

- (a) rubber;
- (b) paper;
- (c) scrap metal;
- (d) mechanical or electrical automobile parts;
- (e) glass;
- (f) plastic;
- (g) bark, sawdust or wood shavings;

(9) the recovery, sorting and processing or treatment of waste or scrap, for the purpose of making a product or raw material used in manufacturing;

(10) transmission by pipeline;

(11) tourism, in respect of the following products, where priority is given to offering those products to pleasure tourists or conference tourists, customer groups composed of people who are travelling for the purposes of recreation, a vacation, a conference, a symposium or a seminar and are lodging for those purposes elsewhere than at their main residence:

(a) accommodation, where the project pertains to

i. the modernization of existing sleeping-accommodation units or;

ii. the addition of sleeping-accommodation units, within the scope of recreational and tourist projects requiring local sleeping accommodation;

(b) camping, where more than 40 % of the sites or a minimum of 150 sites, whichever is the lower, are made available exclusively to campers other than seasonal campers;

(c) cruise excursions on bodies of water within Québec, where animation and interpretation activities are provided;

(d) hunting and fishing, adventure and outdoor activities, recreational, artistic, craft and scientific activities that are offered as part of a package deal that includes accommodation;

(e) alpine skiing at a centre that is already developed and has a drop of at least 250 metres, is located in proximity to at least 100 commercial accommodation units or at least 50 % of whose customers come from outside Québec, where the project does not involve expansion of the skiable area or an increase in the centre's capacity;

(f) a cultural, natural, scientific, recreational or other attraction, offered to such tourists on a continuing and recurring basis for at least four months of the year;

(g) the investment required for a major tourist attraction that draws a significant number of tourists from outside Québec.

1403

Gouvernement du Québec

O.C. 534-97, 23 April 1997

Forest Act
(R.S.Q., c. F-4.1)

Reimbursement of real estate taxes

Regulation respecting the reimbursement of real estate taxes of certified forest producers

WHEREAS under section 122 of the Forest Act (R.S.Q., c. F-4.1), amended by section 11 of Chapter 14 of the Statutes of Québec of 1996, certified forest producers may obtain a reimbursement of real estate taxes;

WHEREAS under section 123 of the Forest Act (R.S.Q., c. F-4.1), amended by section 15 of Chapter 37 of the Statutes of Québec of 1995 and by section 12 of Chapter 14 of the Statutes of Québec of 1996, a certified forest producer who wishes to obtain that reimbursement shall be in possession of a report prepared by a forest engineer containing a statement of the eligible development work expenses representing an amount equal to or greater than the amount of real estate taxes that may be the subject of an application for reimbursement;

WHEREAS under section 172.1 of the Forest Act, introduced by section 19 of Chapter 14 of the Statutes of Québec of 1996, the Government may, by regulation,

(1) define "eligible development expenses" for the purposes of section 123 of the Act, and prescribe exclusions, ceilings and deductions;

(2) establish rules for the calculation and substantiation of eligible development expenses applicable to a calendar year where a producer is a natural person or, in other cases, to the fiscal year of a producer, and authorize the carrying forward of such expenses, even expenses incurred before the coming into force of the regulations;

(3) determine the form and content of the report of the forest engineer referred to in section 123 of that Act;

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 pursuant to section 8 of that Act, if the authority making it is of the opinion that the urgency of the situation requires 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 urgency of the situation requires it;

WHEREAS under sections 13 and 18 of that Act, the reason justifying the absence of prior publication and such coming into force shall be published with the regulation;

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

— this measure is taken in accordance with the decisions made at the Sommet sur la forêt privée, in respect of which a consensus was reached by the partners;

— section 37 of the Act to amend the Forest Act and other legislative provisions (1996, c. 14) provides that the new provisions governing eligibility for the reimbursement of real estate taxes are, with respect to a forest producer who is a natural person, applicable from the calendar year 1997, and, in other cases, from the first fiscal year of the producer that begins after 31 December 1996;

WHEREAS it is expedient to make the Regulation;

IT IS ORDERED, therefore, upon the recommendation of the Minister of State for Natural Resources:

THAT the Regulation respecting the reimbursement of real estate taxes of certified forest producers, attached to this Order in Council, be made.

Le greffier du Conseil exécutif,
MICHEL CARPENTIER

Regulation respecting the reimbursement of real estate taxes of certified forest producers

Forest Act
(R.S.Q., c. F-4.1, ss. 123 and 172.1; 1996, c. 14)

1. The development expenses eligible for reimbursement of real estate taxes for the purposes of paragraph 3

of section 123 of the Act are those which are described in Schedule I and that meet the following conditions,

(1) have an impact on the establishment, maintenance or improvement of a timber stand;

(2) comply with applicable municipal by-laws; and

(3) are described in the report provided for in section 5 of this Regulation.

