

■ La CC du Pays Fertois et le calcul des taxes

## 5. Complément : impacts fiscaux d'une adhésion à la CC du Pays Fertois – illustration des mécanismes fiscaux et de neutralisation en jeu dans le régime de la fiscalité additionnelle

# La fiscalité de la CC du Pays Fertois et le calcul des taux additionnels

**La CC du Pays Fertois applique, comme la CCBC, le régime fiscal de la fiscalité additionnelle.**

Les taux additionnels d'imposition de la CC du pays Fertois sont plus faibles que ceux de la CCBC.

L'intégration d'une ou plusieurs communes de la CCBC à la CC du Pays Fertois implique un re-calcul des taux additionnels de chacune des taxes à hauteur du taux moyen pondéré de chaque taxes constatés sur l'ensemble du territoire.

	Taux TH	Taux FB	Taux FNB	Taux CFE	bases nettes TH	bases nettes FB	bases nettes FNB	bases nettes CFE	Produit TH	Produit FB	Produit FNB	Produit CFE
CC Pays Fertois	6,29%	6,20%	15,50%	4,92%	10 032 285	8 812 072	845 917	2 707 785	631 031	546 348	131 117	133 223
CCBC	10,23%	10,04%	18,36%	6,77%	2 045 870	1 545 107	649 126	166 255	209 293	155 129	119 180	11 255
<b>Total/Moyenne</b>	<b>6,96%</b>	<b>6,77%</b>	<b>16,74%</b>	<b>5,03%</b>	<b>12 078 155</b>	<b>10 357 179</b>	<b>1 495 043</b>	<b>2 874 040</b>	<b>840 323</b>	<b>701 477</b>	<b>250 297</b>	<b>144 478</b>

**Baisse de la fiscalité additionnelle sur les communes de la CCBC**

**Hausse de la fiscalité additionnelle sur les communes de la CC du Pays Fertois**

# Illustration : variation des taux en cas d'intégration

(Hypothèse de travail pour l'exemple : adhésion 100% des communes de la CCBC)

	TAUX ACTUELS								TAUX CONSOLIDES APRES INTEGRATION				Variation relative TH	Variation relative FB	Variation relative FNB	Variation relative CFE
	Taux TH com	Taux FB com	Taux FNB com	Taux CFE com	Taux TH consolidé	Taux FB consolidé	Taux FNB consolidé	Taux CFE consolidé	Taux TH consolidé après intégration	Taux FB consolidé après intégration	Taux FNB consolidé après intégration	Taux CFE consolidé après intégration				
	Antoigny	4,57%	8,05%	15,08%	12,85%	10,86%	14,25%	30,58%	17,77%	11,53%	14,82%	31,82%				
Beauvain	8,87%	15,24%	20,00%	14,15%	15,16%	21,44%	35,50%	19,07%	15,83%	22,01%	36,74%	19,18%	4,40%	2,67%	3,50%	0,56%
Chaux (La)	1,77%	2,44%	4,39%	10,30%	8,06%	8,64%	19,89%	15,22%	8,73%	9,21%	21,13%	15,33%	8,28%	6,63%	6,24%	0,70%
Couterne	10,10%	19,20%	22,50%	16,80%	16,39%	25,40%	38,00%	21,72%	17,06%	25,97%	39,24%	21,83%	4,07%	2,26%	3,27%	0,49%
Ferté-Macé (La)	12,66%	17,28%	33,39%	19,03%	18,95%	23,48%	48,89%	23,95%	19,62%	24,05%	50,13%	24,06%	3,52%	2,44%	2,54%	0,45%
Joué-du-Bois	5,06%	6,39%	14,18%	12,57%	11,35%	12,59%	29,68%	17,49%	12,02%	13,16%	30,92%	17,60%	5,88%	4,55%	4,18%	0,61%
Lonlay-le-Tesson	5,40%	8,98%	16,61%	9,22%	11,69%	15,18%	32,11%	14,14%	12,36%	15,75%	33,35%	14,25%	5,71%	3,77%	3,87%	0,76%
Magny-le-Désert	5,12%	3,07%	5,34%	11,72%	11,41%	9,27%	20,84%	16,64%	12,08%	9,84%	22,08%	16,75%	5,85%	6,18%	5,96%	0,64%
Méhoudin	6,07%	11,20%	12,80%	14,07%	12,36%	17,40%	28,30%	18,99%	13,03%	17,97%	29,54%	19,10%	5,40%	3,29%	4,39%	0,56%
Motte-Fouquet (La)	5,23%	9,35%	16,76%	10,60%	11,52%	15,55%	32,26%	15,52%	12,19%	16,12%	33,50%	15,63%	5,79%	3,68%	3,85%	0,69%
Saint-Maurice-du-Désert	4,57%	7,20%	16,00%	13,42%	10,86%	13,40%	31,50%	18,34%	11,53%	13,97%	32,74%	18,45%	6,15%	4,28%	3,94%	0,58%
Saint-Michel-des-Andaines	5,49%	12,17%	24,43%	14,14%	11,78%	18,37%	39,93%	19,06%	12,45%	18,94%	41,17%	19,17%	5,67%	3,12%	3,11%	0,56%
Saint-Ouen-le-Brisoult	7,60%	14,09%	25,00%	12,57%	13,89%	20,29%	40,50%	17,49%	14,56%	20,86%	41,74%	17,60%	4,80%	2,82%	3,07%	0,61%
Saint-Patrice-du-Désert	7,57%	9,17%	19,17%	12,97%	13,86%	15,37%	34,67%	17,89%	14,53%	15,94%	35,91%	18,00%	4,82%	3,73%	3,58%	0,60%
Sauvagère (La)	7,99%	14,87%	32,28%	14,44%	14,28%	21,07%	47,78%	19,36%	14,95%	21,64%	49,02%	19,47%	4,67%	2,72%	2,60%	0,55%
CARROUGES	12,22%	10,04%	11,50%	11,19%	22,45%	20,08%	29,86%	17,96%	19,18%	16,81%	28,24%	16,22%	-14,58%	-16,27%	-5,42%	-9,70%
CHAHAINS	12,42%	7,74%	15,51%	12,27%	22,65%	17,78%	33,87%	19,04%	19,38%	14,51%	32,25%	17,30%	-14,45%	-18,38%	-4,78%	-9,15%
LE CHAMP-DE-LA-PIERRI	13,14%	7,07%	20,97%	0,00%	23,37%	17,11%	39,33%	0,00%	20,10%	13,84%	37,71%	5,03%	-14,00%	-19,09%	-4,11%	
CIRAL	12,38%	9,49%	17,81%	12,59%	22,61%	19,53%	36,17%	19,36%	19,34%	16,26%	34,55%	17,62%	-14,47%	-16,73%	-4,47%	-9,00%
LA LANDE-DE-GOULT	10,59%	6,14%	11,43%	9,73%	20,82%	16,18%	29,79%	16,50%	17,55%	12,91%	28,17%	14,76%	-15,72%	-20,19%	-5,43%	-10,56%
LONGUENOE	10,21%	5,31%	11,18%	10,07%	20,44%	15,35%	29,54%	16,84%	17,17%	12,08%	27,92%	15,10%	-16,01%	-21,28%	-5,48%	-10,35%
LE MENIL-SCELLEUR	10,70%	8,59%	11,18%	11,14%	20,93%	18,63%	29,54%	17,91%	17,66%	15,36%	27,92%	16,17%	-15,64%	-17,54%	-5,48%	-9,73%
ROUPERROUX	12,32%	9,50%	15,70%	13,90%	22,55%	19,54%	34,06%	20,67%	19,28%	16,27%	32,44%	18,93%	-14,51%	-16,72%	-4,75%	-8,43%
SAINT-DIDIER-SOUS-ECC	12,44%	6,22%	15,27%	9,42%	22,67%	16,26%	33,63%	16,19%	19,40%	12,99%	32,01%	14,45%	-14,44%	-20,09%	-4,81%	-10,77%
SAINT-ELLIER-LES-BOIS	13,04%	9,80%	19,52%	11,58%	23,27%	19,84%	37,88%	18,35%	20,00%	16,57%	36,26%	16,61%	-14,06%	-16,47%	-4,27%	-9,50%
SAINTE-MARGUERITE-DE	11,49%	10,67%	13,87%	9,49%	21,72%	20,71%	32,23%	16,26%	18,45%	17,44%	30,61%	14,52%	-15,07%	-15,78%	-5,02%	-10,72%
SAINTE-MARIE-LA-ROBE	10,56%	6,73%	11,23%	12,59%	20,79%	16,77%	29,59%	19,36%	17,52%	13,50%	27,97%	17,62%	-15,74%	-19,48%	-5,47%	-9,00%
SAINTE-MARTIN-DES-LAN	10,39%	3,58%	11,28%	10,56%	20,62%	13,62%	29,64%	17,33%	17,35%	10,35%	28,02%	15,59%	-15,87%	-23,99%	-5,46%	-10,06%
SAINTE-MARTIN-L'AIGUILLO	10,59%	6,29%	13,28%	12,43%	20,82%	16,33%	31,64%	19,20%	17,55%	13,06%	30,02%	17,46%	-15,72%	-20,01%	-5,11%	-9,08%
SAINT-SAUVEUR-DE-CAF	9,55%	4,57%	6,39%	9,60%	19,78%	14,61%	24,75%	16,37%	16,51%	11,34%	23,13%	14,63%	-16,55%	-22,36%	-6,54%	-10,65%

# La neutralisation des transferts dans le cadre de la fiscalité additionnelle

**Le mécanisme de l'attribution de compensation n'existe pas dans le régime fiscal de la fiscalité additionnelle : toute neutralisation des effets des transferts de charges s'effectue par actions sur les taux communaux ou les taux intercommunaux.**

## *Impact sur fiscalité intercommunale*

## *Impact sur fiscalité communale*

**Transfert de charges communales à la CC**

**Hausse des taux additionnels**

**Baisse (possible) des taux communaux**

**Retours de charges intercommunales aux communes**

**Baisse (possible) des taux additionnels**

**Hausse des taux communaux**

**Reprise du FNGIR intercommunal par la commune**

**Baisse (possible) des taux additionnels**

**Hausse des taux communaux**

# Illustration : la neutralisation de la reprise du FNGIR intercommunal par variation des taux communaux

(Hypothèse de travail pour l'exemple : adhésion 100% des communes de la CCBC)

	Taux TH	Taux FB	Taux FNB	Taux CFE	bases nettes TH	bases nettes FB	bases nettes FNB	bases nettes CFE	Produit TH	Produit FB	Produit FNB	Produit CFE
CC Pays Fertois	6,29%	6,20%	15,50%	4,92%	10 032 285	8 812 072	845 917	2 707 785	631 031	546 348	131 117	133 223
CCBC	10,23%	10,04%	18,36%	6,77%	2 045 870	1 545 107	649 126	166 255	209 293	155 129	119 180	11 255
<b>Taux additionnels moyens pondérés</b>	<b>6,96%</b>	<b>6,77%</b>	<b>16,74%</b>	<b>5,03%</b>	<b>12 078 155</b>	<b>10 357 179</b>	<b>1 495 043</b>	<b>2 874 040</b>	<b>840 323</b>	<b>701 477</b>	<b>250 297</b>	<b>144 478</b>
<b>FNGIR à neutraliser pour les communes de la CCBC</b>				<b>-68 332</b>								
<b>Taux additionnels réduits</b>	<b>6,71%</b>	<b>6,53%</b>	<b>16,15%</b>	<b>4,85%</b>								

