

Gouvernement du Québec

**O.C. 1525-98**, 16 December 1998

An Act respecting the Government and Public Employees Retirement Plan  
(R.S.Q., c. R-10)

**Schedule II.1 to the Act**  
— **Amendment**

Amendment to Schedule II.1 to the Act respecting the Government and Public Employees Retirement Plan

WHEREAS under paragraph 6 of section 2 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10), the retirement plan applies to an employee who is released without pay by his employer for union activities and who is in the employ of a body designated in Schedule II.1 if the employee belongs to the class of employees mentioned in that schedule in respect of that body;

WHEREAS under the first paragraph of section 220 of that Act, the Government may, by order, amend Schedules I, II, II.1, II.2, III, III.1 and VI and any such order may have effect 12 months or less before it is made;

WHEREAS the Regulation under the Act respecting the Government and Public Employees Retirement Plan, made by Order in Council 1845-88 dated 14 December 1988 as amended, determines, in accordance with subparagraph 25 of section 134 of the Act, the conditions which permit a body, according to the category determined by regulation, to be designated by order in Schedule II.1 or II.1;

WHEREAS the Fédération des infirmières et infirmiers auxiliaires du Québec meets those conditions;

IT IS ORDERED, therefore, on the recommendation of the Minister for Administration and Public Service and Chairman of the Conseil du trésor:

THAT the Amendment to Schedule II.1 to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10), attached hereto, be made.

MICHEL NOËL DE TILLY,  
*Clerk of the Conseil exécutif*

**Amendment to Schedule II.1 to the Act respecting the Government and Public Employees Retirement Plan** \*

An Act respecting the Government and Public Employees Retirement Plan  
(R.S.Q., c. R-10, s. 220, 1st par.)

**1.** Schedule II.1 to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10) is amended by inserting, in alphabetical order, the name “Fédération des infirmières et infirmiers auxiliaires du Québec”.

**2.** This Order has effect from 1 January 1998.

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Gouvernement du Québec

**O.C. 1563-98**, 16 December 1998

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

**Reimbursement of real estate taxes**  
— **Certified forest producers**

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), every forest producer certified under section 120 of that Act may receive a reimbursement of real estate taxes;

WHEREAS under section 123 of that Act, 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 the first paragraph of section 172.1 of that Act, the Government may, by regulation,

\* Schedule II.1 to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10) was amended since the last update of the Revised Statutes of Québec, on 1 March 1997, by Order in Council 1106-97 dated 28 August 1997 (1997, G.O. 2, 2243).

(1) define “eligible development expenses” within the meaning 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 the second paragraph of section 172.1, the content of the regulations may vary depending on the class of expenses;

WHEREAS by Order in Council 534-97 dated 23 April 1997, the Government made the Regulation respecting the reimbursement of real estate taxes of certified forest producers;

WHEREAS it is expedient to replace that Regulation in order to better fulfil the needs of recipients of the *Programme sur le remboursement des taxes foncières des producteurs forestiers reconnus* and to allow them to take advantage as of 1998 of the new provisions governing eligibility for the reimbursement of real estate taxes, contained in the Regulation attached to this Order in Council;

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

— those new measures are taken in accordance with the decisions made at the *Sommet sur la forêt privée* and

subsequent specific works, in respect of which a consensus was reached by the partners;

— the Regulation attached to this Order in Council 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 to development work expenses incurred as of the 1998 calendar year, and, in other cases, as of the first fiscal year of the producer that begins after 31 December 1997;

— it is thus necessary for recipients of the *Programme sur le remboursement des taxes foncières des producteurs forestiers reconnus* that the new measures come into force as soon as possible to facilitate the administration of the program and to give some time to forest producers to learn the new measures before they submit, during 1999, an application for reimbursement of real estate taxes applicable to 1998;

WHEREAS it is expedient to make the Regulation;

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

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

MICHEL NOËL DE TILLY,  
*Clerk of the Conseil exécutif*

## 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)

**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 for such expense 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, provided that the eligible development expenses applicable during that period represent an amount at least equal to the amount of real estate taxes that may be claimed in an application for reimbursement provided for in section 220.3 of the Act respecting municipal taxation (R.S.Q., c. F-2.1).

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 carried forward 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 expenses accumulated in accordance with the first paragraph shall be claimed according to the order in which they occur.

**5.** The forest engineer's report required under 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 is, with respect to a forest producer who is a natural person, applicable to eligible development work expenses incurred from 1 January 1998, and, in other cases, from the first fiscal year of the producer that begins after 31 December 1997.

**7.** This Regulation replaces the Regulation respecting the reimbursement of real estate taxes of certified forest producers, made by Order in Council 534-97 dated 23 April 1997.

**8.** 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 bush clearing and site clearing

Removal of bushes 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	hectare	\$940	\$375

##### 1.2 Salvage, bush clearing and site clearing

Harvest in a low-value stand of all mature merchantable timber or deteriorating timber followed by mechanical bush 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 Mechanical site clearing

Windrowing, piling or chipping of commercially unusable ligneous matter to facilitate the planting of seedlings.

