

Gouvernement du Québec

O.C. 313-99, 31 March 1999

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

**Compensations in lieu of taxes
— Amendments**

Regulation to amend the Regulation respecting compensations in lieu of taxes

WHEREAS under paragraph 2 of section 262 of the Act respecting municipal taxation (R.S.Q., c. F-2.1), amended by section 292 of Chapter 43 of the Statutes of 1997, the Government may make regulations to

(a) increase the percentage provided for in the second, third or fourth paragraph of section 255;

(b) list the types of immovables or of places of business comprised in a category contemplated in section 255, or excluded therefrom;

(c) prescribe the rules for computing the aggregate taxation rate of a local municipality, for the purposes of section 255, which may differ from those contemplated in section 234;

(d) designate the person who pays the amount contemplated in section 210, 254 or 257 and prescribe the other terms and conditions of that payment; designate different persons or prescribe different terms and conditions according to such classes of immovables or places of business as it may determine;

(e) prescribe rules of payment or refunding applicable to the amount contemplated in section 210, 254 or 257 in the case of changes made to the roll;

(f) prescribe the payment and mode of computation of interest in cases of late payment of the amount referred to in section 210, 254 or 257, including the payment or refund contemplated in subparagraph *e*, or in cases where a decision of the Administrative Tribunal of Québec or a court judgment gives rise to a payment or a refund contemplated in the said subparagraph;

(g) prescribe the time limit within which the demand for payment contemplated in section 210, 254.1 or 257 must be made;

WHEREAS the Government made the Regulation respecting compensations in lieu of taxes by Order in Council 1086-92 dated 22 July 1992;

WHEREAS it is expedient to amend the Regulation;

WHEREAS in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), the draft Regulation entitled Regulation to amend the Regulation respecting compensations in lieu of taxes was published in the *Gazette officielle du Québec* of 23 December 1998 on pages 4788 and 4789, with a notice that it could be made by the Government upon the expiry of 45 days from that publication and that any interested person could send his comments in writing to the Minister of Municipal Affairs before the expiry of the 45-day period;

WHEREAS no comments on the draft Regulation were received before the expiry of the 45-day period;

WHEREAS it is expedient to make the Regulation without amendment;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Municipal Affairs and Greater Montréal:

THAT the Regulation to amend the Regulation respecting compensations in lieu of taxes, attached to this Order in Council, be made.

MICHEL NOËL DE TILLY,
Clerk of the Conseil exécutif

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 “, with the exception 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:

* 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.

“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 \$3000, 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 \$3000, 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

(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 \$3000, 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 \$3000, 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*.

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Gouvernement du Québec

O.C. 383-99, 31 March 1999

Highway Safety Code
(R.S.Q., c C-24.2)

Special Road Train Operating Permits — Amendments

Regulation to amend the Special Road Train Operating Permits Regulation

WHEREAS paragraph 35 of section 621 of the Highway Safety Code (R.S.Q., c. C-24.2) amended by paragraph 12 of section 144 of Chapter 40 of the Statutes of 1998 provides that the Government may, by regulation, determine, among the provisions of a regulation concerning the conditions attached to a special permit for a certain class of road vehicles or combinations of road vehicles, those the violation of which constitutes an offence and indicate, for each offence, the minimum and the maximum amounts of the fine to which the offender is liable;

WHEREAS under section 178 of the Act respecting owners and operators of heavy vehicles (1998, c. 40), the first regulations made under the new provisions of the Highway Safety Code enacted by that Act are not subject to the publication requirement in section 8 of the Regulations Act (R.S.Q., c. R-18.1);

WHEREAS it is expedient to make the Regulation to amend the Special Road Train Operating Permits Regulation;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Transport: