



NATIONAL ASSEMBLY

FIRST SESSION

THIRTY-SEVENTH LEGISLATURE

Bill 221

(Private)

An Act respecting Ville de Sherbrooke

Introduction

**Introduced by
Mr. Claude Boucher
Member for Johnson**

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(Private)

AN ACT RESPECTING VILLE DE SHERBROOKE

AS it is expedient to amend certain provisions relating to the tax burden, the treatment of the debts and surpluses of the former municipalities and the sharing of the revenues of Hydro-Sherbrooke set out in Order in Council 850-2001 respecting the amalgamation of Ville de Sherbrooke, Ville de Rock Forest, Ville de Lennoxville, Ville de Fleurimont and Ville de Bromptonville, the municipalities of Ascot and Deauville, amended by Orders in Council 1475-2001, 509-2002 and 1078-2002 and by chapter 77 of the statutes of 2002 and chapter 19 of the statutes of 2003;

As it is expedient to validate, in certain by-laws made since 1980 by Ville de Sherbrooke, the imposition and levy of taxes under its policy of fixed-rate taxation regardless of the method of financing of municipal work and to enable the city to continue to apply that policy in respect of those by-laws;

As it is in the interest of the proper administration of the affairs of Ville de Sherbrooke that the city be granted certain powers and that the situation be corrected;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

I. Order in Council 850-2001 dated 4 July 2001 respecting Ville de Sherbrooke is amended by inserting the following subdivision after section 89:

“§3.1. Ceiling on any increase or reduction in the tax burden from 1 January 2005

“89.1. The tax burden for a unit of assessment is made up, for the 2004 fiscal year, of the amount of the general property tax, the amount of the debt property tax, the amount of the tariffs of services (water, waste water purification, garbage collection and road maintenance), less the credit attributable to excess operating revenue of Hydro-Sherbrooke, less the abatement, or plus the supplement.

However, special local improvement taxes and any amount granted under a tax credit program still in force are not included in calculating the tax burden.

“89.2. The city may establish rules enabling it to grant an abatement from the 2005 fiscal year so that, in relation to the 2004 fiscal year, the increase in the tax burden for a unit of assessment is 5% per year, until the unit of assessment is harmonized.

“89.3. The city may establish rules enabling it to require a supplement from the 2005 fiscal year so that, in relation to the 2004 fiscal year, the reduction in the tax burden for a unit of assessment does not exceed the uniform percentage set by the city for the entire territory.

“89.4. The city may establish rules for calculating the supplement or the abatement if the value of a unit of assessment is increased or reduced during a fiscal year.”

2. Section 140 of the said Order in Council is replaced by the following section:

“140. Subject to section 146, the expenditures relating to any debt of a municipality referred to in section 4 shall be financed by revenues derived from the territory of the city. Any surplus of such a municipality remains for the exclusive benefit of the inhabitants and ratepayers of the city.”

3. Section 146 of the said Order in Council is amended by replacing the first paragraph and the portion of the second paragraph before subparagraph 1 by the following:

“146. The expenditures relating to the debts of each amalgamated municipality shall be financed by revenues derived from the entire territory of the city.

However, subject to any other provision, the following expenditures shall continue to be financed as in the 2004 fiscal year, provided that, for that fiscal year”.

4. Section 146 of the said Order in Council is amended by striking out the third, fourth and fifth paragraphs.

5. Section 147 of the said Order in Council is amended by replacing the third, fourth and fifth paragraphs by the following paragraph:

“Any revenue of Hydro-Sherbrooke in excess of its operating expenses shall be for the benefit of the city.”

6. Sections 1 to 5 have effect from 1 January 2005.

7. Ville de Sherbrooke is authorized to levy the taxes specified in the by-laws referred to in Schedule 1 from their date of coming into force and for the tax levy period set in the by-laws, in order to pay for the cost of the work provided for in the by-laws according to the method of financing used by the

city rather than the method specified in the by-laws, if any. However, for by-laws 2739, 2741, 2984, 2853 and 3141, the imposed tax levy period is 20 years.

