

Draft Regulation

An Act respecting municipal taxation
(R.S.Q., c. F-2.1)

Compensations in lieu of taxes — Amendments

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 compensations in lieu of taxes, the text of which appears below, may be made by the Government upon the expiry of 45 days following this publication.

The purpose of the draft Regulation is to make adjustments to the Regulation respecting compensations in lieu of taxes in order to simplify the management of the program of compensations in lieu of taxes and to solve an interpretation problem, that is, whether or not to exclude certain immovables from the compensation program.

To that end, the draft Regulation proposes, for the purposes of the computation and payment of a compensation payable for any fiscal year as of the 1999 fiscal year, to reduce the number of payments that the Government must make where the amount of the required compensation is equal to or greater than \$3 000 and to provide that the structures forming part of the road network and intended to lodge persons, shelter animals or store things are not excluded from the compensation payment scheme.

To date, study of the matter has shown no impact on citizens and businesses.

Further information may be obtained by contacting Élène Delisle, 20, rue Pierre-Olivier-Chauveau, 2^e étage, Québec (Québec) G1R 4J3; tel. (418) 691-2030; fax: (418) 643-3455.

Any interested person having comments to make on the draft Regulation is asked to send them in writing, before the expiry of the 45-day period, to the Minister of Municipal Affairs, 20, rue Pierre-Olivier-Chauveau, 3^e étage, Québec (Québec) G1R 4J3.

RÉMY TRUDEL,
Minister of Municipal Affairs

Regulation to amend the Regulation respecting compensations in lieu of taxes^(*)

An Act respecting municipal taxation
(R.S.Q., c. F-2.1, s. 262, par. 2; 1997, c. 43, s. 292)

1. The Regulation respecting compensations in lieu of taxes is amended by adding “to the exclusion of structures intended to lodge persons, shelter animals or store things and their bed” after the word “network” in subparagraph 1 of the first paragraph of section 1.

2. Section 9 is amended

(1) by substituting the following for the first and second paragraphs:

“**9.** The Minister of Municipal Affairs shall pay to the municipality 90 % of the amount for which it has applied based on its provisional aggregate taxation rate established in accordance with section 10, for the fiscal period for which the compensation is payable.

The payment shall be made

(1) where the amount of the demand is less than \$3 000, not later than 31 May of the fiscal period or, where the demand is received after 2 March of that fiscal period, within 90 days following its receipt;

(2) where the amount of the demand is equal to or greater than \$3 000, not later than 10 June of the fiscal period or, where the demand is received after 2 March of that fiscal period, within 100 days following its receipt.”;

(2) by substituting the words “the second paragraph” for the words “the first and second paragraphs” in the third paragraph.

3. Section 11 is revoked.

4. Section 12 is amended by striking out “and, where applicable, section 11” in the second paragraph.

5. Section 14 is amended

* The Regulation respecting compensations in lieu of taxes, made by Order in Council 1086-92 dated 22 July 1992 (1992, G.O. 2, 4058), was last amended by the Regulation made by Order in Council 82-98 dated 28 January 1998 (1998, G.O. 2, 1105). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 1998, updated to 1 September 1998.

(1) by substituting the following for the first and second paragraphs:

“**14.** The competent person under section 6 shall pay to the municipality the amount for which it has applied.

The payment shall be made

(1) where the amount of the demand is less than \$3 000, not later than 31 May of the fiscal period for which the compensation is payable or, where the demand is received after 2 March of that fiscal period, within 90 days following its receipt;

(2) where the amount of the demand is equal to or greater than \$3 000, not later than 10 June of the fiscal period for which the compensation is payable or, where the demand is received after 2 March of that fiscal period, within 100 days following its receipt.”;

(2) by substituting the words “the second paragraph” for the words “the first and second paragraphs” in the third paragraph.

6. Section 15 is revoked.

7. Section 22 is amended by substituting “in section 12” for “in sections 12 and 15” in subparagraph 3 of the second paragraph.

8. Sections 1 to 7 have effect for the purposes of the computation and payment of an amount payable for any fiscal period as of the 1999 fiscal period.

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