Percentage applicable to the cost of fuel:

heating oil gas and other form of energy	1.1 % 2.8 %
Percentage applicable to the cost of maintenance:	2.0 %
Percentage applicable to the cost of providing services:	3.1 %
Percentage applicable to management costs:	3.1 %
Percentage applicable to capital expenditure:	6.8 %
Percentage applicable to net revenue:	0.5 %

Where the percentage applicable to the costs of electricity and fuel is not representative for the building concerned, the tribunal, where it has the necessary information, shall take those costs into account by proceeding, in their respect, in the manner provided for in the second paragraph of section 4.".

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

1317

Gouvernement du Québec

## **O.C. 340-97,** 19 March 1997

Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (R.S.Q., c. M-14)

# Registration of agricultural operations and reimbursement of real estate taxes and compensations

#### — Regulation

Regulation respecting the registration of agricultural operations and the reimbursement of real estate taxes and compensations

WHEREAS under sections 36.12 and 36.15 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (R.S.Q., c. M-14), amended respectively by sections 8 and 11 of Chapter 64 of the Statutes of 1995, the Government may make regulations respecting the registration of agricultural operations and the reimbursement of real estate taxes and compensations;

WHEREAS the Regulation respecting the registration of agricultural operations and the reimbursement of real

estate taxes and compensations was made by Order in Council 1692-91 dated 11 December 1991 and amended by the Regulations made by Orders in Council 841-93 dated 16 June 1993 and 271-95 dated 8 March 1995;

WHEREAS the Act to amend the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation and the Act respecting municipal taxation (1995, c. 64), assented to on 15 December 1995, provides for transitory provisions respecting certain elements prescribed in the Regulation respecting the registration of agricultural operations and the reimbursement of real estate taxes and compensations;

WHEREAS the information to be included in the registration slip must be updated to take into account the realities of the biofood sector;

WHEREAS it is expedient to replace the Regulation respecting the registration of agricultural operations and the reimbursement of real estate taxes and compensations;

WHEREAS in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), a draft of the Regulation attached to this Order in Council was published in Part 2 of the *Gazette officielle du Québec* of 29 January 1997 with a notice that it could be made by the Government upon the expiry of a 45-day period following that publication;

WHEREAS the 45-day period has expired;

WHEREAS no comments were received;

WHEREAS under section 18 of the Regulations Act (R.S.Q., c. R-18.1), 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 urgency of the situation requires it;

WHEREAS in the opinion of the Government, the urgency due to the following circumstances justifies such coming into force:

- it is essential that the Regulation be in force before 1 April 1997, in order for the agricultural operations, whose registration ends on 31 March 1997, to be able to register under the new regulation;
- it is essential not to impose upon the agricultural operations the obligation to register again once the new regulation is in force;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Agriculture, Fisheries and Food:

THAT the Regulation respecting the registration of agricultural operations and the reimbursement of real estate taxes and compensations, attached to this Order in Council, be made.

MICHEL CARPENTIER, Clerk of the Conseil exécutif

### Regulation respecting the registration of agricultural operations and the reimbursement of real estate taxes and compensations

An Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (R.S.Q., c. M-14, ss. 36.12 and 36.15; 1995, c. 64, ss. 8 and 11)

# **DIVISION I**DEFINITIONS

**1.** For the purposes of the Act and of the Regulation, unless the context indicates otherwise,

"agricultural operation" means a business comprising in a single economic and accounting unit the capital and basic inputs necessary to derive therefrom an agricultural product intended for sale;

"agricultural product" means any raw or processed product derived from

- (1) agriculture;
- (2) horticulture;
- (3) apiculture;
- (4) aviculture;
- (5) maple syrup production;
- (6) aquaculture;
- (7) the wooded portion of an agricultural operation;
- (8) the raising of fur-bearing animals, the raising of horses or the raising of animals fit for human consumption; or
- (9) activities related to the breeding of animals intended for human consumption;

"gross revenue" means the receipts generated by the sale of an agricultural product and crop insurance and farm income stabilization insurance compensations.

Any immovable used primarily or intended for residential, industrial, commercial, leisure, recreation or sports purposes is not comprised in the definition of "agricultural operation". Such exception does not apply to an immovable used primarily or intended either for the processing of an agricultural product of the agricultural operation or for the packaging or marketing of such a product in a raw state or after being processed on the premises of the agricultural operation.

### **DIVISION II**

REGISTRATION OF AGRICULTURAL OPERATIONS

**2.** In order for an agricultural operation to qualify for registration, the person applying for registration shall prove that the agricultural operation has generated, during the preceding calendar year, a gross annual revenue equal to or greater than the minimum value of agricultural production necessary to qualify as a producer under the Farm Producers Act (R.S.Q., c. P-28).

For the purposes of the first paragraph, the gross revenue from the sale of wood shall be taken into account for only half of the minimum amount necessary to qualify for registration.

The gross revenue of an agricultural operation shall be considered equal to the minimum value referred to in the first paragraph

- (1) where the agricultural operation is registered for the first time or was registered for the first time during one of the two calendar years preceding the year during which an application for registration is made;
- (2) where development work has been done or undertaken with a view to producing the minimum gross revenue necessary for registration in the future, taking into account the special features of the production;
- (3) where a new type of livestock production has been undertaken with a view to producing such revenue in the future, taking into account the special features of the production; or
- (4) where production is temporarily limited owing to exceptional natural causes.
- **3.** A person applying for the registration of an agricultural operation shall use and complete the registration slip put at his disposal by the Minister.

- **4.** The registration slip shall contain the following information:
- (1) the name of the agricultural operation, its legal status, the name, date of birth and social insurance number of the operator or the date on which the agricultural operation was formed, its registration number assigned under the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., c. P-45), its mailing address and the address where the majority of the operation's activities take place;
- (2) the names of the partners, shareholders or members, their sex, date of birth and social insurance number and their share or interest in the partnership or legal person;
- (3) the total area of the agricultural operation, the usable area and the unusable area, the area of each parcel of land used for plant production, the type of each production and a statement indicating whether the agricultural operation is the owner, lessor or lessee of those areas;
- (4) the species of livestock produced, the number of animals of each species, the agricultural practices applied to such species and, in respect of heavy calves, hogs, horses and poultry, a statement indicating whether or not the agricultural operation owns the animals;
- (5) the particular agricultural practices used in the agricultural operation in respect, *inter alia*, of management, fertilization, condition of watercourses, manure and tilling of soil; and
- (6) the annual gross revenue of the agricultural operation and a breakdown of its sources.

The registration slip shall be signed by the applicant or by an authorized person and shall contain a declaration that the information provided is true and authorization for the Minister of Agriculture, Fisheries and Food to make available to or obtain from various agencies under his authority documents or information relating to the management of the agricultural operation.

**5.** Registration granted by the Minister is valid for a term not exceeding three years.

Registration is no longer valid if it is not renewed on the expiry date appearing on the registration card issued by the Minister, if the agricultural operation ceases it activities during the term of the registration or if it no longer meets the conditions of eligibility for registration.

- **6.** In the days following registration, the Minister shall issue a registration card in the name of the agricultural operation.
- **7.** The Minister may require any information or document that he considers necessary when an application for registration of an agricultural operation is made. The same applies where the information or document is necessary to prove that the agricultural operation meets the conditions to remain registered.
- **8.** The Minister may revoke the registration of an agricultural operation that has ceased its activities or that no longer meets the conditions for registration.

The revocation takes effect from the date on which the agricultural operation ceases its activities or ceases to meet the conditions for registration.

#### DIVISION III

REIMBURSEMENT OF REAL ESTATE TAXES AND COMPENSATIONS

**9.** In order for an agricultural operation to qualify for the reimbursement of real estate taxes and compensations, the person applying for reimbursement shall prove that the agricultural operation generated a minimum gross revenue of \$10 000 during the calendar year that ended before the beginning of the municipal fiscal year for which an application for reimbursement is made.

