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Summary

Legal deposit – 1st Quarter 1968
Bibliothèque nationale du Québec

Table of Contents

Page

Regulations and other acts

Draft Regulations

Municipal Affairs

Regulations and other acts

Gouvernement du Québec

O.C. 300-2006, 5 April 2006

Taxation Act
(R.S.Q., c. I-3)

Regulation
— Amendments

Regulation to amend the Regulation respecting the Taxation Act

WHEREAS, under subparagraph *f* of the first paragraph of section 1086 of the Taxation Act (R.S.Q., c. I-3), the Government may make regulations to generally prescribe the measures required for the application of the Act;

WHEREAS it is expedient to amend the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1) to give effect to the measure relating to the updating of the eligibility criteria for the supplement for handicapped children granted pursuant to the refundable tax credit for child assistance in the case of a hearing impairment announced in the 2005-7 Information Bulletin published by the Ministère des Finances on 19 December 2005;

WHEREAS, under section 12 of the Regulations Act (R.S.Q., c. R-18.1), a proposed regulation may be made without having been published as provided in section 8 of that Act, if the authority making it is of the opinion that the fiscal nature of the norms established, amended or revoked in the regulation warrants it;

WHEREAS, under section 18 of that Act, a regulation may come into force on the date of its publication in the *Gazette officielle du Québec* where the authority that has made it is of the opinion that the fiscal nature of the norms established, amended or revoked in the regulation warrants it;

WHEREAS the Government is of the opinion that the fiscal nature of the norms amended by the Regulation warrants the absence of prior publication and such coming into force;

WHEREAS, under section 27 of that Act, the Act does not prevent a regulation from taking effect before the date of its publication in the *Gazette officielle du Québec* where the Act under which it is made or approved expressly provides therefor;

WHEREAS, under the second paragraph of section 1086 of the Taxation Act, the regulations made under that Act come into force on the date of their publication in the *Gazette officielle du Québec* or on any later date fixed therein; they may also, once published and if they so provide, apply to a period prior to their publication, but not prior to the taxation year 1972;

IT IS ORDERED, therefore, on the recommendation of the Minister of Revenue:

THAT the Regulation to amend the Regulation respecting the Taxation Act, attached to this Order in Council, be made.

ANDRÉ DICAIRE,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting the Taxation Act *

Taxation Act
(R.S.Q., c. I-3, s. 1086, 1st par., subpar. *f* and 2nd par.)

1. (1) Table 1.2 of Schedule C.1 to the Regulation respecting the Taxation Act is amended

(1) by replacing subparagraphs *a* and *b* of the first paragraph by the following:

"*(a)* the average threshold in air conduction tests before fitting is more than 70 dB for the better ear;

(b) the child is less than six years of age and the average threshold in air conduction tests before fitting is more than 40 dB for the better ear;";

(2) by replacing cases A and B listed in subparagraph *c* of the first paragraph by the following:

* The Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1) was last amended by the Regulation to amend the Regulation respecting the Taxation Act made by Order in Council 1249-2005 dated 14 December 2005 (2005, *G.O.* 2, 5533), which was the subject of an erratum published on 8 February 2006 (2006, *G.O.* 2, 963). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2005, updated to 1 September 2005.

A Cases	B Cases
"A.1 the child is less than six years of age and the average threshold in air conduction tests before fitting is 25 dB or more for the better ear.	B.1 in spite of an appropriate fitting, the child's delayed language development is comparable to the cases in Table 2.4 on language disorders.
A.2 the child is six years of age or older and the average threshold in air conduction tests before fitting is 40 dB or more for the better ear.	B.2 the child's hearing impairment requires specialized services outside the school more than twice a month; specialized services are audiologic, medical or speech therapy follow-ups and visits to a hearing-aid acoustician.";

(3) by replacing the second, third and fourth paragraphs by the following:

"Hearing loss is measured by taking into account the average threshold of pure sound at 500, 1,000, 2,000 and 4,000 Hz.

If the hearing is not measured by tonal audiometry, the data enabling the reliability of the method used to be assessed must be specified in the expert's report.

The assessment must show the child's usual level of hearing. It must not be carried out in the case of temporary conduction deafness, such as otitis media.".

(2) Subsection 1 applies as of 1 April 2006. However, a child presumed to be handicapped under the rules applicable before that date will continue to be so until a decision is made in the child's respect on the basis of the presumed cases of severe hearing impairment set out in Table 1.2 of Schedule C.1 to the Regulation, as amended.

2. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

7556

Draft Regulations

Notice

An Act respecting collective agreement decrees
(R.S.Q., c. D-2)

Automotive services industry
— Rimouski
— Amendments

Notice is hereby given, under section 5 of the Act respecting collective agreement decrees (R.S.Q., c. D-2), that the Minister of Labour has received a petition from the contracting parties to amend the Decree respecting the automotive services industry in the Rimouski region (R.R.Q., 1981, c. D-2, r.49) and that, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), the Decree to amend the Decree respecting the automotive services industry in the Rimouski region, the text of which appears below, may be made by the Government upon the expiry of the 45 days following this publication.

The main purpose of this draft regulation is to render certain provisions of this Decree compatible with new important provisions of the Act respecting labour standards (R.S.Q., c. N-1.1) and with those amended by the Act to amend the Act respecting labour standards and other legislative provisions (2002, c. 80). It also intends to raise the wage rates of each trade classification of the Comité paritaire de l'industrie de l'automobile de la région de Rimouski.

To that end, it proposes to amend or to introduce provisions concerning, notably, the definition of spouse, the weekly rest, work attendance, the holiday indemnity, annual leave, family leaves, wage deductions and the obligatory wearing of a uniform. Also, the parties signatory to the application propose an increase of approximately 4% of wage rates for the first year and approximately 2% for each of the second and third years. Lastly, the territorial scope has been clarified following the municipal amalgamations.

The consultation period shall serve to clarify the impact of the proposed amendments. According to the 2005 Annual Report of the Comité paritaire de l'industrie de l'automobile de la région de Rimouski, the Decree covers 74 employers, 21 artisans and 407 employees.

Further information may be obtained by contacting Ms. Annie Harvey, Direction des données sur le travail et des décrets, Ministère du Travail, 200, chemin Sainte-Foy, 5e étage, Québec (Québec) G1R 5S1; telephone: 418 646-2446; fax: 418 644-6969; e-mail: annie.harvey@travail.gouv.qc.ca

Any interested person having comments to make concerning this matter is asked to send them in writing, before the expiry of that period, to the Deputy Minister of Labour, 200, chemin Sainte-Foy, 6e étage, Québec (Québec) G1R 5S1.

DANIEL CHARBONNEAU,
Interim Deputy Minister of Labour

Decree to amend the Decree respecting the automotive services industry in the Rimouski region*

An Act respecting collective agreement decrees
(R.S.Q., c. D-2, s. 2 and 6.1)

1. Section 1.01 of the Decree respecting the automotive services industry in the Rimouski region is amended by replacing subsection 4 by the following:

"**4.** "spouses": either of two persons who:

(a) are married or in a civil union and are cohabiting;

(b) are of opposite sex or the same sex and are living together in a de facto union and are the father and mother of the same child;

(c) are of opposite sex or the same sex and have been living together in a de facto union for at least one year;".

* The last amendments to the Decree respecting the automotive services industry in the Rimouski region (R.R.Q., 1981, c. D-2, r.49) were made by the regulation made under Order in Council No. 1391-99 dated 8 December 1999 (1999, *G.O.* 2, 4671). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 2005, updated to 1 September 2005.

2. Section 2.02 of the Decree is replaced by the following:

"**2.02.** Territorial jurisdiction: This Decree applies to the city of Rimouski as well as the municipalities Saint-Anaclet-de-Lessard, Le Bic, Saint-Valérien.".

3. Section 3.04 of the Decree is replaced by the following:

"**3.04.** An employee is deemed to be at work in the following cases:

1. while available to the employer at the place of employment and required to wait for work to be assigned;

2. during the break periods granted by the employer;

3. when travel is required by the employer;

4. during any trial period or training required by the employer.".

4. Section 3.05 of the Decree is amended by replacing the number "24" by the number "32".

5. Section 6.01 of the Decree is amended by deleting the second paragraph.

6. Section 6.02 of the Decree is amended by replacing in the first paragraph the expression "To be entitled to a holiday provided for in section 6.01, the employee must be credited with 60 days of uninterrupted service in the undertaking and" by the expression "To be entitled to a holiday, an employee must".

7. Section 6.03 0f the Decree is replaced by the following:

"**6.03.** The employer must pay to an employee who is entitled to a holiday provided for in section 6.01 an indemnity equal to 1/20 of the wages earned during the four complete weeks of pay preceding the week of the holiday, excluding overtime.".

8. Section 7.06 of the Decree is amended by replacing the second paragraph by the following:

"Notwithstanding the first paragraph, the employer may, at the request of the employee, allow the annual leave to be taken, in whole or in part, during the reference year.

In addition, if at the end of the 12 months following a reference year, the employee is absent owing to sickness or accident or is absent or on leave for family or parental matters, the employer may, at the request of the employee, defer the annual leave to the following year. If the annual leave is not so deferred, the employer must pay the indemnity for the annual leave to which the employee is entitled.

Any period of salary insurance, sickness insurance or disability insurance interrupted by a leave taken in accordance with the first paragraph is continued, where applicable, after the leave, as if it had never been interrupted.".

9. Section 8.01 of the Decree is replaced by the following:

"**8.01.** An employee may be absent from work for five days, without a reduction in wages, by reason of the death or the funeral of his spouse, child or the child of his spouse.

An employee may be absent from work for three days, without reduction in wages, by reason of the death or the funeral of his father, mother, brother or sister. He may also be absent from work for two more days on this occasion, but without pay.".

10. Section 8.04 of the Decree is amended by adding, at the end of the first paragraph and after the words "wedding day", the words "or of his civil union".

11. Section 8.05 of the Decree is amended by adding, at the end of the first sentence and after the words "or the adoption of a child", the words "or where there is a termination of pregnancy in or after the twentieth week of pregnancy".

12. The Decree is amended by adding the following after section 8.05:

"**8.06.** An employee may be absent from work, without pay, for 10 days a year, to fulfil obligations relating to the care, health or education of the employee's child or the child of the employee's spouse, or because of the state of health of the employee's spouse, father, mother, brother, sister or one of the employee's grandparents.

The leave may be divided into days. A day may also be divided if the employer consents thereto.

The employee must advise the employer of his absence as soon as possible and take the reasonable steps within his power to limit the leave and the duration of the leave.

8.07. An employee who is credited with three months of uninterrupted service may be absent from work, without pay, for a period of not more than 26 weeks over a period of 12 months by reason of illness or accident.

However, this section does not apply in the event of an employment injury within the meaning of the Act respecting industrial accidents and occupational diseases (R.S.Q., c. A-3.001).

8.08. In the case provided for in section 8.07, the employee must advise the employer of his absence as soon as possible and the reasons for such absence.

8.09. An employee's participation in the group insurance and pension plans recognized in the employee's place of employment shall not be affected by the absence from work provided in section 8.07, subject to regular payment of the contributions payable under those plans, the usual part of which is paid by the employer.

8.10. At the end of the absence provided in section 8.07, the employer shall reinstate the employee in the employee's former position with the same benefits, including the wages to which the employee would have been entitled had the employee remained at work. If the position held by the employee no longer exists when the employee returns to work, the employer shall recognize all the rights and privileges to which the employee would have been entitled if the employee had been at work at the time the position ceased to exist.

Nothing in the first paragraph shall prevent an employer from dismissing, suspending or transferring an employee if, in the circumstances, the consequences of the sickness or accident or the repetitive nature of the absences constitute good and sufficient cause.

8.11. If the employer makes dismissals or layoffs that would have included the employee had the employee remained at work, the employee retains the same rights with respect to a return to work as the employees who were dismissed or laid off.

8.12. This division shall not grant to an employee any benefit to which the employee would not have been entitled if the employee had remained at work.

8.13. An employee who is credited with three months of uninterrupted service may be absent from work, without pay, for a period of not more than 12 weeks over a period of 12 months where he must stay with his child, spouse, the child of his spouse, his father, mother, brother, sister or one of his grandparents because of a serious illness or serious accident.

An employee must advise the employer as soon as possible of an absence from work and, at the employer's request, furnish a document justifying the absence.

However, if a minor child of the employee has a serious and potentially mortal illness, attested by a medical certificate, the employee is entitled to an extension of the absence, which shall end at the latest 104 weeks after the beginning thereof. Section 8.09, the first paragraph of section 8.10, and sections 8.11 and 8.12 apply, with the necessary modifications, to the employee's absence.".

13. Section 9.01 of the Decree is replaced by the following:

"**9.01.** The minimum hourly wage rates are the following:

Classifications	As of the date of the coming into force	As of January 1, 2007	As of January 1, 2008
1. Tradesperson:			
6th class	$15.34	$15.65	$15.96
5th class	$14.30	$14.59	$14.88
4th class	$12.22	$12.46	$12.71
3rd class	$11.18	$11.40	$11.63
2nd class	$10.14	$10.34	$10.55
1st class	$9.10	$9.28	$9.47
Less than 6 months	$8.32	$8.49	$8.66

Classifications	As of the date of the coming into force	As of January 1, 2007	As of January 1, 2008
2. Parts Clerk :			
4th class	$12.22	$12.46	$12.71
3rd class	$11.70	$11.93	$12.17
2nd class	$11.18	$11.40	$11.63
1st class	$10.14	$10.34	$10.55
Less than 6 months	$9.52	$9.71	$9.90
3. Messenger :			
2nd class	$8.91	$9.09	$9.28
1st class	$8.23	$8.40	$8.57
Less than 6 months	$7.91	$8.07	$8.23
4. Service Attendant :			
4th class	$10.40	$10.61	$10.82
3rd class	$9.67	$9.87	$10.06
2nd class	$8.96	$9.14	$9.33
1st class	$8.11	$8.27	$8.44
5. Semiskilled Worker :			
3rd class	$10.40	$10.61	$10.82
2nd class	$9.62	$9.81	$10.00
1st class	$8.84	$9.02	$9.20
6. Pump Attendant :	$7.90	$8.06	$8.22
7. Washer :	$7.90	$8.06	$8.22.".

14. Section 9.07 of the Decree is amended :

1. by adding, at the end of the first paragraph and after the word "employee", the expression : "for a specific purpose mentioned in the writing" ;

2. by inserting, in the second paragraph and after the word "time," the expression : "except when it concerns adherence to a group insurance plan or to a supplemental pension plan".

15. Section 11.01 of the Decree is replaced by the following :

"**11.01.** When the employer requires the wearing of special clothing, he cannot require an amount of money from an employee for the purchase, use or upkeep of the special clothing.

Also, the employer cannot require an employee to pay for special clothing that identifies the employee as an employee of the employer's establishment.".

16. This Decree comes into force on the date of its publication in the *Gazette officielle du Québec*.

7553

Notice

An Act respecting collective agreement degrees
(R.S.Q., c. D-2)

Industrie de l'automobile
— Rimouski
— Levy Regulation of the Comité paritaire
— Amendments

Notice is hereby given, under section 5 of the Act respecting collective agreement decrees (R.S.Q., c. D-2), that the Minister of Labour has received a petition from the Comité paritaire de l'industrie de l'automobile de la région de Rimouski concerning the approval of the Regulation to amend the Levy Regulation of the Comité paritaire de l'industrie de l'automobile de la région de Rimouski and that, in accordance with sections 10 et 11 of the Regulations Act (R.S.Q., c. R-18.1), this draft regulation, the text of which appears below, may be made by the Government on the expiry of the 45 days following this publication.

The purpose of this draft regulation is to amend the Levy Regulation of the Comité paritaire de l'industrie de l'automobile de la région de Rimouski by raising the weekly levy of artisans from $0.50 to $1.00.

The consultation period shall serve to clarify the impact of the amendments sought. According to the 2005 Annual Report of the Comité paritaire de l'industrie de l'automobile de la région de Rimouski, this Decree covers 74 employers, 21 artisans and 407 employees.

Further information may be obtained by contacting Ms. Annie Harvey, Direction des données sur le travail et des décrets, ministère du Travail, 200, chemin Sainte-Foy, 5e étage, Québec (Québec) G1R 5S1, telephone: 418 646-2446; fax: 418 644-6969, or e-mail: annie.harvey@travail.gouv.qc.ca

Any interested person having comments to make concerning this matter is asked to send them in writing, before the expiry of that period, to the Deputy Minister of Labour, 200, chemin Sainte-Foy, 6e étage, Québec (Québec) G1R 5S1.

DANIEL CHARBONNEAU,
Interim Deputy Minister of Labour

Regulation to amend the Levy Regulation of the Comité paritaire de l'industrie de l'automobile de la région de Rimouski *

An Act respecting collective agreement decrees
(R.S.Q., c. D-2, s. 22, par. *i*, subpar. 3)

1. Section 1 of the Levy Regulation of the Comité paritaire de l'industrie de l'automobile de la région de Rimouski is amended by replacing the words "Decree respecting garage employees in the Rimouski region" by the words "Decree respecting the automotive services industry in the Rimouski region."

2. Section 4 of the Regulation is amended by replacing the amount "$0.50" by the amount "$1.00".

3. Section 6 of the Regulation is revoked.

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

7554

Draft Regulation

Professional Code
(R.S.Q., c. C-26)

Dental hygienists
— Code of ethics of members of the Ordre
— Amendment

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the Regulation to amend the Code of ethics of members of the Ordre des hygiénistes dentaires du Québec, made by the Bureau of the Ordre des hygiénistes dentaires du Québec, may be submitted to the Government which may approve it, with or without amendment, on the expiry of 45 days following this publication.

The purpose of the draft Regulation is to introduce a provision into the Code of ethics of members of the Ordre des hygiénistes dentaires du Québec that prohibits any form of reprisals from a member of the Order against a person who has requested the holding of an inquiry

* The Levy Regulation of the Comité paritaire de l'industrie de l'automobile de la région de Rimouski was made by Order in council No. 2626-85 dated 11 December 1985 (1985, *G.O.* 2, 4379) and has not been amended since its assent.

concerning the member. The introduction of such a provision follows a recommendation of the Commission des droits de la personne et des droits de la jeunesse on elder abuse.

The Order foresees no financial impact on enterprises, including small and medium-sized businesses.

Further information may be obtained by contacting the Secretary of the Order, Dominique Derome, FCMA, Ordre des hygiénistes dentaires du Québec, 1290, rue Saint-Denis, 3e étage, Montréal (Québec) H2X 3J7 ; telephone : 514 284-7639 ; fax : 514 284-3147 ; e-mail : dderome@ohdq.com

Any person having comments to make is asked to send them, before the expiry of the 45-day period, to the Chair of the Office des professions du Québec, 800, place D'Youville, 10e étage, Québec (Québec) G1R 5Z3. The comments will be forwarded by the Office to the Minister responsible for the administration of legislation respecting the professions ; they may also be forwarded to the professional order that made the Regulation as well as to interested persons, departments and bodies or agencies.

GAÉTAN LEMOYNE,
Chairman of the Office des professions du Québec

Regulation to amend the Code of ethics of members of the Ordre des hygiénistes dentaires du Québec *

Professional Code
(R.S.Q., c. C-26, s. 87)

1. The Code of ethics of members of the Ordre des hygiénistes dentaires du Québec is amended by inserting the following after section 9 :

"**9.1.** A dental hygienist who has been informed that an inquiry is being held or who has been served with a notice of a complaint regarding the dental hygienist's conduct or professional competence shall not harass, intimidate or threaten the person who has requested the inquiry or any other person involved in the events related to the inquiry or the complaint.".

* The Code of ethics of members of the Ordre des hygiénistes dentaires du Québec, approved by Order in Council 686-97 dated 21 May 1997 (1997, *G.O.* 2, 2260), has not been amended.

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

7552

Draft Regulation

Professional Code
(R.S.Q., c. C-26)

Psychologists
— Diplomas giving access to permits
— Amendment

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the Regulation to amend the Regulation respecting the diplomas issued by designated teaching establishments which give access to permits or specialist's certificates of professional orders, the text of which appears below, may be made by the Government on the expiry of 45 days following this publication.

The purpose of the draft Regulation is to replace section 1.24 of the Regulation respecting the diplomas issued by designated teaching establishments which give access to permits or specialist's certificates of professional orders, in order to modify the diplomas giving access to the permit issued by the Ordre des psychologues du Québec.

The draft Regulation proposes to upgrade the training requirements for a permit by proposing a doctorate be the requirement rather than a master's degree, a modification already in place in the universities. The purpose of the amendment is to remedy the shortcomings identified by the Order in the master's programs of study currently giving access to the permit. The programs of study leading to the proposed doctorates integrate theoretical training in assessment and intervention as well as practical training consisting of a probationary period and an internship.

As for Ph. D. doctorates which currently give access to permits, they are maintained with certain adjustments in their titles and others are added. In addition, persons who hold a master's degree or doctorate referred to in the current provision or either of the two masters degrees awarded by McGill University, or who are registered in a program to obtain such degrees at the time the provision will be replaced, may obtain a permit from the Order.

To date, study of the matter has shown no impact on businesses, including small and medium-sized businesses.

The draft Regulation will be submitted for the advice of the Office des professions du Québec and the Ordre des psychologues du Québec. The advice received from the Order will be sent by the Office to the Minister responsible for the administration of legislation respecting the professions, along with the advice of the Office, following the results of its consultation with the departments, educational institutions and other bodies concerned.

Further information may be obtained by contacting France Lesage or Réal Gauvin, Office des professions du Québec, 800, place D'Youville, 10e étage, Québec (Québec) G1R 5Z3; telephone: 418 643-6912 or 1 800 643-6912; fax: 418 643-0973.

Any person having comments to make is asked to send them in writing, before the expiry of the 45-day period, to the Chair of the Office des professions du Québec, 800, place D'Youville, 10e étage, Québec (Québec) G1R 5Z3. The comments will be forwarded by the Office to the Minister responsible for the administration of legislation respecting the professions; they may also be sent to the professional order concerned and to the persons, departments, educational institutions and other bodies concerned.

YVON MARCOUX,
Minister responsible for the administration of legislation respecting the professions

Regulation to amend the Regulation respecting the diplomas issued by designated teaching establishments which give access to permits or specialist's certificates of professional orders *

Professional Code
(R.S.Q., c. C-26, s. 184, 1st par.)

1. The Regulation respecting the diplomas issued by designated teaching establishments which give access to permits or specialist's certificates of professional orders is amended by replacing section 1.24 by the following:

"**1.24.** The following diplomas awarded by the following educational institutions give access to the permit issued by the Ordre des psychologues du Québec:

(1) Ph.D. (Psychologie - recherche et intervention) from the Université de Montréal;

(2) Ph.D. in Psychology (Clinical Profile) from Concordia University;

(3) Ph.D. in Clinical Psychology, Ph.D. in Counselling Psychology or Ph.D. in School-Applied Child Psychology from McGill University;

(4) Doctorat en psychologie – Profil intervention (grade D.Ps.) or Doctorat en psychologie – Profil intervention/recherche (grade (Ph.D.) from the Université du Québec à Trois-Rivières;

(5) Doctorat en psychologie, psychologiae doctor (Psy.D.) or Doctorat en psychologie, psychologiae doctor/philosophiae doctor (Psy.D./Ph.D.) from the Université du Québec à Montréal;

(6) Doctorat en psychologie (D.Ps.) from the Université de Sherbrooke;

(7) Doctorat en psychologie, recherche et intervention, Philosophiae doctor (Ph.D.) or Doctorat en psychologie, Docteur en psychologie (D.Psy.) from Université Laval.".

2. Section 1.24, replaced by section 1 of this Regulation, remains applicable to persons who, on (*insert the date of coming into force of this Regulation*), hold the diplomas referred to in the replaced provision or are registered in a program enabling them to obtain such diplomas.

3. The M.A. diploma in Counselling Psychology (without thesis) and the M.A. diploma in Educational Psychology, awarded by McGill University to persons who, on (*insert the date of coming into force of this Regulation*), hold one of those diplomas or are registered in a program leading to one of those diplomas, give access to the permit issued by the Ordre des psychologues du Québec.

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

7555

* The Regulation respecting the diplomas issued by designated teaching establishments which give access to permits or specialist's certificates of professional orders, made by Order in Council 1139-83 dated 1 June 1983 (1983, *G.O.* 2, 2369), was last amended by the regulations made by Orders in Council 524-2005 dated 1 June 2005 (2005, *G.O.* 2, 1879), 999-2005 dated 26 October 2005 (2005, *G.O.* 2, 4825), 1280-2005 dated 21 December 2005 (2006, *G.O.* 2, 205) and 30-2006 dated 25 January 2006 (2006, *G.O.* 2, 877). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2005, updated to 1 September 2005.

Municipal Affairs

Gouvernement du Québec

O.C. 299-2006, 5 April 2006

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

Amendment of certain Orders in Council relating to the municipal reorganization principally to enact measures to ensure the continuity of the pension plans of officers or employees transferred to a reconstituted municipality

WHEREAS, under section 135 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., c. E-20.001), the Government made orders respecting the urban agglomerations of Québec, Longueuil and Montréal;

WHEREAS it is expedient to amend those orders to prescribe, in accordance with section 147 of that Act, rules to ensure the continuity of the pension plans for a transitional period and to prescribe the conditions and duration of the participation rights of the officers and employees of the reconstituted municipalities to whom section 123 of the Act respecting the consultation of citizens with respect to the territorial reorganization of certain municipalities (2003, c. 14) refers;

WHEREAS it is expedient to provide a transitional provision enabling Ville de Longueuil to collect, for the fiscal year 2006, revenues other than urban agglomeration revenues until the part of the budget relating to urban agglomeration expenditures for that fiscal year is adopted by the urban agglomeration council;

WHEREAS, in accordance with section 144 of that Act, section 37 of Order in Council 1229-2005 dated 8 December 2005 respecting the urban agglomeration of Montréal lists, by reference to a Schedule, the equipment, infrastructures and activities of collective interest;

WHEREAS, in accordance with section 145 of that Act which enables every asset of the city that becomes the property of a reconstituted municipality to be identified, the third paragraph of section 38 of the Order provides that equipment or an infrastructure of collective interest referred to in section 37 that is situated in the territory of a reconstituted municipality, if it is municipal property, becomes the property of the reconstituted municipality in the territory in which it is situated;

WHEREAS the Schedule to which section 37 of the Order refers mentions Cap-Saint-Jacques nature park, L'Anse-à-l'Orme nature park, Bois-de-l'Île-Bizard nature park, Bois-de-Liesse nature park, L'Île-de-la-Visitation nature park, Pointe-aux-Prairies nature park, Bois-de-la-Roche agricultural park, Bois-de-Saraguay nature park and Bois-d'Anjou nature park among the equipment and infrastructures of collective interest;

WHEREAS, in accordance with section 38 of the Order, the mention of those parks operated to transfer the property, in whole or in part, to a reconstituted municipality;

WHEREAS, before the constitution of Ville de Montréal by the Act to reform the municipal territorial organization of the metropolitan regions of Montréal, Québec and the Outaouais (2000, c. 56), those parks were regional parks under the jurisdiction of the Communauté urbaine de Montréal in accordance with sections 157.1 and following of the former Act respecting the Communauté urbaine de Montréal, and consequently are under the exclusive jurisdiction of the urban agglomeration council in accordance with paragraph 12 of section 19 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations;

WHEREAS those parks were mistakenly listed in the Order respecting the urban agglomeration of Montréal among the equipment and infrastructures of collective interest;

WHEREAS it is expedient to provide a transitional provision for the urban agglomerations of Québec, Longueuil and Montréal relating to the sharing of the growth in the tax base prescribed by the Act respecting the Communauté métropolitaine de Montréal (R.S.Q., c. C-37.01) and the Act respecting the Communauté métropolitaine de Québec (R.S.Q., c. C-37.02);

WHEREAS, under section 119 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations, the provisions of any order under that Act may, for transition purposes, create a rule of municipal law or derogate from any provision of an Act under the administration of the Minister of Municipal Affairs and Regions, a special Act governing a municipality or an instrument under such an Act;

WHEREAS, under section 122 of that Act, the Government may make any order, in addition to the orders provided for specifically, in keeping with the objects of the Act, to further clarify the scope of a provision of the Act or to correct any omission;

WHEREAS, under section 131 of the Act to again amend various legislative provisions concerning municipal affairs (2005, c. 50), a provision of an urban agglomeration order on a matter referred to in any of sections 145 to 147 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations may have retroactive effect to 1 January 2006;

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

1. Order in Council 1211-2005 dated 7 December 2005 respecting the urban agglomeration of Québec is amended by inserting the following after section 57:

"**TITLE V.1**
SPECIAL RULES FOR THE PENSION PLANS OF OFFICERS OR EMPLOYEES

CHAPTER I
PURPOSE

57.1. The purpose of this Title is to prescribe the rules that govern how a person to whom section 123 of the Act respecting the consultation of citizens with respect to the territorial reorganization of certain municipalities applies is to maintain participation in the pension plan of which the person was a member before the reorganization of the city, and to prescribe, in respect of such a plan, the obligations of a related municipality as regards the administration, funding and management of the plan's pension fund and the distribution or transfer of the plan's assets and liabilities.

CHAPTER II
GENERAL AND INTERPRETATION

57.2. The rules and obligations prescribed by this Title are in addition to those made by or under the Supplemental Pension Plans Act (R.S.Q., c. R-15.1). In a case of conflict, the rules and obligations prescribed by this Title prevail.

57.3. In this Title,

(1) "active member" means any person who on 31 December 2005 met the conditions set out in section 36 of the Supplemental Pension Plans Act as they apply to a pension plan applicable to officers or employees of the city;

(2) "sponsor" means the related municipality that in respect of a pension plan is considered to be the employer having established the plan.

CHAPTER III
SPONSOR

57.4. The central municipality is deemed to be the sponsor of any pension plan not terminated at 31 December 2005 that has officers or employees of a related municipality within the urban agglomeration as members.

57.5. The designation of the sponsor made under section 57.4 is deemed to have been authorized by the Régie des rentes du Québec pursuant to section 22 of the Supplemental Pension Plans Act.

CHAPTER IV
CERTAIN RIGHTS, POWERS AND OBLIGATIONS OF THE SPONSOR AND THE OTHER RELATED MUNICIPALITIES

57.6. The rights, powers and obligations of the sponsor of a pension plan and those of the other related municipalities having at least one officer or employee who is a member of the plan are exercised as provided in this Chapter as regards the funding and solvability of the plan and payment of contributions.

57.7. Every contribution payable in relation to a technical actuarial deficiency or an amount established pursuant to subparagraph 4 of the second paragraph of section 137 of the Supplemental Pension Plans Act, determined by an actuarial valuation of the pension plan before 1 January 2002, is deemed to be an expenditure relating to a debt of the former municipality that established the pension plan.

57.8. Every contribution payable in relation to a technical actuarial deficiency or an amount established pursuant to subparagraph 4 of the second paragraph of section 137 of the Supplemental Pension Plans Act, determined by an actuarial valuation of the pension plan after 31 December 2001 but before 1 January 2006, is deemed to be, if the pension plan was established by a former municipality whose territory corresponds to the territory of a reconstituted municipality, an expenditure relating to a debt of the reconstituted municipality.

The first paragraph applies despite any provision of an Act or statutory instrument constituting the city that provides otherwise.

