

**2.1.2** The rates provided for in this Division for one bifocal lens apply to a round bifocal lens.

**2.1.3** The cylinder must always be calculated in minus terms (-) to determine to which category a spherical or spherico-cylindrical lens belongs.

## §2.2. Lenses

Spherical power	Cylindrical power	Unifocal lens	Bifocal lens
Plano to 4.00		\$14.50	\$29.00
Plano to 4.00	-0.25 to -3.00	\$19.00	\$35.50
Plano to 4.00	-3.25 to -6.00	\$26.00	\$42.00
4.25 to 10.00		\$19.50	\$34.00
4.25 to 10.00	-0.25 to -3.00	\$27.50	\$46.00
4.25 to 10.00	-3.25 to -6.00	\$34.50	\$53.00
10.25 to 12.00		\$30.50	\$71.50
10.25 to 12.00	-0.25 to -3.00	\$37.50	\$77.50
10.25 to 12.00	-3.25 to -6.00	\$41.00	\$83.50

## §2.3. Supplements

Prism 1.00 to 7.00 dioptres:	\$6.00
Prism 7.25 to 10.00 dioptres:	\$9.00
Compensatory prism:	\$25.00
Spherical exceeding 12.00 dioptres:	\$14.00
Cylindrical exceeding 6.00 dioptres:	\$11.00
Addition exceeding 4.00 dioptres:	\$9.00
Fresnel lens:	\$14.00
Safety mineral lens (dependent child only):	\$4.00
Hard coating for organic lenses (dependent child only):	\$4.00
High index unifocal lens (1.6 or more) if there is a correction of at least 8.00 dioptres:	\$22.00

## §2.4. Contact lenses

Purchase or replacement when the correction required is at least 0.50 dioptres:

Spherical lens	\$62.50 each
Toric lens	\$65.00 each

Replacement for accidental breakage, damage or loss:

1 lens	\$50.00
2 lenses	\$95.00

## §2.5. Frames

Purchase	\$50.00
Replacement for accidental breakage or loss (adults)	\$40.00 <sup>7</sup> .

**2.** This Regulation comes into force on 1 September 2001.

4291

## Draft Regulation

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

### Aggregate taxation rate — 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 the aggregate taxation rate, the text of which appears below, may be made by the Minister of Municipal Affairs and Greater Montréal upon the expiry of 45 days following this publication.

The purpose of the draft Regulation is to amend the Regulation respecting the aggregate taxation rate to adjust the concept of “aggregate taxation rate” so that it takes into account, in addition to the new municipal accounting standards, the possibility for a local municipality to use the system of various rates as a substitute for the surtax or tax on non-residential immovables.

To that end, the draft Regulation proposes, on the one hand, rules allowing to determine the part of the receipts of the general property tax that is not taken into account in establishing the aggregate taxation rate where the municipality uses the system of various rates as a substitute for the surtax or tax on non-residential immovables. On the other hand, it proposes to withdraw the requirement according to which the taxes, compensations and modes of tariffing must be levied during a fiscal year so that receipts that come therefrom be taken into account in establishing the aggregate taxation rate for that fiscal year.

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

Further information may be obtained by contacting André Carrier, 10, rue Pierre-Olivier-Chauveau, 3<sup>e</sup> étage, Québec (Québec) G1R 4J3 by telephone at (418) 691-2030 or by fax at (418) 644-6725.

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 State for Municipal Affairs and Greater Montréal and Minister of Municipal Affairs and Greater Montréal, 10, rue Pierre-Olivier-Chauveau, 4<sup>e</sup> étage, Québec (Québec) G1R 4J3.

LOUISE HAREL,  
*Minister of State for Municipal Affairs and Greater Montréal and Minister of Municipal Affairs and Greater Montréal*

## Regulation to amend the Regulation respecting the aggregate taxation rate\*

An Act respecting municipal taxation  
(R.S.Q., c. F-2.1, s. 263, par. 3)

1. Section 1 of the Regulation respecting the aggregate taxation rate is amended

(1) by substituting the following for the first paragraph:

“1. For the purposes of establishing the aggregate taxation rate of a local municipality for a fiscal year, where that rate is defined in section 234 or 244.41 of the Act respecting municipal taxation (R.S.Q., c. F-2.1), the receipts taken into account are those provided for in the budget of the municipality for the year concerned and coming from

(1) municipal property taxes imposed or to be imposed for that fiscal year; and

(2) taxes other than property taxes, compensations and modes of tariffing that the municipality imposes or will impose to any person for that year because that person is the owner, lessee or occupant of an immovable.”;

(2) by substituting the word “Act” for the words “Act respecting municipal taxation (R.S.Q., c. F-2.1)”;

(3) by adding the following after the third paragraph:

“The part of the receipts from the general property tax that is established in accordance with section 1.1, where the municipality has, under section 244.29 of the Act,

fixed or intends to fix for the fiscal year in question a rate specific to the category provided for in section 244.33 of the Act shall not be taken into account.”.

2. The Regulation is amended by inserting the following after section 1:

“1.1. The part of the receipts from the general property tax that is not taken into consideration for the purposes of establishing the standardized aggregate taxation rate, in the circumstance contemplated in the fourth paragraph of section 1, is the difference obtained by subtracting from the amount provided for in subparagraph 1 the amount provided for in subparagraph 2 of the first paragraph:

(1) the amount from which the other amount is subtracted is the amount of the receipts that come from the imposition of the tax on units of assessment belonging to any of the categories provided for in sections 244.33 and 244.34 of the Act respecting municipal taxation;

(2) the amount that is subtracted from the other amount is the amount of the receipts that would come from the imposition of the tax on units of assessment referred to in subparagraph 1 of the first paragraph if the basic rate provided for in section 244.38 of the Act were applied, or, where the municipality has fixed or intends to fix a rate specific to the category provided for in section 244.35 of the Act, the average rate established in accordance with the second paragraph.

The average rate is obtained by dividing the amount provided for in subparagraph 1 by the amount provided for in subparagraph 2 of the second paragraph:

(1) the amount to be divided is the amount of the receipts that meet the following requirements:

(a) they derive from the imposition of a tax on units of assessment in respect of which all or part of the basic rate provided for in section 244.38 of the Act or the rate specific to the category provided for in section 244.35 of the Act is used to establish the amount of the tax;

(b) they result from the application of all or part of a rate referred to in clause a;

(2) the divisor amount is the amount of the taxable values of the units of assessment referred to in clause a of subparagraph 1 of the second paragraph, as determined by taking into account, in the case of a unit in respect of which only a percentage of a rate referred to in that clause is applied, solely the corresponding percentage of its taxable value.

\* The Regulation respecting the aggregate taxation rate, made by Minister's Order dated 30 June 1992 (1992, G.O. 2, 3315), was last amended by the Regulation made by Minister's Order dated 8 May 1995 (1995, G.O. 2, 1429).

The rules provided for in section 235 or 244.41 of the Act for the purposes of establishing the taxable property assessment shall apply, *mutatis mutandis*, for the purposes of establishing the divisor amount.”.

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