The annual interest rate used to determine the taxes specified in the by-laws referred to in paragraph B of Schedule 1 is the rate indicated in Schedule 1.

8. Advance payments of the taxes provided for in the by-laws referred to in section 1 made to the city before 14 October 2004 are valid.

9. Ville de Sherbrooke is authorized to make a by-law to impose and levy special taxes on immovables bordering the municipal work described in the agreements mentioned in Schedule 2, entered into with promoters under by-law 3629 or 3721 respecting agreements relating to municipal work, according to the tax base set out in the by-laws referred to in Schedule 2, for a levy period of 20 years, at an annual interest rate of 5.715%.

10. This Act does not affect cases pending on 14 October 2004.

11. The city clerk must enter a reference to this Act below each by-law referred to in section 1 in the register of by-laws of the municipality.

12. This Act comes into force on (*insert the date of assent to this Act*).

SCHEDULE 1

A- By-laws providing for fixed-rate taxation

2707, 2710, 2717, 2721, 2731, 2736, 2739, 2741, 2776, 2831, 2831-1, 2853, 2882, 2885, 2902, 2905, 2905-2, 2929, 2956, 2968, 2968-2, 2971, 2972, 2982, 2984, 2991, 2993, 2998, 3000, 3005, 3026, 3044, 3063, 3065, 3071, 3075, 3075-1, 3076, 3096, 3096-1, 3100, 3101, 3122, 3122-1, 3133, 3140, 3141, 3145, 3153, 3153-1, 3164, 3169, 3176, 3178, 3179, 3181, 3185, 3191, 3199, 3210, 3218, 3227, 3228, 3243, 3249-1, 3254, 3256, 3261, 3265, 3269, 3270, 3270-1, 3273, 3274, 3274-1, 3284, 3289, 3296, 3307, 3311, 3318, 3327, 3334, 3350, 3354, 3357, 3357-1, 3362, 3392, 3393, 3395, 3396, 3421, 3427, 3443, 3456, 3480, 3481, 3515, 3530, 3540, 3546, 3553, 3654, 3656, 3672, 3673, 3695, 3696, 3697, 3733 and 3763.

B- By-laws providing for variable-rate taxation

By-laws	Applicable interest rate
3651, 3663	5.165%
3641, 3641-1, 3661, 3680, 3689, 3689-1, 3713, 3713-1, 3728	6.866%
3729, 3735, 3739, 3741, 3742, 3750, 3753, 3757, 15, 23, 43, 43-1, 132	5.715%

SCHEDULE 2

Promoter	Streets	Regulatory provisions	Resolution No. (agreement)
Viateur Daoust, Nicole Daoust, Henriette Merminod and André Merminod	Alain-Grandbois and Gabrielle-Roy	By-law 3629 respecting agreements relating to municipal work (section 41 refers in particular to section 1241 of By-law 3400 concerning tax base)	C.E. 1999-7693-00 (28 September 1999)
2416-7488 Québec Inc. (Mr. Jacques Vallée)	Thérèse-Casgrain	By-law 3721 respecting agreements relating to municipal work (section 46 refers to section 7.1.14 of By-law 3700 concerning tax base)	C.E. 2001-9465-00 (18 December 2001)
Mr. Gaéтан Laperle	Dussault	By-law 3721 respecting agreements relating to municipal work (section 46 refers in particular to section 7.1.14 of By-law 3700 concerning tax base)	C.E. 2001-9465-00 (18 December 2001)
Gestion L. Élias Inc.	Marini and Chantal-Navert	By-law 3721 respecting agreements relating to municipal work (section 46 refers in particular to section 7.1.14 of By-law 3700 concerning tax base)	C.E. 2002-0506-00 (25 June 2002)