Unit of measurement	Value of eligible expenses	
	Without financial assistance	With financial assistance
hectare	\$420	\$170

#### 1.4 Chipping

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

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

#### 1.5 Forest harrowing

Removal of bush 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

#### 1.6 Forest ploughing and harrowing

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

Unit of measurement	Value of eligible expenses	
	Without financial assistance	With financial assistance
hectare	\$1060	\$425

#### 1.7 Agricultural ploughing and harrowing

Loosening of 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

#### 1.8 Shear-blading with a shear-blade-equipped tractor

Removal of bush 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

#### 1.9 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

#### 1.10 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	hectare	\$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
<b>Mechanical planting</b>	1 000 seedlings	\$140	\$55
<b>Manual planting</b>	1 000 seedlings		
Regular bare-root		\$230	\$ 90
Large bare-root		\$290	\$115
Hardwood bare-root		\$315	\$125
Container 50 to 109 cc		\$205	\$ 80
Container 110 to 199 cc		\$215	\$ 85
Container 200 to 299 cc		\$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
<b>Planting</b>	1 000 seedlings		
Regular bare-root		\$230	\$ 90
Large bare-root		\$290	\$115
Hardwood bare-root		\$315	\$125
Container 50 to 109 cc		\$205	\$ 80
Container 110 to 199 cc		\$215	\$ 85
Container 200 to 299 cc		\$270	\$110
Container 300 cc and over		\$335	\$135
<b>Natural regeneration</b>	1 000 seedlings		
Regular bare-root		\$250	\$100
Large bare-root		\$310	\$125
Hardwood bare-root		\$315	\$125
Container 110 to 199 cc		\$240	\$ 95
Container 200 to 299 cc		\$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
<b>In patches</b>	1 000 seedlings		
Regular bare-root		\$315	\$125
Large bare-root		\$475	\$190
Hardwood bare-root		\$475	\$190
Container 200 to 299 cc		\$475	\$190
Container 300 cc and over		\$520	\$210
<b>In mini-strips</b>	1 000 seedlings		
Regular bare-root		\$230	\$ 90
Large bare-root		\$290	\$115
Hardwood bare-root		\$315	\$125
Container 50 to 109 cc		\$205	\$ 80
Container 110 to 199 cc		\$215	\$ 85
Container 200 to 299 cc		\$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	hectare	\$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 lower 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	hectare	\$950	\$380
Intolerant hardwoods	hectare	\$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	hectare	\$775	\$310
Unmarked softwoods	hectare	\$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.

Type of treatment	Unit of measurement	Value of eligible expenses	
		Without financial assistance	With financial assistance
Improvement cutting	hectare	\$700	\$280
Sanitation cutting	hectare	\$275	\$110
Salvage cutting	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	Km	\$1 225*	\$490*

\* Upon presentation of proof of payment by the owner (to be attached to the forest engineer's report), the amount paid is an eligible expense up to twice the indicated value.

### 15. Forest roads

Construction or improvement of access roads in order to facilitate forest operations.

Type	Unit of measurement	Value of eligible expenses	
		Without financial assistance	With financial assistance
Construction	Km	\$1 310*	\$525*
Improvement	Km	\$765*	\$305*

\* Upon presentation of proof of payment by the owner (to be attached to the forest engineer's report), the amount paid is an eligible expense up to twice the indicated value.

## 16. Forest management plan

Information and planning tool prepared by a forest engineer for the benefit of a forest producer and for the purpose of protecting and developing forest property; such a plan is detailed where its preparation is based on a timber inventory.

Type of plan	Unit of measurement	Value of eligible expenses	
		Without financial assistance	With financial assistance
Abridged	4 to 10 ha	\$110*	\$ 45*
	11 to 50 ha	\$200*	\$ 80*
	51 to 799 ha	\$250*	\$100*
Detailed	11 to 50 ha	\$235*	\$ 95*
	51 to 100 ha	\$455*	\$180*
	101 to 799 ha	\$610*	\$245*

\* Upon presentation of proof of payment by the owner (to be attached to the forest engineer's report), the amount paid is an eligible expense up to twice the indicated value.

## 17. Wildlife section in the forest management plan

Information tool for wildlife potential based on the collection of wildlife data; this section is added to the detailed plan described in No. 16 of this Schedule.

Unit of measurement	Value of eligible expenses	
	Without financial assistance	With financial assistance
11 to 50 ha	\$110*	\$ 45*
51 to 100 ha	\$200*	\$ 80*
101 to 799 ha	\$250*	\$100*

\* Upon presentation of proof of payment by the owner (to be attached to the forest engineer's report), the amount paid is an eligible expense up to twice the indicated value.

## 18. Section on species in a precarious situation and exceptional forest ecosystems

Written report of a visit confirming, modifying or clarifying the data

(1) of the Centre de données sur le patrimoine naturel du Québec respecting a species designated or likely to be designated threatened or vulnerable; or

(2) of the data bank of the Ministère des Ressources naturelles respecting exceptional forest ecosystems;

the report must also specify the recommended action to be taken based on the situation observed.

Unit of measurement	Value of eligible expenses	
	Without financial assistance	With financial assistance
4 to 10 ha	\$110*	\$ 45*
11 to 50 ha	\$200*	\$ 80*
51 to 799 ha	\$250*	\$100*

\* Upon presentation of proof of payment by the owner (to be attached to the forest engineer's report), the amount paid is an eligible expense up to twice the indicated value.

## 19. Advisory visit

Advisory visit, including an analysis on the site to follow through the forest management plan with the owner, or to advise him on the carrying out of development work on his wooded land. The visit must be made under the responsibility and supervision of a forest engineer.

Unit of measurement	Value of eligible expenses	
	Without financial assistance	With financial assistance
Maximum 1 visit/year	\$200	\$ 80



