that are revenues of the municipality for the fiscal year 2006 and that are derived from the following are taken into consideration:

(1) municipal property taxes imposed for that fiscal year; and

(2) non-property taxes, compensations and modes of tariffing that the municipality imposes on any person, for that fiscal year, because such person is the owner, lessee or occupant of an immovable.

The part of such revenues that is the subject of a credit other than the discount granted for early payment is not taken into consideration.

Revenues from the following sources are also not taken into consideration:

(1) the business tax or the tax imposed under section 487.3 of the Cities and Towns Act (R.S.Q., c. C-19) or article 979.3 of the Municipal Code of Québec (R.S.Q., c. C-27.1);

(2) any property tax payable under the first paragraph of section 208 of the Act;

(3) any non-property tax, compensation or mode of tariffing payable under the first paragraph of section 257 of the Act;

(4) any non-property tax, compensation or mode of tariffing for providing a municipal service in respect of an immovable belonging to the Crown in right of Canada or one of its mandataries; and

(5) the compensation payable under section 205 of the Act.

If, in respect of the category of non-residential immovables provided for in section 244.33 of the Act, the municipality has fixed a specific general property tax rate under section 244.29 of the Act that is greater than the basic rate provided for in section 244.38 of the Act, a part of the revenues from that tax and from any special tax imposed under section 487.1 or 487.2 of the Cities and Towns Act (R.S.Q., c. C-19) or article 979.1 or 979.2 of the Municipal Code of Québec (R.S.Q., c. C-27.1) is not taken into consideration, as provided in section 10.3.

10.3. The part of the revenues not taken into consideration for the purpose of establishing the standardized aggregate taxation rate, in the circumstances referred to in the fourth paragraph of section 10.2, is the difference obtained by subtracting the second of the following amounts from the first:

(1) the amount of the total revenues deriving from the imposition of the tax on the units of assessment belonging to one of the categories provided for in sections 244.33 and 244.34 of the Act; and

(2) the amount of the total revenues that would derive from the imposition of the tax on the units of assessment referred to in subparagraph 1 of the first paragraph if the basic rate provided for in section 244.38 of the Act were applied or, if the municipality has fixed a rate specific to the category provided for in section 244.35 of the Act, the average rate computed in accordance with the second paragraph.

The average rate is obtained by dividing the first of the following amounts by the second:

(1) the dividend is the amount of the total revenues

(a) deriving from the imposition of the tax on the units of assessment in respect of which all or part of the basic rate provided for in section 244.38 of the Act or the rate specific to the category provided for in section 244.35 of the Act is used to compute the amount of the tax; and

(b) resulting from the application of all or part of a rate referred to in subparagraph *a*; and

(2) the divisor is the amount of the total of the taxable values of the units of assessment referred to in subparagraph *a* of subparagraph 1, as determined taking into account, in the case of a unit in respect of which only a percentage of a rate referred to in that subparagraph is applied, only the percentage corresponding to its taxable value.

The second and fourth paragraphs of section 10.1 apply for the purpose of computing the average rate.

11. The clerk of a municipality that, for the fiscal year 2006, had revenues from the application of section 222 of the Act must certify, in a certificate included in the financial report drawn up for that fiscal year, the value resulting from the capitalization determined under section 10, having regard to the alterations to the property assessment roll that took effect on or before 1 January 2006 and that were made before the certificate was issued.

Where an alteration taking effect on or before 1 January 2006 was made after the certificate was drawn up and before 1 May 2008 and the certified value is modified as a result, the clerk must certify the modified value in an amended certificate. In order to be taken into consideration, the certificate must have been received by the Minister before 1 May 2008.

If the average rate computed in accordance with the second paragraph of section 10.3 was used to establish the certified value, the certificate must also certify the divisor referred to in subparagraph 2 of that paragraph.

11.1. For the purposes of sections 10, 10.1 to 10.3 and 11, the legislative provisions referred to and taken into consideration are the legislative provisions as they existed when they applied for the purposes of the fiscal year 2006.”

47. Sections 15 and 16 are transitionally replaced by the following:

“**15.** For the purpose of establishing the median, only the standardized property values per inhabitant and the average values of the dwellings established for the fiscal year 2007 of local municipalities whose summary for that fiscal year is received by the Minister before 1 November 2007 must be taken into consideration.

16. For a municipality that, for the fiscal year 2006, had revenues from the application of section 222 of the Act, its standardized property value per inhabitant must be taken into consideration for the purpose of establishing the median, despite section 15, only if its financial report for that fiscal year and its summary for the fiscal year 2007 are received by the Minister before 1 November 2007.

For those purposes only, that date replaces the date of 1 May 2008 referred to in the third paragraph of section 8 and in the fourth paragraph of section 10.1. The median established is not changed even if, because of an

alteration referred to in any of those paragraphs of which the Minister is seized after 31 October 2007 and before 1 May 2008, any of the values taken into consideration is altered subsequently.”.

48. Section 18 is transitionally replaced by the following:

“**18.** The sum to be apportioned for the fiscal year 2008 is \$50,000,000, that is, \$45,410,000 under the first part and \$4,590,000 under the second part.

The sum set in the first paragraph to be apportioned under each part for the fiscal year 2008 is reduced by the total of the neutrality amounts corresponding to that part in the government program which, according to the data available on 1 May 2008, must be paid during 2008.”.

49. Subdivision 2 of Division III of Chapter III is transitionally replaced by the following:

“§2. *Computation of equalization amount*

A- Equalization amount of certain municipalities entitled to a predetermined amount

24. In the case of a municipality referred to in section 17, if the total of the aliquot shares computed in its respect in accordance with Subdivision 1 of this Division and Subdivision 1 of Division IV, for the fiscal year 2008, is less than the equalization amount to which the municipality was entitled for the fiscal year 2001, the equalization amount is equal to the amount to which the municipality was entitled for the fiscal year 2001.

The equalization amount to which a municipality referred to in the first paragraph is entitled is equal to the aliquot share computed under section 19, where the total of the aliquot shares referred to in that paragraph is greater than the amount to which the municipality was entitled for the fiscal year 2001.

Any eligible municipality, from among the group made up of Municipalité de Baie-James, Ville de Chibougamau, Ville de Fermont and Ville de Lebel-sur-Quévillon, is entitled to receive an equalization amount equal to the aliquot share that is computed in its respect, in accordance with Subdivision 1, for the fiscal year 2008.

24.1. Any municipality eligible under section 4.1 is entitled to receive, for the fiscal year 2008, an equalization amount equal to 50% of the amount to which it was entitled for the fiscal year 2006.

24.2. Section 24.1 does not apply to a municipality that is entitled to receive an aliquot share computed under section 19 equal to or greater than the equalization amount computed in accordance with section 24.1.

B- Equalization amount of a municipality not referred to in section 24 or 24.1

i. Rule

25. The equalization amount of an eligible municipality that is not referred to in section 24 or 24.1 is the result of the adjustment provided for in section 26 that is made to the sum computed in accordance with section 25.3 or 25.4.

ii. Adjustment computed in respect of a new municipality

25.1. Sections 25.2 and 25.3 apply for the purpose of computing the sum to be adjusted under section 26 in respect of any eligible municipality that meets the following conditions:

(1) it is a new municipality within the meaning of section 34; and

(2) the budget it adopted for the fiscal year 2002 was its first budget, if the municipality results from an amalgamation, or its first budget that takes into account the annexation, if the municipality effected a total annexation.

25.2. For the purpose of computing the sum to be adjusted, an aliquot share is first computed in respect of the municipality by applying Subdivision 1.

25.3. The sum to be adjusted is the difference obtained by subtracting the neutrality amount that must be paid to the municipality in 2008 according to the data available on 1 May 2008 from the aliquot share computed in respect of the municipality in accordance with section 25.2.

The sum is equal to zero where the aliquot share is equal to or less than the neutrality amount.

iii. Adjustment computed in respect of another municipality

25.4. For any eligible municipality that is not referred to in section 24, 24.1 or 25.1, the sum to be adjusted under section 26 is the aliquot share computed in its respect by applying Subdivision 1.

