

Regulations and other acts

Gouvernement du Québec

O.C. 1170-2001, 3 October 2001

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 the Act respecting municipal taxation (R.S.Q., c. F-2.1), the Government may by regulation

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

(b) list the types of immovables or of business establishments 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 business establishments 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 13 June 2001 on pages 2672 to 2674, with a notice that it could be made by the Government upon the expiry of 45 days following that publication and that any interested person could send their comments in writing to the Minister of State for Municipal Affairs and Greater Montréal and Minister of Municipal Affairs and Greater Montréal before the expiry of that period;

WHEREAS no comment on the draft Regulation was received before the expiry of that 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.

JEAN ST-GELAIS,
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)

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:

“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 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.

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*.

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Gouvernement du Québec

O.C. 1190-2001, 3 October 2001

Health Insurance Act
(R.S.Q., c. A-29)

Regulation
— **Amendments**

Regulation to amend the Regulation respecting the application of the Health Insurance Act

WHEREAS under subparagraph *b* of the first paragraph of section 69 of the Health Insurance Act (R.S.Q., c. A-29), the Government may, after consultation with the Régie de l’assurance maladie du Québec or upon its recommendation, make regulations to determine among the services contemplated in section 3 those which are not to be considered insured services, and how often some of those contemplated in subparagraph *c* of the first paragraph or in the second paragraph of section 3 may be rendered in order to remain insured services;

WHEREAS under subparagraph *b.1* of the first paragraph of section 69 of the Act, the Government may also, after consultation with the Board or upon its recommendation, make regulations to prescribe the cases, conditions or circumstances in which the services contemplated in section 3 are not considered insured services for all insured persons or those insured persons it indicates;

WHEREAS under subparagraph *b.3* of the first paragraph of section 69 of the Act, the Government may also, after consultation with the Board or upon its recommendation, make regulations to determine, for mammography services used for detection purposes, which services are not to be considered insured services for insured persons determined under such regulation, according to their age and in the places of practice designated by the Minister for the dispensing of such services, and prescribe the intervals at which such services must be rendered in order to remain insured services. The intervals may vary according to the cases, conditions and circumstances indicated therein;