	Taux TH com	Taux FB com	Taux FNB com	Taux CFE com	Taux TH consolidé	Taux FB consolidé	Taux FNB consolidé	Taux CFE consolidé	Taux TH com	Taux FB com	Taux FNB com	Taux CFE com	Taux TH consolidé après intégration	Taux FB consolidé après intégration	Taux FNB consolidé après intégration	Taux CFE consolidé après intégration
Antoigny	4,57%	8,05%	15,08%	12,85%	10,86%	14,25%	30,58%	17,77%	4,57%	8,05%	15,08%	12,85%	11,28%	14,58%	31,23%	17,70%
Beauvain	8,87%	15,24%	20,00%	14,15%	15,16%	21,44%	35,50%	19,07%	8,87%	15,24%	20,00%	14,15%	15,58%	21,77%	36,15%	19,00%
Chaux (La)	1,77%	2,44%	4,39%	10,30%	8,06%	8,64%	19,89%	15,22%	1,77%	2,44%	4,39%	10,30%	8,48%	8,97%	20,54%	15,15%
Couterne	10,10%	19,20%	22,50%	16,80%	16,39%	25,40%	38,00%	21,72%	10,10%	19,20%	22,50%	16,80%	16,81%	25,73%	38,65%	21,65%
Ferté-Macé (La)	12,66%	17,28%	33,39%	19,03%	18,95%	23,48%	48,89%	23,95%	12,66%	17,28%	33,39%	19,03%	19,37%	23,81%	49,54%	23,88%
Joué-du-Bois	5,06%	6,39%	14,18%	12,57%	11,35%	12,59%	29,68%	17,49%	5,06%	6,39%	14,18%	12,57%	11,77%	12,92%	30,33%	17,42%
Lonlay-le-Tesson	5,40%	8,98%	16,61%	9,22%	11,69%	15,18%	32,11%	14,14%	5,40%	8,98%	16,61%	9,22%	12,11%	15,51%	32,76%	14,07%
Magny-le-Désert	5,12%	3,07%	5,34%	11,72%	11,41%	9,27%	20,84%	16,64%	5,12%	3,07%	5,34%	11,72%	11,83%	9,60%	21,49%	16,57%
Méhoudin	6,07%	11,20%	12,80%	14,07%	12,36%	17,40%	28,30%	18,99%	6,07%	11,20%	12,80%	14,07%	12,78%	17,73%	28,95%	18,92%
Motte-Fouquet (La)	5,23%	9,35%	16,76%	10,60%	11,52%	15,55%	32,26%	15,52%	5,23%	9,35%	16,76%	10,60%	11,94%	15,88%	32,91%	15,45%
Saint-Maurice-du-Désert	4,57%	7,20%	16,00%	13,42%	10,86%	13,40%	31,50%	18,34%	4,57%	7,20%	16,00%	13,42%	11,28%	13,73%	32,15%	18,27%
Saint-Michel-des-Andaines	5,49%	12,17%	24,43%	14,14%	11,78%	18,37%	39,93%	19,06%	5,49%	12,17%	24,43%	14,14%	12,20%	18,70%	40,58%	18,99%
Saint-Ouen-le-Brisoult	7,60%	14,09%	25,00%	12,57%	13,89%	20,29%	40,50%	17,49%	7,60%	14,09%	25,00%	12,57%	14,31%	20,62%	41,15%	17,42%
Saint-Patrice-du-Désert	7,57%	9,17%	19,17%	12,97%	13,86%	15,37%	34,67%	17,89%	7,57%	9,17%	19,17%	12,97%	14,28%	15,70%	35,32%	17,82%
Sauvagère (La)	7,99%	14,87%	32,28%	14,44%	14,28%	21,07%	47,78%	19,36%	7,99%	14,87%	32,28%	14,44%	14,70%	21,40%	48,43%	19,29%
CARROUGES	12,22%	10,04%	11,50%	11,19%	22,45%	20,08%	29,86%	17,96%	14,39%	11,82%	13,54%	13,18%	21,10%	18,36%	29,70%	18,03%
CHAHAINS	12,42%	7,74%	15,51%	12,27%	22,65%	17,78%	33,87%	19,04%	13,71%	8,54%	17,12%	13,54%	20,42%	15,08%	33,27%	18,39%
LE CHAMP-DE-LA-PIERRE	13,14%	7,07%	20,97%	0,00%	23,37%	17,11%	39,33%	0,00%	15,26%	8,21%	24,35%	0,00%	21,97%	14,74%	40,50%	4,85%
CIRAL	12,38%	9,49%	17,81%	12,59%	22,61%	19,53%	36,17%	19,36%	13,81%	10,59%	19,87%	14,05%	20,52%	17,12%	36,02%	18,90%
LA LANDE-DE-GOULT	10,59%	6,14%	11,43%	9,73%	20,82%	16,18%	29,79%	16,50%	12,26%	7,11%	13,23%	11,27%	18,97%	13,64%	29,39%	16,12%
LONGUENOE	10,21%	5,31%	11,18%	10,07%	20,44%	15,35%	29,54%	16,84%	11,65%	6,06%	12,76%	11,49%	18,36%	12,59%	28,91%	16,34%
LE MENIL-SCELLEUR	10,70%	8,59%	11,18%	11,14%	20,93%	18,63%	29,54%	17,91%	12,26%	9,84%	12,81%	12,77%	18,97%	16,38%	28,96%	17,61%
ROUPERROUX	12,32%	9,50%	15,70%	13,90%	22,55%	19,54%	34,06%	20,67%	14,87%	11,47%	18,95%	16,78%	21,59%	18,00%	35,10%	21,63%
SAINTE-DIDIER-SOUS-ECOUVES	12,44%	6,22%	15,27%	9,42%	22,67%	16,26%	33,63%	16,19%	12,84%	6,42%	15,76%	9,72%	19,55%	12,95%	31,91%	14,57%
SAINTE-ELLIER-LES-BOIS	13,04%	9,80%	19,52%	11,58%	23,27%	19,84%	37,88%	18,35%	13,82%	10,39%	20,69%	12,27%	20,53%	16,92%	36,84%	17,12%
SAINTE-MARGUERITE-DE-CARRÉ	11,49%	10,67%	13,87%	9,49%	21,72%	20,71%	32,23%	16,26%	13,00%	12,07%	15,70%	10,74%	19,71%	18,61%	31,85%	15,59%
SAINTE-MARIE-LA-ROBERT	10,56%	6,73%	11,23%	12,59%	20,79%	16,77%	29,59%	19,36%	12,59%	8,02%	13,38%	15,01%	19,30%	14,56%	29,54%	19,86%
SAINTE-MARTIN-DES-LANDES	10,39%	3,58%	11,28%	10,56%	20,62%	13,62%	29,64%	17,33%	11,70%	4,03%	12,70%	11,89%	18,41%	10,56%	28,85%	16,74%
SAINTE-MARTIN-L'AIGUILLON	10,59%	6,29%	13,28%	12,43%	20,82%	16,33%	31,64%	19,20%	12,01%	7,13%	15,06%	14,10%	18,72%	13,67%	31,21%	18,95%
SAINTE-SAUVEUR-DE-CARROUGE	9,55%	4,57%	6,39%	9,60%	19,78%	14,61%	24,75%	16,37%	11,88%	5,68%	7,95%	11,94%	18,59%	12,22%	24,10%	16,79%

# Illustration : la neutralisation de la reprise du FNGIR intercommunal

*(Hypothèse de travail pour l'exemple : adhésion 100% des communes de la CCBC)*

	Taux TH consolidé	Taux FB consolidé	Taux FNB consolidé	Taux CFE consolidé	Taux TH consolidé après intégration	Taux FB consolidé après intégration	Taux FNB consolidé après intégration	Taux CFE consolidé après intégration	Variation relative TH	Variation relative FB	Variation relative FNB	Variation relative CFE
Antoigny	10,86%	14,25%	30,58%	17,77%	11,28%	14,58%	31,23%	17,70%	3,88%	2,34%	2,13%	-0,40%
Beauvain	15,16%	21,44%	35,50%	19,07%	15,58%	21,77%	36,15%	19,00%	2,78%	1,56%	1,83%	-0,37%
Chaux (La)	8,06%	8,64%	19,89%	15,22%	8,48%	8,97%	20,54%	15,15%	5,23%	3,86%	3,27%	-0,46%
Couterne	16,39%	25,40%	38,00%	21,72%	16,81%	25,73%	38,65%	21,65%	2,57%	1,31%	1,71%	-0,32%
Ferté-Macé (La)	18,95%	23,48%	48,89%	23,95%	19,37%	23,81%	49,54%	23,88%	2,23%	1,42%	1,33%	-0,29%
Joué-du-Bois	11,35%	12,59%	29,68%	17,49%	11,77%	12,92%	30,33%	17,42%	3,72%	2,65%	2,19%	-0,40%
Lonlay-le-Tesson	11,69%	15,18%	32,11%	14,14%	12,11%	15,51%	32,76%	14,07%	3,61%	2,20%	2,03%	-0,50%
Magny-le-Désert	11,41%	9,27%	20,84%	16,64%	11,83%	9,60%	21,49%	16,57%	3,70%	3,60%	3,12%	-0,42%
Méhoudin	12,36%	17,40%	28,30%	18,99%	12,78%	17,73%	28,95%	18,92%	3,41%	1,92%	2,30%	-0,37%
Motte-Fouquet (La)	11,52%	15,55%	32,26%	15,52%	11,94%	15,88%	32,91%	15,45%	3,66%	2,15%	2,02%	-0,45%
Saint-Maurice-du-Désert	10,86%	13,40%	31,50%	18,34%	11,28%	13,73%	32,15%	18,27%	3,88%	2,49%	2,07%	-0,38%
Saint-Michel-des-Andaines	11,78%	18,37%	39,93%	19,06%	12,20%	18,70%	40,58%	18,99%	3,58%	1,82%	1,63%	-0,37%
Saint-Ouen-le-Brisoult	13,89%	20,29%	40,50%	17,49%	14,31%	20,62%	41,15%	17,42%	3,04%	1,65%	1,61%	-0,40%
Saint-Patrice-du-Désert	13,86%	15,37%	34,67%	17,89%	14,28%	15,70%	35,32%	17,82%	3,04%	2,17%	1,88%	-0,39%
Sauvagère (La)	14,28%	21,07%	47,78%	19,36%	14,70%	21,40%	48,43%	19,29%	2,95%	1,58%	1,36%	-0,36%
CARROUGES	22,45%	20,08%	29,86%	17,96%	21,10%	18,36%	29,70%	18,03%	-5,99%	-8,57%	-0,55%	0,38%
CHAHAINS	22,65%	17,78%	33,87%	19,04%	20,42%	15,08%	33,27%	18,39%	-9,84%	-15,20%	-1,77%	-3,40%
LE CHAMP-DE-LA-PIERRE	23,37%	17,11%	39,33%	0,00%	21,97%	14,74%	40,50%	4,85%	-6,00%	-13,84%	2,97%	
CIRAL	22,61%	19,53%	36,17%	19,36%	20,52%	17,12%	36,02%	18,90%	-9,23%	-12,33%	-0,41%	-2,40%
LA LANDE-DE-GOULT	20,82%	16,18%	29,79%	16,50%	18,97%	13,64%	29,39%	16,12%	-8,87%	-15,68%	-1,36%	-2,33%
LONGUENOE	20,44%	15,35%	29,54%	16,84%	18,36%	12,59%	28,91%	16,34%	-10,17%	-17,97%	-2,15%	-2,98%
LE MENIL-SCELLEUR	20,93%	18,63%	29,54%	17,91%	18,97%	16,38%	28,96%	17,61%	-9,35%	-12,09%	-1,96%	-1,65%
ROUPERROUX	22,55%	19,54%	34,06%	20,67%	21,59%	18,00%	35,10%	21,63%	-4,28%	-7,87%	3,07%	4,65%
SAINT-DIDIER-SOUS-ESCOUVES	22,67%	16,26%	33,63%	16,19%	19,55%	12,95%	31,91%	14,57%	-13,76%	-20,33%	-5,11%	-9,99%
SAINT-ELLIER-LES-BOIS	23,27%	19,84%	37,88%	18,35%	20,53%	16,92%	36,84%	17,12%	-11,76%	-14,71%	-2,74%	-6,68%
SAINTE-MARGUERITE-DE-CARRON	21,72%	20,71%	32,23%	16,26%	19,71%	18,61%	31,85%	15,59%	-9,24%	-10,15%	-1,19%	-4,13%
SAINTE-MARIE-LA-ROBERT	20,79%	16,77%	29,59%	19,36%	19,30%	14,56%	29,54%	19,86%	-7,18%	-13,21%	-0,18%	2,56%
SAINT-MARTIN-DES-LANDES	20,62%	13,62%	29,64%	17,33%	18,41%	10,56%	28,85%	16,74%	-10,72%	-22,43%	-2,66%	-3,41%
SAINT-MARTIN-L'AIGUILLON	20,82%	16,33%	31,64%	19,20%	18,72%	13,67%	31,21%	18,95%	-10,08%	-16,31%	-1,36%	-1,32%
SAINT-SAUVEUR-DE-CARROUGE	19,78%	14,61%	24,75%	16,37%	18,59%	12,22%	24,10%	16,79%	-6,01%	-16,37%	-2,63%	2,58%