57.9. Every employer contribution for the fiscal year and every contribution payable in relation to a technical actuarial deficiency or an amount established pursuant to subparagraph 4 of the second paragraph of section 137 of the Supplemental Pension Plans Act, determined by an actuarial valuation of the pension plan after 31 December

2001 but before 1 January 2006, is deemed, in the case of a pension plan established by the city during that period, to be an expenditure relating to an urban agglomeration debt.

57.10. Every employer contribution for the fiscal year and every contribution payable in relation to a technical actuarial deficiency or an amount established pursuant to subparagraph 4 of the second paragraph of section 137 of the Supplemental Pension Plans Act, determined by an actuarial valuation of the pension plan after 31 December 2001 but before 1 January 2006, is deemed, in the case of a pension plan established by a former municipality and amended by the city during that period to apply to all or any category of its officers or employees, to be an expenditure relating to an urban agglomeration debt.

Despite the foregoing, every contribution referred to in the first paragraph in respect of a pension plan as it existed before being replaced or amended is deemed to be an expenditure relating to a debt of the reconstituted municipality or, as the case may be, of the central municipality.

57.11. Every employer contribution for the fiscal year and every contribution payable in relation to a technical actuarial deficiency or an amount established pursuant to subparagraph 4 of the second paragraph of section 137 of the Supplemental Pension Plans Act, determined by an actuarial valuation of the pension plan before 1 January 2006, is deemed, in the case of a pension plan established before 1 January 2002 by a body whose territory corresponds to the territory of the urban agglomeration, to be an expenditure relating to an urban agglomeration debt.

57.12. Every related municipality must, as of 1 January 2006, deduct the relevant member contribution from the pensionable salary of each of its officers or employees who is an active member of a pension plan for which the related municipality is not the sponsor, and pay the contribution so deducted into that plan's pension fund at the same time it pays the employer contribution for the fiscal year into the fund.

57.13. Subject to this Order, a pension plan to which section 57.12 refers is subject, with the necessary modifications, to the rules prescribed by the Supplemental Pension Plans Act as regards a multi-employer pension plan.

57.14. The sponsor of a pension plan to which section 57.12 refers may require another related municipality that has at least one officer or employee who is an active or non-active member of the plan to pay a sum that represents all or part of the proportional segment of the amortization amounts of an unfunded actuarial liability or an amount established pursuant to subparagraph 4 of the second paragraph of section 137 of the Supplemental Pension Plans Act, determined by an actuarial valuation of the pension plan after 31 December 2001, that relates to the participation of such an officer or employee of the other related municipality in the pension plan.

57.15. The related municipality to which section 57.12 refers is not required to participate in the payment of the amortization amounts of an unfunded actuarial liability or an amount established pursuant to subparagraph 4 of the second paragraph of section 137 of the Supplemental Pension Plans Act, determined by an actuarial valuation of the pension plan after 1 January 2006, if the unfunded liability or the amount results from additional obligations that apply only to members who are officers or employees of the pension plan sponsor.

57.16. Only the sponsor of a pension plan to which section 57.12 refers is deemed the plan employer for the purposes of any amendment to the plan, termination of the plan or designation of the members of the pension committee. The sponsor among other things may, alone, make any decision the council of a municipality may make under paragraph 8 of section 464 of the Cities and Towns Act.

The first paragraph ceases to apply in respect of a related municipality, other than the sponsor, as of the day on which no member of the plan who is an officer or employee of the related municipality is contemplated by section 123 of the Act respecting the consultation of citizens with respect to the territorial reorganization of certain municipalities.

A related municipality may agree with the sponsor on any procedural arrangement or modification of the first paragraph in its regard.

57.17. Every related municipality, other than the sponsor, is deemed to have withdrawn from a pension plan to which section 57.12 refers as of the date on which none of its officers or employees is an active member of the plan.

The pension plan is deemed to be amended on that date to reflect the related municipality's withdrawal.

CHAPTER V
CONTINUED PENSION PLAN PARTICIPATION

57.18. The continued participation of an officer or employee to whom section 123 of the Act respecting the consultation of citizens with respect to the territorial

reorganization of certain municipalities applies in the pension plan of which he or she was a member before the reorganization of the city is subject to the provisions of this Chapter.

57.19. Subject to the provisions of this Chapter, no officer or employee referred to in section 57.18 has, in respect of the duration of participation in the pension plan of which he or she was a member before the reorganization of the city, more rights than the officer or employee had before the reorganization.

57.20. Every officer or employee referred to in section 57.18 who is represented by a certified association and, as of 1 January 2006, continues to participate in a pension plan for which the sponsor becomes, pursuant to section 57.4, a municipality that is not the employer of the officer or employee, ceases to be an active member of that plan on the earlier of

(1) the date on which the officer or employee begins, pursuant to an agreement between the employer and the certified association representing the officer or employee, to participate in a pension plan or a retirement savings plan established by the employer or in which the employer participates; and

(2) the date on which the plan has no active member, and the sponsor is the employer.

For the purposes of subparagraph 2 of the first paragraph, an active member is any person paying contributions under the plan, regardless of whether the person was paying contributions before 1 January 2006.

57.21. Every officer or employee referred to in section 57.18 who is not represented by a certified association and, as of 1 January 2006, continues to participate in a pension plan for which the sponsor becomes, pursuant to section 57.4, a municipality that is not the employer of the officer or employee, may elect to cease to be a member of the plan.

Despite the foregoing, an officer or employee referred to in the first paragraph ceases to be an active member of the plan mentioned in that paragraph on the earliest of

(1) the date on which the plan has no active member, and the sponsor is the employer;

(2) the date on which the plan is replaced by a new pension plan or by a retirement savings plan that applies to all the officers or employees of the sponsor or to the category of officers or employees that corresponds to the category of the person referred to in the first paragraph; and

(3) the date on which an existing plan of which the person referred to in the first paragraph was not a member is amended to apply to all the officers or employees of the sponsor or to a category of officers or employees that corresponds to the category of the person referred to in the first paragraph.

For the purposes of subparagraph 1 of the second paragraph, an active member is any person paying contributions under the plan, regardless of whether the person was paying contributions before 1 January 2006.

57.22. Every officer or employee referred to in the first paragraph of section 57.21 may, despite the second paragraph of that section, continue to participate in the pension plan referred to in that first paragraph if, under the plan, the officer or employee is entitled to a pension without actuarial reduction before 1 January 2010.

57.23. The approval of the officers or employees to whom any of sections 57.20 to 57.22 apply or of the certified association representing them is not required in the event that the by-law that established the pension plan is amended or revoked by the sponsor.

CHAPTER VI
BENEFICIARIES OF CERTAIN BENEFITS

57.24. The benefits arising from the exercise by a municipality or body of a right under section 12 or 13 of the Act to amend various legislative provisions concerning municipal affairs (2003, c. 3) must, if applicable, benefit exclusively the inhabitants and ratepayers in the territory of the related municipality, or in the part of that territory corresponding to the territory providing the revenue that financed the amounts paid in relation to a technical actuarial deficiency or an amount established pursuant to subparagraph 4 of the second paragraph of section 137 of the Supplemental Pension Plans Act determined by an actuarial valuation of the whole pension plan at a date that is neither earlier than 31 December 2001 nor later than 1 January 2003.

Any decision to appropriate surplus assets to the payment of contributions payable by a municipality or body must be made by the related municipality whose territory corresponds to the territory in which the inhabitants and ratepayers are to be the beneficiaries of the benefits referred to in the first paragraph, or in the territory that includes such a territory.".

2. Order in Council 1214-2005 dated 7 December 2005 respecting the urban agglomeration of Longueuil, amended by Order in Council 10-2006 dated 17 January 2006, is further amended by inserting the following after section 62:

"**TITLE V.1**
SPECIAL RULES FOR THE PENSION PLANS OF OFFICERS OR EMPLOYEES

CHAPTER I
PURPOSE

62.1. The purpose of this Title is to prescribe the rules that govern how a person to whom section 123 of the Act respecting the consultation of citizens with respect to the territorial reorganization of certain municipalities applies is to maintain participation in the pension plan of which the person was a member before the reorganization of the city, and to prescribe, in respect of such a plan, the obligations of a related municipality as regards the administration, funding and management of the plan's pension fund and the distribution or transfer of the plan's assets and liabilities.

CHAPTER II
GENERAL AND INTERPRETATION

62.2. The rules and obligations prescribed by this Title are in addition to those made by or under the Supplemental Pension Plans Act (R.S.Q., c. R-15.1). In a case of conflict, the rules and obligations prescribed by this Title prevail.

62.3. In this Title,

(1) "active member" means any person who on 31 December 2005 met the conditions set out in section 36 of the Supplemental Pension Plans Act as they apply to a pension plan applicable to officers or employees of the city;

(2) "sponsor" means the related municipality that in respect of a pension plan is considered to be the employer having established the plan.

CHAPTER III
SPONSOR

62.4. As of 1 January 2006, the sponsor of a pension plan that is not terminated is deemed to be

(1) subject to paragraph 3, the related municipality whose territory corresponds to or includes the territory of the former municipality that established the pension plan;

(2) the central municipality, if the pension plan was established by the city between 31 December 2001 and 1 January 2006; or

(3) the central municipality, if the pension plan was established by a former municipality and was, between 31 December 2001 and 1 January 2006, amended by the city to apply to all or a category of its officers or employees.

62.5. Every designation of a sponsor under this Chapter that operates to replace the employer as the sponsor of a pension plan is deemed to have been authorized by the Régie des rentes du Québec pursuant to section 22 of the Supplemental Pension Plans Act.

CHAPTER IV
CERTAIN RIGHTS, POWERS AND OBLIGATIONS OF THE SPONSOR AND THE OTHER RELATED MUNICIPALITIES

62.6. The rights, powers and obligations of the sponsor of a pension plan and those of the other related municipalities having at least one officer or employee who is a member of the plan are exercised as provided in this Chapter as regards the funding and solvability of the plan and payment of contributions.

62.7. Every contribution payable in relation to a technical actuarial deficiency or an amount established pursuant to subparagraph 4 of the second paragraph of section 137 of the Supplemental Pension Plans Act, determined by an actuarial valuation of the pension plan before 1 January 2002, is deemed to be an expenditure relating to a debt of the former municipality that established the pension plan.

62.8. Subject to section 62.9, every contribution payable in relation to a technical actuarial deficiency or an amount established pursuant to subparagraph 4 of the second paragraph of section 137 of the Supplemental Pension Plans Act, determined by an actuarial valuation of the pension plan after 31 December 2001 but before 1 January 2006, is deemed to be, if the pension plan was established by a former municipality whose territory corresponds to the territory of a reconstituted municipality, an expenditure relating to a debt of the reconstituted municipality.

The first paragraph applies despite any provision of an Act or statutory instrument constituting the city that provides otherwise.

62.9. Every employer contribution for the fiscal year and every contribution payable in relation to a technical actuarial deficiency or an amount established pursuant to subparagraph 4 of the second paragraph of section 137 of the Supplemental Pension Plans Act, determined by an actuarial valuation of the pension plan after 31 December 2001 but before 1 January 2006, is deemed to be, in the

case of a pension plan referred to in paragraph 2 or 3 of section 62.4, an expenditure relating to an urban agglomeration debt.

Despite the foregoing, every contribution referred to in the first paragraph in respect of a pension plan as it existed before being replaced or amended is deemed to be an expenditure relating to a debt of the reconstituted municipality or, as the case may be, of the central municipality.

62.10. Every related municipality must, as of 1 January 2006, deduct the relevant member contribution from the pensionable salary of each of its officers or employees who is an active member of a pension plan for which the related municipality is not the sponsor, and pay the contribution so deducted into that plan's pension fund at the same time it pays the employer contribution for the fiscal year into the fund.

62.11. Subject to this Order, a pension plan to which section 62.10 refers is subject, with the necessary modifications, to the rules prescribed by the Supplemental Pension Plans Act as regards a multi-employer pension plan.

62.12. The sponsor of a pension plan to which section 62.10 refers that is a reconstituted municipality may require another related municipality that has at least one officer or employee who is an active or non-active member of the plan to pay a sum that represents all or part of the proportional segment of the amortization amounts of an unfunded actuarial liability or an amount established pursuant to subparagraph 4 of the second paragraph of section 137 of the Supplemental Pension Plans Act, determined by an actuarial valuation of the pension plan after 31 December 2001, that relates to the participation of such an officer or employee of the other related municipality in the pension plan.

62.13. The related municipality to which section 62.10 refers is not required to participate in the payment of the amortization amounts of an unfunded actuarial liability or an amount established pursuant to subparagraph 4 of the second paragraph of section 137 of the Supplemental Pension Plans Act, determined by an actuarial valuation of the pension plan after 1 January 2006, if the unfunded liability or the amount results from additional obligations that apply only to members who are officers or employees of the pension plan sponsor.

62.14. Only the sponsor of a pension plan to which section 62.10 refers is deemed the plan employer for the purposes of any amendment to the plan, termination of the plan or designation of the members of the pension committee. The sponsor among other things may, alone, make any decision the council of a municipality may make under paragraph 8 of section 464 of the Cities and Towns Act.

The first paragraph ceases to apply in respect of a related municipality, other than the sponsor, as of the day on which no member of the plan who is an officer or employee of the related municipality is contemplated by section 123 of the Act respecting the consultation of citizens with respect to the territorial reorganization of certain municipalities.

A related municipality may agree with the sponsor on any procedural arrangement or modification of the first paragraph in its regard.

62.15. Every related municipality, other than the sponsor, is deemed to have withdrawn from a pension plan to which section 62.10 refers as of the date on which none of its officers or employees is an active member of the plan.

The pension plan is deemed to be amended on that date to reflect the related municipality's withdrawal.

CHAPTER V
CONTINUED PENSION PLAN PARTICIPATION

62.16. The continued participation of an officer or employee to whom section 123 of the Act respecting the consultation of citizens with respect to the territorial reorganization of certain municipalities applies in the pension plan of which he or she was a member before the reorganization of the city is subject to the provisions of this Chapter.

62.17. Subject to the provisions of this Chapter, no officer or employee referred to in section 62.16 has, in respect of the duration of participation in the pension plan of which he or she was a member before the reorganization of the city, more rights than the officer or employee had before the reorganization.

62.18. Every officer or employee referred to in section 62.16 who is represented by a certified association and, as of 1 January 2006, continues to participate in a pension plan for which the sponsor becomes, pursuant to section 62.4, a municipality that is not the employer of the officer or employee, ceases to be an active member of that plan on the earlier of

(1) the date on which the officer or employee begins, pursuant to an agreement between the employer and the certified association representing the officer or employee, to participate in a pension plan or a retirement savings plan established by the employer or in which the employer participates ; and

(2) the date on which the plan has no active member, and the sponsor is the employer.

For the purposes of subparagraph 2 of the first paragraph, an active member is any person paying contributions under the plan, regardless of whether the person was paying contributions before 1 January 2006.

62.19. Every officer or employee referred to in section 62.16 who is not represented by a certified association and, as of 1 January 2006, continues to participate in a pension plan for which the sponsor becomes, pursuant to section 62.4, a municipality that is not the employer of the officer or employee, may elect to cease to be a member of the plan.

Despite the foregoing, an officer or employee referred to in the first paragraph ceases to be an active member of the plan mentioned in that paragraph on the earliest of

(1) the date on which the plan has no active member, and the sponsor is the employer;

(2) the date on which the plan is replaced by a new pension plan or by a retirement savings plan that applies to all the officers or employees of the sponsor or to the category of officers or employees that corresponds to the category of the person referred to in the first paragraph; and

(3) the date on which an existing plan of which the person referred to in the first paragraph was not a member is amended to apply to all the officers or employees of the sponsor or to a category of officers or employees that corresponds to the category of the person referred to in the first paragraph.

For the purposes of subparagraph 1 of the second paragraph, an active member is any person paying contributions under the plan, regardless of whether the person was paying contributions before 1 January 2006.

62.20. Every officer or employee referred to in the first paragraph of section 62.19 may, despite the second paragraph of that section, continue to participate in the pension plan referred to in that first paragraph if, under the plan, the officer or employee is entitled to a pension without actuarial reduction before 1 January 2010.

62.21. The approval of the officers or employees to whom any of sections 62.18 to 62.20 apply or of the certified association representing them is not required in the event that the by-law that established the pension plan is amended or revoked by the sponsor.

CHAPTER VI
BENEFICIARIES OF CERTAIN BENEFITS

62.22. The benefits arising from the exercise by a municipality or body of a right under section 12 or 13 of the Act to amend various legislative provisions concerning municipal affairs (2003, c. 3) must, if applicable, benefit exclusively the inhabitants and ratepayers in the territory of the related municipality, or in the part of that territory corresponding to the territory providing the revenue that financed the amounts paid in relation to a technical actuarial deficiency or an amount established pursuant to subparagraph 4 of the second paragraph of section 137 of the Supplemental Pension Plans Act determined by an actuarial valuation of the whole pension plan at a date that is neither earlier than 31 December 2001 nor later than 1 January 2003.

Any decision to appropriate surplus assets to the payment of contributions payable by a municipality or body must be made by the related municipality whose territory corresponds to the territory in which the inhabitants and ratepayers are to be the beneficiaries of the benefits referred to in the first paragraph, or in the territory that includes such a territory.".

3. Section 70 of the Order is amended by adding the following paragraphs:

"In addition, in the case of the central municipality, a by-law pertaining to the collection of the revenues provided for in the part of its budget adopted by its regular council may be adopted by the regular council before the part of the budget within the powers of the urban agglomeration council is adopted by that council.

The regular council does not take the measures referred to in subparagraph 4 of the second paragraph of section 109 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations on or following the adoption of the by-law under the third paragraph. It must, however, take those measures as soon as possible after the urban agglomeration council adopts the part of the budget within its powers and, if necessary for the purposes of the measures or after they have been taken, amend the by-law adopted under the third paragraph.

At the time the taxes and other revenues deriving from the part of its budget adopted by the urban agglomeration council are collected, the central municipality is to inform each ratepayer of the final amounts owing after the modification under the fourth paragraph and make the necessary compensatory adjustments out of that collection.".

4. Order in Council 1229-2005 dated 8 December 2005 respecting the urban agglomeration of Montréal, amended by Order in Council 10-2006 dated 17 January 2006, is further amended by inserting the following after section 61 :

"**TITLE V.1**
SPECIAL RULES FOR THE PENSION PLANS OF OFFICERS OR EMPLOYEES

CHAPTER I
PURPOSE

61.1. The purpose of this Title is to prescribe the rules that govern how a person to whom section 123 of the Act respecting the consultation of citizens with respect to the territorial reorganization of certain municipalities applies is to maintain participation in the pension plan of which the person was a member before the reorganization of the city, and to prescribe, in respect of such a plan, the obligations of a related municipality as regards the administration, funding and management of the plan's pension fund and the distribution or transfer of the plan's assets and liabilities.

CHAPTER II
GENERAL AND INTERPRETATION

61.2. The rules and obligations prescribed by this Title are in addition to those made by or under the Supplemental Pension Plans Act (R.S.Q., c. R-15.1). In a case of conflict, the rules and obligations prescribed by this Title prevail.

61.3. In this Title,

(1) "active member" means any person who on 31 December 2005 met the conditions set out in section 36 of the Supplemental Pension Plans Act as they apply to a pension plan applicable to officers or employees of the city ;

(2) "sponsor" means the related municipality that in respect of a pension plan is considered to be the employer having established the plan.

CHAPTER III
SPONSOR

61.4. As of 1 January 2006, the sponsor of a pension plan that is not terminated is deemed to be

(1) subject to paragraph 3, the related municipality whose territory corresponds to or includes the territory of the former municipality that established the pension plan ;

(2) the central municipality, if the pension plan was established by the city between 31 December 2001 and 1 January 2006 ;

(3) the central municipality, if the pension plan was established by a former municipality and was, between 31 December 2001 and 1 January 2006, amended by the city to apply to all or a category of its officers or employees ;

(4) the central municipality, if the pension plan was established before 1 January 2002 by a body whose territory corresponds to the territory of the urban agglomeration ; or

(5) the central municipality, if the pension plan was established before 1 January 2002 by a body whose territory was within the territory of the central municipality.

61.5. Every pension plan referred to in paragraph 1 of section 61.4 that on 31 December 2005 had active members who were fire fighters employed by the city and non-active members who, on the day preceding the day on which they ceased being active members of the plan, were fire fighters employed by the former municipality that established the plan or by the city, must have its assets and liabilities divided as provided in section 195 of the Supplemental Pension Plans Act not later than 31 December 2007. The obligations relating to the benefits of any such person must be transferred to the pension plan listed in paragraph 5 of section 135.1 of that Act.

Until the pension plan has been divided as provided in the first paragraph, the sponsor may neither amend nor terminate the plan as regards the fire fighters who are members without first obtaining the consent of the central municipality.

61.6. Every designation of a sponsor under this Chapter that operates to replace the employer as the sponsor of a pension plan is deemed to have been authorized by the Régie des rentes du Québec pursuant to section 22 of the Supplemental Pension Plans Act.

CHAPTER IV
CERTAIN RIGHTS, POWERS AND OBLIGATIONS OF THE SPONSOR AND THE OTHER RELATED MUNICIPALITIES

61.7. The rights, powers and obligations of the sponsor of a pension plan and those of the other related municipalities having at least one officer or employee who is a member of the plan are exercised as provided in this Chapter as regards the funding and solvability of the plan and payment of contributions.

61.8. Every contribution payable in relation to a technical actuarial deficiency or an amount established pursuant to subparagraph 4 of the second paragraph of section 137 of the Supplemental Pension Plans Act, determined by an actuarial valuation of the pension plan before 1 January 2002, is deemed to be an expenditure relating to a debt of the former municipality that established the pension plan.

61.9. Subject to section 61.10, every contribution payable in relation to a technical actuarial deficiency or an amount established pursuant to subparagraph 4 of the second paragraph of section 137 of the Supplemental Pension Plans Act, determined by an actuarial valuation of the pension plan after 31 December 2001 but before 1 January 2006, is deemed to be, if the pension plan was established by a former municipality whose territory corresponds to the territory of a reconstituted municipality, an expenditure relating to a debt of the reconstituted municipality.

The first paragraph applies despite any provision of an Act or statutory instrument constituting the city that provides otherwise.

61.10. Every employer contribution for the fiscal year and every contribution payable in relation to a technical actuarial deficiency or an amount established pursuant to subparagraph 4 of the second paragraph of section 137 of the Supplemental Pension Plans Act, determined by an actuarial valuation of the pension plan after 31 December 2001 but before 1 January 2006, is deemed to be, in the case of a pension plan referred to in paragraph 2 or 3 of section 61.4, an expenditure relating to an urban agglomeration debt.

Despite the foregoing, every contribution referred to in the first paragraph in respect of a pension plan as it existed before being replaced or amended is deemed to be an expenditure relating to a debt of the reconstituted municipality or, as the case may be, of the central municipality.

61.11. Every employer contribution for the fiscal year and every contribution payable in relation to a technical actuarial deficiency or an amount established pursuant to subparagraph 4 of the second paragraph of section 137 of the Supplemental Pension Plans Act, determined by an actuarial valuation of the pension plan before 1 January 2006, is deemed to be, in the case of a pension plan referred to in paragraph 4 of section 61.4, an expenditure relating to an urban agglomeration debt.

61.12. Every employer contribution for the fiscal year and every contribution payable in relation to a technical actuarial deficiency or an amount established pursuant to subparagraph 4 of the second paragraph of section 137 of the Supplemental Pension Plans Act, determined by an actuarial valuation of the pension plan before 1 January 2006, is deemed to be, in the case of a pension plan referred to in paragraph 5 of section 61.4, an expenditure relating to a debt of the central municipality.

61.13. Every related municipality must, as of 1 January 2006, deduct the relevant member contribution from the pensionable salary of each of its officers or employees who is an active member of a pension plan for which the related municipality is not the sponsor, and pay the contribution so deducted into that plan's pension fund at the same time it pays the employer contribution for the fiscal year into the fund.

61.14. Subject to this Order, a pension plan to which section 61.13 refers is subject, with the necessary modifications, to the rules prescribed by the Supplemental Pension Plans Act as regards a multi-employer pension plan.

61.15. The sponsor of a pension plan to which section 61.13 refers may require another related municipality that has at least one officer or employee who is an active or non-active member of the plan to pay a sum that represents all or part of the proportional segment of the amortization amounts of an unfunded actuarial liability or an amount established pursuant to subparagraph 4 of the second paragraph of section 137 of the Supplemental Pension Plans Act, determined by an actuarial valuation of the pension plan after 31 December 2001, that relates to the participation of such an officer or employee of the other related municipality in the pension plan.

61.16. The related municipality to which section 61.13 refers is not required to participate in the payment of the amortization amounts of an unfunded actuarial liability or an amount established pursuant to subparagraph 4 of the second paragraph of section 137 of the Supplemental Pension Plans Act, determined by an actuarial valuation of the pension plan after 1 January 2006, if the unfunded liability or the amount results from additional obligations that apply only to members who are officers or employees of the pension plan sponsor.

61.17. Only the sponsor of a pension plan to which section 61.13 refers is deemed the plan employer for the purposes of any amendment to the plan, termination of the plan or designation of the members of the pension committee. The sponsor among other things may, alone, make any decision the council of a municipality may make under paragraph 8 of section 464 of the Cities and Towns Act.

The first paragraph ceases to apply in respect of a related municipality, other than the sponsor, as of the day on which no member of the plan who is an officer or employee of the related municipality is contemplated by section 123 of the Act respecting the consultation of citizens with respect to the territorial reorganization of certain municipalities.

A related municipality may agree with the sponsor on any procedural arrangement or modification of the first paragraph in its regard.

61.18. Every related municipality, other than the sponsor, is deemed to have withdrawn from a pension plan to which section 61.13 refers as of the date on which none of its officers or employees is an active member of the plan.

The pension plan is deemed to be amended on that date to reflect the related municipality's withdrawal.

CHAPTER V
CONTINUED PENSION PLAN PARTICIPATION

61.19. The continued participation of an officer or employee to whom section 123 of the Act respecting the consultation of citizens with respect to the territorial reorganization of certain municipalities applies in the pension plan of which he or she was a member before the reorganization of the city is subject to the provisions of this Chapter.

61.20. Subject to the provisions of this Chapter, no officer or employee referred to in section 61.19 has, in respect of the duration of participation in the pension plan of which he or she was a member before the reorganization of the city, more rights than the officer or employee had before the reorganization.

61.21. Every officer or employee referred to in section 61.19 who is represented by a certified association and, as of 1 January 2006, continues to participate in a pension plan for which the sponsor becomes, pursuant to section 61.4, a municipality that is not the employer of the officer or employee, ceases to be an active member of that plan on the earlier of

(1) the date on which the officer or employee begins, pursuant to an agreement between the employer and the certified association representing the officer or employee, to participate in a pension plan or a retirement savings plan established by the employer or in which the employer participates ; and

(2) the date on which the plan has no active member, and the sponsor is the employer.

For the purposes of subparagraph 2 of the first paragraph, an active member is any person paying contributions under the plan, regardless of whether the person was paying contributions before 1 January 2006.

61.22. Every officer or employee referred to in section 61.19 who is not represented by a certified association and, as of 1 January 2006, continues to participate in a pension plan for which the sponsor becomes, pursuant to section 61.4, a municipality that is not the employer of the officer or employee, may elect to cease to be a member of the plan.

Despite the foregoing, an officer or employee referred to in the first paragraph ceases to be an active member of the plan mentioned in that paragraph on the earliest of

(1) the date on which the plan has no active member, and the sponsor is the employer ;

(2) the date on which the plan is replaced by a new pension plan or by a retirement savings plan that applies to all the officers or employees of the sponsor or to the category of officers or employees that corresponds to the category of the person referred to in the first paragraph ; and

(3) the date on which an existing plan of which the person referred to in the first paragraph was not a member is amended to apply to all the officers or employees of the sponsor or to a category of officers or employees that corresponds to the category of the person referred to in the first paragraph.

For the purposes of subparagraph 1 of the second paragraph, an active member is any person paying contributions under the plan, regardless of whether the person was paying contributions before 1 January 2006.

61.23. Every officer or employee referred to in the first paragraph of section 61.22 may, despite the second paragraph of that section, continue to participate in the pension plan referred to in that first paragraph if, under the plan, the officer or employee is entitled to a pension without actuarial reduction before 1 January 2010.

61.24. The approval of the officers or employees to whom any of sections 61.21 to 61.23 apply or of the certified association representing them is not required in the event that the by-law that established the pension plan is amended or revoked by the sponsor.

CHAPTER VI
BENEFICIARIES OF CERTAIN BENEFITS

61.25. The benefits arising from the exercise by a municipality or body of a right under section 12 or 13 of the Act to amend various legislative provisions concerning municipal affairs (2003, c. 3) must, if applicable, benefit exclusively the inhabitants and ratepayers in the territory of the related municipality, or in the part of that territory corresponding to the territory providing the revenue that financed the amounts paid in relation to a technical actuarial deficiency or an amount established pursuant to subparagraph 4 of the second paragraph of section 137 of the Supplemental Pension Plans Act determined by an actuarial valuation of the whole pension plan at a date that is neither earlier than 31 December 2001 nor later than 1 January 2003.

Any decision to appropriate surplus assets to the payment of contributions payable by a municipality or body must be made by the related municipality whose territory corresponds to the territory in which the inhabitants and ratepayers are to be the beneficiaries of the benefits referred to in the first paragraph, or in the territory that includes such a territory.".

5. Order in Council 1229-2005 dated 8 December 2005 respecting the urban agglomeration of Montréal, amended by Order in Council 10-2006 dated 17 January 2006, is further amended by striking out the references in the Schedule to Cap-Saint-Jacques nature park, L'Anse-à-l'Orme nature park, Bois-de-l'Île-Bizard nature park, Bois-de-Liesse nature park, L'Île-de-la-Visitation nature park, Pointe-aux-Prairies nature park, Bois-de-la-Roche agricultural park, Bois-de-Saraguay nature park and Bois-d'Anjou nature park.

6. If, in accordance with a by-law adopted under section 180 of the Act respecting the Communauté métropolitaine de Montréal (R.S.Q., c. C-37.01) or section 170 of the Act respecting the Communauté métropolitaine de Québec (R.S.Q., c. C-37.02), the standardized property value of a related municipality must be established for a fiscal year prior to the fiscal year 2006, the standardized property value is established using the property assessment roll of the city that applied for that fiscal year and the comparative factor of the roll for that fiscal year, and taking into account the part of the roll that includes the immovables situated in the territory of the related municipality.

The same applies, with the necessary modifications, if the by-law provides that the values added to or withdrawn from the property assessment roll must be taken into account in respect of the property assessment roll of a related municipality for a fiscal year prior to the fiscal year 2006.

For each urban agglomeration concerned, the central municipality must provide, for every reconstituted municipality, the data established for the reconstituted municipality under the first two paragraphs.

7. This Order in Council comes into force on the day it is published in the *Gazette officielle du Québec*, except sections 1, 2 and 4, and section 5 to the extent that it concerns the transfer of property under the third paragraph of section 38 of Order in Council 1229-2005 dated 8 December 2005, which have effect from 1 January 2006.

ANDRÉ DICAIRE,
Clerk of the Conseil exécutif

7557

Index

Abbreviations: **A**: Abrogated, **N**: New, **M**: Modified