

5. The Centre local de services communautaires Joliette, region 14.

6. The Centre local de services communautaires la Presqu'île, region 16.

4319

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 amend the Regulation respecting compensations in lieu of taxes in order to, on the one hand, adjust the meaning of “aggregate taxation rate” so that it may enable, in addition to the new municipal accounting standards, a local municipality to use the multiple rate scheme as a substitute for the surtax or tax on non-residential immovables and, on the other hand, to translate into facts certain acts that came into force in 1999 and 2000.

To that end, the draft Regulation first proposes rules that may determine the part of the revenues from general property tax that is not taken into consideration in establishing the aggregate taxation rate where the municipality uses the multiple rate scheme as a substitute for the surtax or tax on non-residential immovables. Then, 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 the revenues that derive therefrom may be taken into consideration in establishing the aggregate taxation rate for that fiscal year. Lastly, it replaces concepts such as “place of business” and “Crown in right of Québec” that have been obsolete since the harmonization of the public laws with the Civil Code of Québec.

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^e étage, Québec (Québec) G1R 4J3; telephone: (418) 691-2030; fax: (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^e 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 compensations in lieu of taxes*

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

1. The heading of section 1 of the Regulation respecting compensations in lieu of taxes is amended by substituting the words “BUSINESS ESTABLISHMENTS” for the words “PLACES OF BUSINESS”.

2. Section 1 is amended

(1) by substituting the words “in the domain of the State” for the words “in the public domain” in subparagraph 7 of the first paragraph;

(2) by substituting the words “the State” for the words “the Crown in right of Québec” in subparagraph 1 of the second paragraph; and

(3) by substituting the words “in the domain of the State” for the words “in the public domain” in the third paragraph.

3. Section 2 is amended by substituting the words “business establishments” for the words “places of business”.

4. Section 4 is amended

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

* 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 313-99 dated 31 March 1999 (1999, *G.O.* 2, 476). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 2000, updated to 1 November 2000.

“4. For the purposes of establishing the aggregate taxation rate, revenues that are revenues of the municipality for the fiscal year in question and that come from the following shall be taken into consideration :

(1) municipal property taxes imposed for that fiscal year;

(2) non-property taxes, compensations and modes of tariffing that the municipality imposes on any person, for that fiscal year, by reason of the fact that that person is the owner, lessee or occupant of an immovable.”; and

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

“The part of the revenues from the general property tax established according to section 4.1, where the municipality has, under section 244.29 of the Act, fixed 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 consideration.”.

5. The following is inserted after section 4 :

“4.1. The part of the revenues from the general property tax not taken into consideration for the purposes of establishing the aggregate taxation rate, as contemplated in the fourth paragraph of section 4, 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 revenues that derive from the imposition of the tax on units of assessment belonging to any category provided for in sections 244.33 and 244.34 of the Act respecting municipal taxation ; and

(2) the amount that is subtracted from the other amount is the amount of the revenues that would derive 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 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 revenues 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 ; and

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

(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, for a unit in respect of which only a percentage of a rate referred to in that clause is applied, solely the percentage corresponding to its taxable value.

The second paragraph of sections 3 and 5 shall apply, *mutatis mutandis*, for the purposes of establishing the average rate.”.

6. Section 6 is amended

(1) by inserting the words “and Greater Montréal” after the word “Affairs” in the first paragraph ;

(2) by substituting the words “business establishment of which it or the State” for the words “place of business of which it or the Crown in right of Québec” in the second paragraph ; and

(3) by substituting the words “aucun d’eux” for the words “aucune d’elles” in the second paragraph of the French text.

7. Section 7 is amended by substituting the word “réputée” for the word “censée” in the third paragraph of the French text.

8. Section 9 is amended

(1) by inserting the words “and Greater Montréal” after the word “Affairs” in the first paragraph ;

(2) by substituting the word “réputée” for the word “censée” in the third paragraph of the French text ; and

(3) by substituting the word “réputé” for the word “censé” in the fourth paragraph of the French text.

9. Section 10 is amended by inserting “and in subparagraph 1 of the first two paragraphs of section 4.1” in subparagraph 1 of the first paragraph and after number “4”.

10. Section 12 is amended by substituting the word “réputé” for the word “censé” in the third paragraph of the French text.

11. Section 14 is amended by substituting the word “réputée” for the word “censée” in the third paragraph of the French text.

12. Section 18 is amended by striking out “or 15” in the second paragraph.

13. Section 19 is amended by striking out “4 or” in the first paragraph.

14. Section 30 is amended by substituting “4 to 5” for “4 and 5” in the second paragraph.

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

4301

Draft Regulation

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

Equalization scheme — 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 equalization scheme, 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 amend the Regulation respecting the equalization scheme in order to, on the one hand, take into account the increase of the real estate value of municipalities following the increase in compensations in lieu of taxes paid in respect of educational, health and social services immovables and, on the other hand, to adjust the meaning of “standardized aggregate taxation rate” so that it may enable, in addition to the new municipal accounting standards, a local municipality to use the multiple rate scheme as a substitute for the surtax or tax on non-residential immovables.

To that end, the draft Regulation first proposes to replace the percentages currently prescribed, which determine the portion of the value of any educational, health and social services immovable that comes under the standardized property value of the local municipality where the immovable is located, by the percentages that

the Minister of Municipal Affairs and Greater Montréal must henceforth fix for that purpose under the Act respecting municipal taxation. The draft Regulation then proposes to make the rules that will determine the portion of the revenues of the general property tax that is not taken into account in the establishment of the standardized aggregate taxation rate where the municipality uses the multiple rate scheme as a substitute for the surtax or tax on non-residential immovables. Lastly, the draft Regulation proposes to withdraw the requirement according to which the taxes, compensations and modes of tariffing must be levied during a fiscal year so that the revenues that derive therefrom may be taken into account in establishing the standardized 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^e étage, Québec (Québec) G1R 4J3; telephone: (418) 691-2030; fax: (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^e 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 equalization scheme*

An Act respecting municipal taxation
(R.S.Q., c. F-2.1, s. 262, par. 7; 2000, c. 27, s. 10)

1. Section 5 of the Regulation respecting the equalization scheme is amended

(1) by substituting the following for paragraphs 7 and 8:

* The Regulation respecting the equalization scheme, made by Order in Council 1087-92 dated 22 July 1992 (1992, *G.O.* 2, 4065) was last amended by the Regulation made by Order in Council 1133-97 dated 3 September 1997 (1997, *G.O.* 2, 4587). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 2000, updated to 1 November 2000.