2. The amount of development expenses eligible for reimbursement of real estate taxes shall be calculated according to Schedule I.

For each of the development expenses, the amount shall correspond to the product of the value of the eligible expense times the unit of measurement applicable to it.

The value of the eligible expense shall vary according to whether or not financial assistance was provided under section 124.25 of the Act.

3. The amount established under section 2 for expenses incurred during the last calendar year in cases where the forest producer is a natural person or, in all other cases, during the producer's last fiscal year, shall be applicable for reimbursement of the real estate taxes in that same period.

Where a producer, during the calendar year or the fiscal year, incurs eligible expenses in an amount less than the amount of the real estate taxes, the expenses so incurred may be combined for the purposes of an application for reimbursement over the next two calendar years or fiscal years, as the case may be.

4. Where the amount of the eligible expenses incurred and declared during the producer's calendar year or fiscal year exceeds the amount of the real estate taxes paid by the producer, the surplus amount of those expenses shall be eligible for reimbursement of real estate taxes over the next 10 years if the producer still fulfils the conditions of section 120 of the Act.

Surplus amounts accumulated in accordance with the first paragraph of this section are deemed to be credited according to the order in which they occur.

5. The forest engineer's report required by section 123 of the Act shall comply with the form provided for in Schedule II and shall contain the information required therein.

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

SCHEDULE 1

DEVELOPMENT EXPENSES ELIGIBLE FOR REIMBURSEMENT OF REAL ESTATE TAXES OF CERTIFIED FOREST PRODUCERS

1. Site preparation:

Treatment to prepare the site for the planting of an optimum, well-distributed quantity of seedlings according to the following techniques:

1.1 Manual or mechanical brush clearing and site clearing

Removal of brush and unusable ligneous matter and windrowing or piling of that material either manually or mechanically.

Type	Unit of measurement	Value of eligible expenses	
		Without financial assistance	With financial assistance
Manual	hectare	\$335	\$135
Mechanical		\$940	\$375

1.2 Salvage, brush clearing and site clearing

Harvest in a low-value stand of all mature merchantable timber or deteriorating timber followed by mechanical brush clearing and site clearing as described in 1.1.

Unit of measurement	Value of eligible expenses	
	Without financial assistance	With financial assistance
hectare	\$965	\$385

1.3 Chipping

Removal and chipping of brush and unusable ligneous matter in a single operation.

Unit of measurement	Value of eligible expenses	
	Without financial assistance	With financial assistance
hectare	\$695	\$280

1.4 Forest harrowing

Removal of brush and loosening of the soil by means of a forest harrow.

Unit of measurement	Value of eligible expenses	
	Without financial assistance	With financial assistance
hectare	\$695	\$280

1.5 Agricultural ploughing and harrowing

Loosening the soil by means of an agricultural plough and harrow to promote the planting of tolerant hardwoods or hybrid poplars.

Unit of measurement	Value of eligible expenses	
	Without financial assistance	With financial assistance
hectare	\$350	\$140

1.6 Shear-blading with a shear-blade-equipped tractor

Removal of brush and windrowing of that material with a shear-blade-equipped tractor; this operation must be carried out without damaging the soil, and for that reason it is generally performed when the ground is frozen.

Unit of measurement	Value of eligible expenses	
	Without financial assistance	With financial assistance
hectare	\$500	\$200

1.7 Scarifying

An operation consisting in loosening, more or less energetically, the surface layers of the soil to mix the organic matter and the mineral soil. Scarifying is light when performed with a disk trencher, a batch scarifier or an agricultural plough; average when performed with

shark-fin barrels and chains or hydraulic trenchers; and manual when performed with hand tools.

Type	Unit of measurement	Value of eligible expenses	
		Without financial assistance	With financial assistance
Light	hectare	\$265	\$105
Average	hectare	\$370	\$150
Manual	1000 micro-sites	\$265	\$105

1.8 Application of phytocides

Ground or aerial spraying of phytocides certified by Agriculture Canada in accordance with the Pest Control Products Act (R.S.C., 1985, c. P-9).

Type	Unit of measurement	Value of eligible expenses	
		Without financial assistance	With financial assistance
Ground	hectare	\$480	\$190
Aerial		\$325	\$130

2. Planting

Adequate planting, either mechanically or manually, of an optimum, well-distributed quantity of cuttings or seedlings in order to produce ligneous matter.