A registered agricultural operation shall be exempt from the requirement to produce the minimum gross revenue referred to in the first paragraph

- (1) where the agricultural operation is registered for the first time during the municipal fiscal year for which an application for reimbursement is made or where it was registered for the first time during one of the two municipal fiscal years preceding the municipal fiscal year for which an application for reimbursement is made;
- (2) where development work has been done or undertaken, excluding work carried out on the wooded portion of the agricultural operation, with a view to producing a gross revenue of \$10 000 in the future, taking into account the special features of the production;
- (3) where a new type of livestock production has been undertaken with a view to producing a gross revenue of \$10 000 in the future, taking into account the special features of the production; or
- (4) where production is temporarily limited owing to exceptional natural causes.

- **10.** For the purposes of subparagraphs 2 and 3 of the first paragraph of section 36.4 of the Act, the amount per hectare of land situated in the agricultural zone and forming part of the agricultural operation is \$800.
- **11.** A person who applies for the reimbursement of real estate taxes and compensations shall use and complete the form put at his disposal by the Minister.
- **12.** The form of an application for reimbursement shall contain the following information:
  - (1) the applicant's identity;
- (2) a statement of the gross revenue of the agricultural operation for the calendar year that ended before the beginning of the municipal fiscal year for which an application for reimbursement is made;
- (3) the total area of the agricultural operation situated in an agricultural zone;
- (4) identification of the immovables leased by the agricultural operation and their value entered on the assessment roll;
- (5) the amount of the real estate taxes and compensations for which the application is made; and
  - (6) the reimbursement applied for.

The form of an application for reimbursement shall contain a declaration by the applicant that the information provided is true and that he has not claimed financial assistance from another department or public body with respect to the real estate taxes and compensations for which he has applied for reimbursement. It shall also contain an authorization for the Minister to consult his appraisal record with the municipality or with the appraiser. The form shall be signed by the applicant or by a person authorized by him.

- estate tax and compensation accounts for which an application for reimbursement is made, detailed proof of the gross revenue, proof of payment of the annual assessment exigible under the Farm Producers Act and, where applicable, a copy of the leases binding the agricultural operation shall be attached to the application for reimbursement.
- **14.** This Regulation replaces the Regulation respecting the registration of agricultural operations and the reimbursement of real estate taxes and compensations made by Order in Council 1692-91 dated 11 December 1991, as amended.

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

The provisions of this Regulation concerning the reimbursement of real estate taxes and compensations are applicable

- (1) to the fiscal year beginning on 1 January 1997 and to subsequent fiscal years, for municipal taxes; and
- (2) to the fiscal year beginning on 1 July 1996 and to subsequent fiscal years, for school taxes.

1337

Gouvernement du Québec

### **O.C. 364-97,** 19 March 1997

An Act respecting prescription drug insurance and amending various legislative provisions (1996, c. 32)

# Basic prescription drug insurance plan — Amendments

Regulation to amend the Regulation respecting the basic prescription drug insurance plan

WHEREAS under the first paragraph of section 116 of the Act respecting prescription drug insurance and amending various legislative provisions (1996, c. 32), the Government may, by regulation, before 1 August 1997, make any other transitional provision to remedy any omission and ensure the implementation of the basic prescription drug insurance plan as soon as possible after the plan is established by that Act;

WHEREAS under the second paragraph of section 116 of that Act, a regulation made under that section is not subject to the publication requirements set out in section 8 of the Regulations Act (R.S.Q., c. R-18.1); it shall come into force on the date of its publication in the Gazette officielle du Québec or on any later date fixed in the regulation, notwithstanding section 17 of that Act and it may, once published and where it so provides, apply from any date not prior to 1 August 1996;

WHEREAS by Order in Council 1519-96 dated 4 December 1996, the Government made the Regulation respecting the basic prescription drug insurance plan;

WHEREAS it is expedient to amend that Regulation;

IT IS ORDERED, therefore, on the recommendation of the Minister of Health and Social Services: