

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*.

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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.

“(7) in the case of immovables contemplated in the second, third or fourth paragraph of section 255 of the Act respecting municipal taxation, the part of their standardized non-taxable values which corresponds to the percentage fixed in their respect by the Minister of Municipal Affairs and Greater Montréal, under section 261.3.1 of the Act, for the fiscal year for which the standardized property value is established”;

(2) by substituting “to 9.1” for “and 9” in paragraph 9.

2. Section 6 is amended

(1) by substituting “7” for “8” in the first paragraph;

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

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

“Where the Minister has fixed for the fiscal year, under section 261.3.1 of the Act, different percentages according to the category of immovables referred to in any of the second, third and fourth paragraphs of section 255 of the Act, the information related to the values referred to in paragraph 7 of section 5 of this Regulation must be broken down according to the category.”.

3. Section 9 is amended

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

“9. For the purposes of establishing the standardized 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.”;

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

“The part of the revenues from the general property tax established according to section 9.1, 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.”.

4. The following is inserted after section 9:

“9.1. The part of the revenues from the general property tax not taken into consideration for the purposes of establishing the standardized aggregate taxation rate, as contemplated in the fourth paragraph of section 9, 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;

(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;

(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, 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 and third paragraphs of section 6 and the second paragraph of section 8 shall apply, *mutatis mutandis*, and in particular considering the non-standardization of the taxable values, for the purposes of establishing the average rate.”.

5. Section 11 is amended

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

(2) by substituting “9.1” for “9” in the third and fourth paragraphs.

6. Section 12 is amended by substituting the word “réputé” for the word “censé” in the French text.

7. Section 20 is amended

(1) by substituting the words “Ville de Laval, Ville de” for the words “including those of Laval and”;

(2) by substituting “9.1” for “9” in clause *a* of subparagraph 2 of the first paragraph.

8. Section 24 is amended by inserting the words “and Greater Montréal” after the word “Affairs”.

9. Section 26 is amended by striking out “or 4” in the second paragraph.

10. For the purposes of determining whether a local municipality is eligible for the equalization scheme and of establishing the equalization amount payable, where the standardized property value used is that which is established for a fiscal year prior to 2001, paragraphs 7 and 8 of section 5 and the first paragraph of section 9 of the Regulation respecting the equalization scheme, as they existed before the coming into force of this Regulation, shall apply rather than the provisions of paragraph 1 of section 1, paragraph 3 of section 2 and paragraph 1 of section 3 of this Regulation.

In such cases, the first paragraph of section 6 of the Regulation respecting the equalization scheme, as it existed prior to the coming into force of this Regulation, shall apply rather than the paragraph as amended by paragraph 1 of section 2 of this Regulation.

Notwithstanding the foregoing, the first paragraph of section 9 of the Regulation respecting the equalization scheme, as made by paragraph 1 of section 3 of this Regulation, shall apply for the purposes of establishing the equalization amount payable for every fiscal year starting in 2001, to the only extent that the revenues to which section 9 refers are used in the computation of the basic equalization amount under the second paragraph of section 16 of the Regulation respecting the equalization scheme.

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

Draft Regulation

Professional Code
(R.S.Q., c. C-26, s. 93, par. c)

Land surveyors

— Standards of equivalence for diplomas and training for the issue of a permit

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that, at its meeting of 26 and 27 April 2001, the Bureau of the Ordre des arpenteurs-géomètres du Québec adopted the Regulation respecting standards of equivalence for diplomas and training for the issue of a permit by the Ordre des arpenteurs-géomètres du Québec.

The Regulation, the text of which appears below, will be examined by the Office des professions du Québec pursuant to section 95 of the Professional Code. Pursuant to the same section, it will then be submitted, with the recommendation of the Office, to the Government, which may approve it with or without amendment upon the expiry of 45 days following this publication.

According to the Ordre des arpenteurs-géomètres du Québec, the Regulation

(1) specifies, pursuant to paragraph *c* of section 93 of the Professional Code, the standards of equivalence for diplomas issued by educational establishments outside Québec for the purposes of issuing a permit and the standards of equivalence for the training of a person who does not hold a diploma required for that purpose;

(2) has no impact on businesses, whether small and medium-sized businesses or other.

Further information on the proposed Regulation may be obtained by contacting Luc St-Pierre, Director General and Secretary, Ordre des arpenteurs-géomètres du Québec, 2954, boulevard Laurier, bureau 350, Sainte-Foy (Québec) G1V 4T2, by telephone at (418) 656-0730 or by fax at (418) 656-6352.

Any interested person having comments to make is asked to send them in writing, before the expiry of the 45-day period, to the Chairman of the Office des professions du Québec, 800, place D'Youville, 10^e étage, Québec (Québec) G1R 5Z3. Those comments will be forwarded by the Office to the Minister responsible for the administration of legislation respecting the professions; they may also be forwarded to the professional order that adopted the Regulation and to interested persons, departments or agencies.

JEAN-K. SAMSON,
Chairman of the Office des professions du Québec