Type of seedlings	Unit of measurement	Value of eligible expenses	
		Without financial assistance	With financial assistance
Mechanical planting	1 000 seedlings	\$140	\$55
Manual planting			
Regular bare-root		\$230	\$ 90
Large bare-root		\$290	\$115
Hardwood bare-root		\$315	\$125
Container 110 to 199 cc	1 000	\$215	\$85
Container 200 to 299 cc	seedlings	\$270	\$110
Container 300 cc and over		\$335	\$135

3. Reinforcement planting in plantations or in naturally regenerated stands

Adequate planting of seedlings in places where natural or artificial regeneration is insufficient so as to obtain a number of evenly distributed trees of the desired species.

Type of seedlings	Unit of measurement	Value of eligible expenses	
		Without financial assistance	With financial assistance
Planting			
Regular bare-root		\$230	\$90
Large bare-root		\$290	\$115
Hardwood bare-root		\$315	\$125
Container 110 to 199 cc	1 000	\$215	\$85
Container 200 to 299 cc	seedlings	\$270	\$110
Container 300 cc and over		\$335	\$135

Natural regeneration

Regular bare-root		\$250	\$100
Large bare-root		\$310	\$125
Hardwood bare-root		\$315	\$125
Container 110 to 199 cc	1 000	\$240	\$95
Container 200 to 299 cc	seedlings	\$290	\$115
Container 300 cc and over		\$355	\$140

4. Enrichment planting

In a stand, adequate planting, either in patches or mini-strips, of seedlings of tolerant species in order to improve the quality and composition of the regeneration, or of white pine or spruce in order to minimize the risks of attack by the white pine weevil.

Type of seedlings	Unit of measurement	Value of eligible expenses	
		Without financial assistance	With financial assistance
In patches			
Regular bare-root		\$315	\$125
Large bare-root		\$475	\$190
Hardwood bare-root		\$475	\$190
Container 200 to 299 cc	1 000	\$475	\$190
Container 300 cc and over	seedlings	\$520	\$210
In mini-strips			
Regular bare-root		\$230	\$90
Large bare-root		\$290	\$115
Hardwood bare-root		\$315	\$125
Container 110 to 199 cc	1 000	\$215	\$85
Container 200 to 299 cc	seedlings	\$270	\$110
Container 300 cc and over		\$335	\$135

5. Tending of plantations or natural regeneration

A treatment carried out in order to maintain or improve the growth or quality of the regeneration of desired species according to the following techniques:

5.1 Weeding

An operation to control competing grasses hindering seedling growth by mowing; this also includes straightening of seedlings that have been pulled over by grasses.

Unit of measurement	Value of eligible expenses	
	Without financial assistance	With financial assistance
hectare	\$265	\$105

5.2 Mechanical or manual release treatment and mulch spreading

An operation to control competing vegetation hindering the growth of desired trees by manual or mechanical means or, in plantations of hardwood species, by spreading mulch.

Type	Unit of measurement	Value of eligible expenses	
		Without financial assistance	With financial assistance
Release treatment	hectare	\$635	\$255
Mulch	per 1 000 stems	\$1 000	\$400

5.3 Application of phytocides

An operation to control competing vegetation hindering the growth of desired trees by spraying phytocides registered by Agriculture Canada in accordance with the Pest Control Products Act (R.S.C., 1985, c. P-9) by ground spraying or aerial spraying.

Type	Unit of measurement	Value of eligible expenses	
		Without financial assistance	With financial assistance
Ground		\$480	\$190
Aerial	hectare	\$325	\$130

5.4 Pruning

An operation to maintain or improve the quality of trees,

(1) in the case of red pine or white pine plantations, by cutting off dead or living branches from the upper trunk of crop trees; or

(2) in the case of hardwood species, by removing double or multiple heads or branches which, because of their heavy growth, might produce forks or impede the growth of the trunk (pruning for shaping).

Unit of measurement	Value of eligible expenses	
	Without financial assistance	With financial assistance
hectare	\$375	\$150

6. Protection treatment

A treatment against insects, diseases or animals to prevent them from spreading or to minimize the damage they cause to trees.

Unit of measurement	Value of eligible expenses	
	Without financial assistance	With financial assistance
hectare	\$410	\$165

7. Precommercial thinning

Removal, from an unmerchantable young stand, of excess trees impeding the growth of selected trees in order to improve the growth, quality or composition of the stand and to even the spacing between the trees.

Type of stand	Unit of measurement	Value of eligible expenses	
		Without financial assistance	With financial assistance
Softwoods	hectare	\$890	\$355
Tolerant hardwoods		\$950	\$380
Intolerant hardwoods		\$745	\$300

8. Commercial thinning

Cutting practised in a forest stand that has not reached maturity, intended to accelerate the diameter growth of the remaining trees, and also, by appropriate selection, to improve the average form for the stand.