26. The adjustment of the sum computed in accordance with section 25.3 or 25.4 consists in multiplying that sum by the factor determined by the following consecutive operations:

(1) the total formed by the equalization amounts computed in accordance with sections 24 and 24.1 is subtracted from the sum to be apportioned under section 18; and

(2) the difference resulting from the subtraction provided for in subparagraph 1 is divided by the total of the sums computed in accordance with sections 25.3 and 25.4.

The quotient resulting from that division and constituting the adjustment factor must contain 11 decimals.”

50. Division B of Subdivision 2 of Division IV of Chapter III is transitionally replaced by the following:

“B- Equalization amount of a municipality not referred to in section 30

i. Rule

31. The equalization amount of an eligible municipality that is not referred to in section 30 is the result of the adjustment provided for in section 32 that is made to the sum computed in accordance with section 31.3 or 31.4.

ii. Adjustment computed in respect of a new municipality

31.1. Sections 31.2 and 31.3 apply for the purpose of computing the sum to be adjusted under section 32 in respect of any eligible municipality that meets the following conditions:

(1) it is a new municipality within the meaning of section 34; and

(2) the budget it adopted for the fiscal year 2002 was its first budget, if the municipality results from an amalgamation, or its first budget that takes into account the annexation, if the municipality effected a total annexation.

31.2. For the purpose of computing the sum to be adjusted, an aliquot share is first computed in respect of the municipality by applying Subdivision 1.

31.3. The sum to be adjusted is the difference obtained by subtracting any neutrality amount that must be paid to the municipality in 2008 according to the data available on 1 May 2008 and that has not been subtracted under section 25.3 from an aliquot share

computed in accordance with section 25.2, from the aliquot share computed in respect of the municipality in accordance with section 31.2.

The sum is equal to zero where the aliquot share is equal to or less than the neutrality amount.

iii. Adjustment computed in respect of another municipality

31.4. For any eligible municipality that is not referred to in section 30 or 31.1, the sum to be adjusted under section 32 is the aliquot share computed in its respect by applying Subdivision 1.

32. The adjustment of the sum computed in accordance with section 31.3 or 31.4 consists in multiplying that sum by the factor determined by the following consecutive operations:

(1) the total formed by the equalization amounts computed in accordance with section 30 is subtracted from the sum to be apportioned under section 18; and

(2) the difference resulting from the subtraction provided for in subparagraph 1 is divided by the total of the sums computed in accordance with sections 31.3 and 31.4.

The quotient resulting from that division and constituting the adjustment factor must contain 11 decimals.”

51. Section 33 is transitionally replaced by the following:

“**33.** The Minister is to pay the equalization amount not later than 29 August 2008.”

52. Section 37 is transitionally amended by replacing “10 and 11” in the first paragraph by “10 to 11.1”.

53. Section 39 is transitionally amended

(1) by replacing “10 and 11” in subparagraph 2 of the second paragraph by “10 to 11.1”;

(2) by replacing “1 September of the year of reference” in the third paragraph by “1 November 2007”.

DIVISION IV ADAPTATIONS APPLICABLE IN 2009

54. The adaptations provided for in this Division apply for the purpose of determining if a municipality is eligible for the fiscal year 2009 and, if eligible, of computing the equalization amount to which it is entitled for that fiscal year.

55. The following is transitionally added after section 4:

“**4.1.** Despite the first paragraph of section 4, any local municipality is eligible if, for the fiscal year 2008,

(1) the municipality was eligible under section 4.1, made by section 45; and

(2) the condition in subparagraph 1 of the first paragraph of section 4 was met while the average value of the dwellings situated in its territory, established in accordance with Subdivision 3 of Division III, in the aggregate constituted of the average values of the dwellings that are taken into consideration under Subdivision 4 of Division III, was equal to or greater than the median.”.

56. Section 11 is transitionally replaced by the following:

“**11.** The clerk of a municipality that, for the fiscal year 2007, had revenues from the application of section 222 of the Act must certify, in a certificate included in the financial report drawn up for that year, the value resulting from the capitalization determined under section 10, having regard to the alterations to the property assessment roll that must be taken into consideration under section 261.5.14 of the Act.

If section 261.5.7 of the Act, transitionally enacted by section 138 of chapter 31 of the Statutes of 2006, applied to the municipality for the purpose of establishing the aggregate taxation rate for the fiscal year 2007, the certificate must also certify the divisor that was used in the computation of the average rate provided for in the third paragraph of section 261.5.7, taking into account, if applicable, section 261.5.10 of the Act, transitionally enacted by section 138.”.

57. Section 18 is transitionally replaced by the following:

“**18.** The sum to be apportioned for the fiscal year 2009 is \$50,000,000, that is, \$44,040,000 under the first part and \$5,960,000 under the second part.

The sum set in the first paragraph to be apportioned under each part for the fiscal year 2009 is reduced by the total of the neutrality amounts corresponding to that part in the government program which, according to the data available on 1 May 2009, must be paid in 2009.”.

58. Subdivision 2 of Division III of Chapter III is transitionally replaced by the following:

“**§2.** *Computation of equalization amount*

A- Equalization amount of certain municipalities entitled to a predetermined amount

24. In the case of a municipality referred to in section 17, if the total of the aliquot shares computed in its respect in accordance with Subdivision 1 of this Division and Subdivision 1 of Division IV, for the fiscal year 2009, is less than the equalization amount to which the municipality was entitled for the fiscal year 2001, the equalization amount is equal to the amount to which the municipality was entitled for the fiscal year 2001.

The equalization amount to which a municipality referred to in the first paragraph is entitled is equal to the aliquot share computed under section 19, where the total of the aliquot shares referred to in that paragraph is greater than the amount to which the municipality was entitled for the fiscal year 2001.

Any eligible municipality, from among the group made up of Municipalité de Baie-James, Ville de Chibougamau, Ville de Fermont and Ville de Lebel-sur-Quévillon, is entitled to receive an equalization amount equal to the aliquot share that is computed in its respect, in accordance with Subdivision 1, for the fiscal year 2009.

24.1. Any municipality eligible under section 4.1 is entitled to receive, for the fiscal year 2009, an equalization amount equal to 25% of the amount to which it was entitled for the fiscal year 2006.

24.2. Section 24.1 does not apply to a municipality that is entitled to receive an aliquot share computed under section 19 equal to or greater than the equalization amount computed in accordance with section 24.1.

B- Equalization amount of a municipality not referred to in sections 24 and 24.1

i. Rule

25. The equalization amount of an eligible municipality that is not referred to in section 24 or 24.1 is the result of the adjustment provided for in section 26 that is made to the sum computed in accordance with section 25.3 or 25.4.

ii. Adjustment computed in respect of a new municipality

25.1. Sections 25.2 and 25.3 apply for the purpose of computing the sum to be adjusted under section 26 in respect of any eligible municipality that meets the following conditions:

(1) it is a new municipality within the meaning of section 34; and

(2) the budget it adopted for the fiscal year 2002 was its first budget, if the municipality results from an amalgamation, or its first budget that takes into account the annexation, if the municipality effected a total annexation.

25.2 For the purpose of computing the sum to be adjusted, an aliquot share is first computed in respect of the municipality by applying Subdivision 1.

25.3. The sum to be adjusted is the difference obtained by subtracting the neutrality amount that must be paid to the municipality in 2009 according to the data available on 1 May 2009 from the aliquot share computed in respect of the municipality in accordance with section 25.2.

The sum is equal to zero where the aliquot share is equal to or less than the neutrality amount.

iii. Adjustment computed in respect of another municipality

25.4. For any eligible municipality that is not referred to in section 24, 24.1 or 25.1, the sum to be adjusted under section 26 is the aliquot share computed in its respect by applying Subdivision 1.

26. The adjustment of the sum computed in accordance with section 25.3 or 25.4 consists in multiplying that sum by the factor determined by the following consecutive operations:

(1) the total formed by the equalization amounts computed in accordance with sections 24 and 24.1 is subtracted from the sum to be apportioned under section 18; and

(2) the difference resulting from the subtraction provided for in subparagraph 1 is divided by the total of the sums computed in accordance with sections 25.3 and 25.4.

The quotient resulting from that division and constituting the adjustment factor must contain 11 decimals.”.

59. Division B of Subdivision 2 of Division IV of Chapter III is transitionally replaced by the following:

“B- Equalization amount of a municipality not referred to in section 30

i. Rule

31. The equalization amount of an eligible municipality that is not referred to in section 30 is the result of the adjustment provided for in section 32 that is made to the sum computed in accordance with section 31.3 or 31.4.

ii. Adjustment computed in respect of a new municipality

31.1. Sections 31.2 and 31.3 apply for the purpose of computing the sum to be adjusted under section 32 in respect of any eligible municipality that meets the following conditions:

(1) it is a new municipality within the meaning of section 34; and

(2) the budget it adopted for the fiscal year 2002 was its first budget, if the municipality results from an amalgamation, or its first budget that takes into account the annexation, if the municipality effected a total annexation.

31.2. For the purpose of computing the sum to be adjusted, an aliquot share is first computed in respect of the municipality by applying Subdivision 1.

31.3. The sum to be adjusted is the difference obtained by subtracting any neutrality amount that must be paid to the municipality in 2009 according to the data available on 1 May 2009 and that has not been subtracted under section 25.3 from an aliquot share computed in accordance with section 25.2, from the aliquot share computed in respect of the municipality in accordance with section 31.2.

The sum is equal to zero where the aliquot share is equal to or less than the neutrality amount.

iii. Adjustment computed in respect of another municipality

31.4. For any eligible municipality that is not referred to in section 30 or 31.1, the sum to be adjusted under section 32 is the aliquot share computed in its respect by applying Subdivision 1.

32. The adjustment of the sum computed in accordance with section 31.3 or 31.4 consists in multiplying that sum by the factor determined by the following consecutive operations:

(1) the total formed by the equalization amounts computed in accordance with section 30 is subtracted from the sum to be apportioned under section 18; and

(2) the difference resulting from the subtraction provided for in subparagraph 1 is divided by the total of the sums computed in accordance with sections 31.3 and 31.4.

The quotient resulting from that division and constituting the adjustment factor must contain 11 decimals.”

DIVISION V

ADAPTATIONS APPLICABLE IN 2010

60. The adaptations provided for in this Division apply for the purpose of computing the equalization amount to which an eligible municipality is entitled for the fiscal year 2010.

61. Section 18 is transitionally replaced by the following:

“**18.** The sum to be apportioned for the fiscal year 2010 is \$50,000,000, that is, \$42,970,000 under the first part and \$7,030,000 under the second part.

The sum set in the first paragraph to be apportioned under each part for the fiscal year 2010 is reduced by the total of the neutrality amounts corresponding to that part in the government program which, according to the data available on 1 May 2010, must be paid in 2010.”

DIVISION VI

FINAL

62. This Regulation replaces the Regulation respecting the equalization scheme, made by Order in Council 1198-2002 dated 9 October 2002.

63. This Regulation applies for the purposes of any fiscal year as of the fiscal year 2008.

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

SCHEDULE 1

POPULATION OF A CENTRAL MUNICIPALITY OR OF A RECONSTITUTED MUNICIPALITY IN 2004 AND 2005 (section 43)

Municipality	Population in 2005	Population in 2004
Ville de Baie-D'Urfé	3,868	3,895
Ville de Beaconsfield	19,773	20,035
Ville de Boucherville	37,151	37,781
Ville de Brossard	67,027	68,264
Ville de Cookshire – Eaton	5,240	5,216
Ville de Côte-Saint-Luc	30,977	31,518
Ville de Dollard-Des Ormeaux	49,622	50,360
Ville de Dorval	18,138	18,274
Ville d'Estérel	177	163
Municipalité de Grosse-Île	554	548
Ville de Hampstead	7,078	7,174
Municipalité d'Ivry-sur-le-Lac	418	424
Ville de Kirkland	21,074	21,541
Ville de L'Ancienne-Lorette	16,285	16,582
Ville de L'Île-Dorval	1	2
Municipalité de La Bostonnais	531	551
Municipalité de La Macaza	1,074	1,090
Ville de La Tuque	12,425	12,215
Municipalité de Lac-Édouard	138	131
Municipalité de Lac-Tremblant-Nord	0	12
Municipalité des Îles-de-la-Madeleine	12,465	12,511
Ville de Longueuil	230,590	231,025
Ville de Mont-Laurier	13,041	13,266
Ville de Mont-Royal	19,178	19,478
Ville de Mont-Tremblant	8,729	8,723
Ville de Montréal	1,627,721	1,633,825
Ville de Montréal-Est	3,616	3,527
Ville de Montréal-Ouest	5,268	5,332
Municipalité de Newport	767	752
Ville de Pointe-Claire	30,106	30,405
Ville de Québec	487,895	490,368
Ville de Rivière-Rouge	4,506	4,564
Municipalité de Saint-Aimé-du-Lac-des-Îles	734	715
Ville de Saint-Augustin-de-Desmaures	16,409	16,679

Ville de Saint-Bruno-de-Montarville	24,326	24,421
Ville de Saint-Lambert	21,486	21,658
Ville de Sainte-Agathe-des-Monts	9,151	8,972
Ville de Sainte-Anne-de-Bellevue	5,205	5,314
Ville de Sainte-Marguerite-du-Lac-Masson	2,286	2,303
Village de Senneville	1,010	1,039
Ville de Westmount	19,973	20,055

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Gouvernement du Québec

O.C. 683-2008, 25 June 2008Professional Code
(R.S.Q., c. C-26)**Comptables en management accrédités
— Legal authorizations to practise as a certified
management accountant outside Québec that give
access to the permit issued by the Ordre**

Regulation respecting legal authorizations to practise as a certified management accountant outside Québec that give access to the permit issued by the Ordre professionnel des comptables en management accrédités du Québec

WHEREAS, under paragraph *q* of section 94 of the Professional Code (R.S.Q., c. C-26), the Bureau of a professional order may, by regulation, determine which legal authorizations to practise a profession outside Québec give access to a permit or a specialist's certificate, and the conditions for the issue of the permit or the specialist's certificate that are applicable to the holders of the legal authorizations;

WHEREAS the Bureau of the Ordre professionnel des comptables en management accrédités du Québec made the Regulation respecting legal authorizations to practise as a certified management accountant outside Québec that give access to the permit issued by the Ordre professionnel des comptables en management accrédités du Québec;

WHEREAS, pursuant to section 95 of the Professional Code and subject to sections 95.1 and 95.2 of the Code, every regulation made by the Bureau of a professional order under the Code or an Act constituting a professional order must be transmitted to the Office

des professions du Québec for examination and be submitted, with the recommendation of the Office, to the Government which may approve it with or without amendment;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), a draft of the Regulation was published in Part 2 of the *Gazette officielle du Québec* of 12 March 2008 with a notice that it could be submitted to the Government for approval on the expiry of 45 days following that publication;

WHEREAS, in accordance with section 95 of the Professional Code, the Office has examined the Regulation and made its recommendation;

WHEREAS it is expedient to approve the Regulation without amendment;

IT IS ORDERED, therefore, on the recommendation of the Minister responsible for the administration of legislation respecting the professions:

THAT the Regulation respecting legal authorizations to practise as a certified management accountant outside Québec that give access to the permit issued by the Ordre professionnel des comptables en management accrédités du Québec, attached to this Order in Council, be approved.

GÉRARD BIBEAU,
Clerk of the Conseil exécutif

**Regulation respecting legal authorizations
to practise as a certified management
accountant outside Québec that give
access to the permit issued by the Ordre
professionnel des comptables en
management accrédités du Québec**

Code des professions
(R.S.Q., c. C-26, s. 94, par. *q*)

1. A legal authorization to practise as a certified management accountant issued in another province or Canadian territory gives access to the permit issued by the Ordre professionnel des comptables en management accrédités du Québec.

2. To obtain a permit from the Order for the purpose of practising as a certified management accountant in Québec, a person holding a legal authorization referred to in section 1 to practise as a certified management