Type of stand	Unit of measurement	Value of eligible expenses	
		Without financial assistance	With financial assistance
Marked hardwoods	hectare	\$700	\$280
Marked softwoods		\$775	\$310
Unmarked softwoods		\$670	\$270

9. Improvement, sanitation or salvage cutting

Cutting for the purpose of correcting a special or unusual situation:

(1) improvement cutting or intermediate thinning is performed, in a stand of trees beyond the sapling stage, by removing undesirable species or malformed trees, in order to improve the composition and condition of the stand;

(2) sanitation cutting removes trees killed or weakened by diseases or insects to prevent such pests from attacking the rest of the stand; and

(3) salvage cutting removes dead, dying or deteriorating trees before the timber becomes unusable.

Unit of measurement	Value of eligible expenses	
	Without financial assistance	With financial assistance
hectare	\$275	\$110

10. Progressive seed cutting

A cutting that is part of a series of partial cuts in a stand at cutting age, which over a period of time will open up the forest cover, thereby encouraging regeneration.

Unit of measurement	Value of eligible expenses	
	Without financial assistance	With financial assistance
hectare	\$775	\$310

11. Succession cutting

The harvesting of trees of undesired species in the overstorey while preserving the regeneration of desired

species already established in the understorey for the purpose of improving the composition of the stand.

Unit of measurement	Value of eligible expenses	
	Without financial assistance	With financial assistance
hectare	\$480	\$195

12. Strip cutting or patch cutting

Strip cutting or patch cutting in a stand at cutting age in two or more cycles in order to encourage natural regeneration or protect vulnerable stations, landscapes, wildlife habitats or water.

Unit of measurement	Value of eligible expenses	
	Without financial assistance	With financial assistance
hectare	\$335	\$135

13. Selection cutting

The periodic harvesting of trees selected individually or in small groups in an uneven-aged stand in order to harvest its production and to bring it to a regular uneven-aged structure, while also ensuring the necessary cultivation of growing trees and encouraging seed establishment.

Unit of measurement	Value of eligible expenses	
	Without financial assistance	With financial assistance
hectare	\$775	\$310

14. Drainage

The digging of ditches used to drain away runoff and seepage in order to improve tree growth and to promote natural and artificial regeneration.

Type of land	Unit of measurement	Value of eligible expenses	
		Without financial assistance	With financial assistance
Wooded areas	Km	\$1 445	\$580
Cleared areas		\$1 225	\$490

Part 2 - Eligible development expenses (*Development expenses must have been incurred during the calendar year or the fiscal year, as the case may be, indicated in this report and for a registered forest area for which a forest management plan was in force. This latter information appears in the forest producer's certificate.*)

Unit of assessment for which the development expense was incurred		Identification of eligible development expense	Quantity realized and unit of measurement	Value of eligible development expense			
Name of municipality	Number (registration)			Without financial assistance	With financial assistance	Total	
			(B)	(C)	(C)	(D) = (B) X (C)	
						\$	
						+	
						\$	
						+	
						\$	
						+	
						\$	
						+	
						\$	
						+	
						\$	
TOTAL OF ELIGIBLE DEVELOPMENT EXPENSES						(A) =	\$

Part 3 - Forest producer's statement

I hereby certify that all the information appearing in my most recent forest producer's certificate is up-to-date, that the development expenses declared in the report were incurred for a registered forest area for which a forest management plan was in force, that those expenses have never been declared, that all the work realized with the financial assistance of a regional agency for private forest development has been declared to the forest engineer and that none of that work was subject to the financing referred to in section 73.1 of the Forest Act. In addition, I agree to provide any vouchers that the Minister for Revenue or the Minister of State for Natural Resources may require.

Date: _____

Signature: _____
Applicant or authorized representative

Part 4 - Forest engineer's statement

I hereby certify that each of the development expenses declared in this report was incurred for an assessment unit registered in the most recent forest producer's certificate, that the silvicultural treatments were carried out in such a way as to have an impact on the establishment, maintenance or improvement of a forest stand, that the applicable municipal by-laws in force have been complied with, that the work carried out is eligible and has been carried out in such a way as to fulfil the objective fixed in the Regulation respecting the reimbursement of real estate taxes of certified forest producers. I further certify that I am a member in good standing of the Ordre des ingénieurs forestiers du Québec. In addition, I agree to provide any vouchers that the Minister for Revenue or the Minister of State for Natural Resources may require.

Name: _____ Permit No.: _____

Signature: _____ Date: _____