

## Regulations and other acts

Gouvernement du Québec

### O.C. 500-2004, 26 May 2004

Education Act  
(R.S.Q., c. I-13.3)

#### School tax — Computation of the maximum yield for the 2004-2005 school year

Regulation respecting computation of the maximum yield of the school tax for the 2004-2005 school year

WHEREAS, under subparagraphs 1, 2 and 3 of the first paragraph of section 455.1 of the Education Act (R.S.Q., c. I-13.3), the Government shall, by regulation, determine the rules for establishing the allowable number of students for computing the maximum yield of the school tax that the school board and the Comité de gestion de la taxe scolaire de l'île de Montréal may levy and the rates of increase of the amounts per student and of the base amount referred to in section 308 of the Education Act;

WHEREAS, under section 12 of the Regulations Act (R.S.Q., c. R-18.1), a proposed regulation may be made without having been published as provided for in section 8 of that Act, if the authority making it is of the opinion that the fiscal nature of the norms established, amended or repealed thereby warrants it;

WHEREAS, under section 18 of that Act, a regulation may come into force on the date of its publication in the *Gazette officielle du Québec* where the authority that has made it is of the opinion that the fiscal nature of the norms established, amended or repealed thereby warrants it;

WHEREAS the Government is of the opinion that the fiscal nature of the norms established by the Regulation justifies the absence of prior publication and such coming into force;

IT IS ORDERED, therefore, on the recommendation of the Minister of Education:

THAT the Regulation respecting computation of the maximum yield of the school tax for the 2004-2005 school year, attached to this Order in Council, be made.

ANDRÉ DICAIRE,  
*Clerk of the Conseil exécutif*

#### Regulation respecting computation of the maximum yield of the school tax for the 2004-2005 school year

Education Act  
(R.S.Q., c. I-13.3, s. 455.1, 1st par., subpars. 1, 2 and 3)

**1.** For the computation of the maximum yield of the school tax for the 2004-2005 school year, provided for in section 308 of the Education Act (R.S.Q., c. I-13.3), the allowable number of students shall be determined by

(1) calculating the number of four-year-old preschool students who may be taken into account, by multiplying by 1.00 the number of such students legally enrolled for a minimum of 144 half days on 30 September 2003 in the schools under the jurisdiction of the school board;

(2) calculating the number of five-year-old preschool students who may be taken into account, by multiplying by 1.80 the number of such students legally enrolled for a minimum of 180 days on 30 September 2003 in the schools under the jurisdiction of the school board, except students referred to in paragraphs 7 and 8;

(3) calculating the number of elementary school students who may be taken into account, by multiplying by 1.55 the number of such full-time students legally enrolled on 30 September 2003 in the schools under the jurisdiction of the school board, except students referred to in paragraphs 7 and 9;

(4) calculating the number of secondary school students who may be taken into account, by multiplying by 2.40 the number of such full-time students legally enrolled on 30 September 2003 in the schools under the jurisdiction of the school board, except students referred to in paragraphs 7 and 10;

(5) calculating the number of students admitted to a program of study leading to a secondary school vocational diploma, attestation of vocational specialization or attestation of vocational studies, who may be taken into account pursuant to paragraph 1 of section 4, by

(a) multiplying by 3.40 the number of full-time students admitted to a program of study leading to a secondary school vocational diploma, except students referred to in subparagraph b, or to an attestation of vocational specialization, legally enrolled during the

2002-2003 school year in the vocational training centres under the jurisdiction of the school board and recognized by the Minister of Education for the purposes of the budgetary rules for the 2002-2003 school year;

(b) multiplying by 3.40 the number of full-time students admitted to a program of study leading to an attestation of vocational studies, to the apprenticeship scheme program or admitted, following Secondary III, to a program of study leading to a secondary school vocational diploma, legally enrolled on 30 September 2002 in the vocational training centres under the jurisdiction of the school board and recognized by the Minister of Education for the purposes of the budgetary rules for the 2002-2003 school year;

(c) multiplying by 3.40 the number of students corresponding to the difference between the number of new places, in terms of the enrolment capacity of an educational institution, allotted by the Minister of Education for one or more vocational programs of study and the number of full-time students admitted to such program or programs of study during the 2002-2003 school year in the vocational training centres under the jurisdiction of the school board and recognized by the Minister of Education for the purposes of the budgetary rules for the 2002-2003 school year; and

(d) adding the products obtained under subparagraphs *a*, *b* and *c*;

(6) calculating the number of students admitted to adult education services who may be taken into account, in accordance with the Schedule to this Regulation, by

(a) multiplying by 2.40 the number of full-time students 16 to 18 years of age;

(b) multiplying by 2.10 the number of full-time students 19 years of age or over; and

(c) adding the products obtained under subparagraphs *a* and *b*;

(7) calculating the number of handicapped students who may be taken into account, by multiplying by 6.40 the number of such full-time students legally enrolled on 30 September 2003 in the schools under the jurisdiction of the school board and recognized by the Minister of Education for the purposes of the budgetary rules for the 2003-2004 school year;

(8) calculating the number of preschool students enrolled in welcoming classes and francization classes who may be taken into account, by multiplying by

2.25 the number of such full-time students enrolled in welcoming classes and francization classes and legally enrolled on 30 September 2003 in the schools under the jurisdiction of the school board;

(9) calculating the number of elementary school students enrolled in welcoming classes and francization classes who may be taken into account, by multiplying by 2.40 the number of such full-time students enrolled in welcoming classes and francization classes and legally enrolled on 30 September 2003 in the schools under the jurisdiction of the school board;

(10) calculating the number of secondary school students enrolled in welcoming classes and francization classes who may be taken into account, by multiplying by 3.40 the number of such full-time students enrolled in welcoming classes and francization classes and legally enrolled on 30 September 2003 in the schools under the jurisdiction of the school board;

(11) calculating the number of preschool and elementary school students enrolled in school day care services who may be taken into account pursuant to paragraph 3 of section 4, by multiplying by 0.05 the number of such students;

(12) calculating the number of students enrolled in the school board's school bussing services who may be taken into account pursuant to paragraph 4 of section 4, by

(a) multiplying by 0.70 the number of students enrolled on 30 September 2003 in a transport service employing vehicles used exclusively to transport such students;

(b) multiplying by 0.40 the number of students enrolled on 30 September 2003 in a transport service employing vehicles that have specific public transit routes and are not reserved exclusively to transport such students; and

(c) adding the products obtained under subparagraphs *a* and *b*; and

(13) adding the numbers obtained under paragraphs 1 to 12.

**2.** Where the sum obtained under paragraphs 2 to 4 and 7 to 10 of section 1 is more than 1% lower than the total obtained under paragraphs 2 to 4 and 7 to 10 of section 1 or, if applicable, under section 2 of the Regulation respecting computation of the maximum yield of the school tax for the 2003-2004 school year, made by Order in Council 663-2003 dated 18 June 2003, the sum shall be adjusted to correspond to 99% of the total.

**3.** Where the sum obtained under paragraphs 2 to 4 and 7 to 10 of section 1 exceeds the sum obtained by adding the numbers of full-time students referred to in paragraphs 2 to 4 and 7 to 10 of section 1 of the Regulation respecting computation of the maximum yield of the school tax for the 2003-2004 school year by 200 or 2%, and is at least 200 or 2% lower than the sum obtained by adding the numbers of full-time students in the categories referred to in paragraphs 2 to 4 and 7 to 10 of section 1, established according to the enrolment estimates of the Minister of Education for the 2004-2005 school year, paragraphs 2 to 4 of section 1 shall be read as follows:

“(2) calculating the number of five-year-old preschool students who may be taken into account, by multiplying by 1.80 the number of such full-time students, established according to the enrolment estimates of the Minister of Education for the 2004-2005 school year, except students referred to in paragraphs 7 and 8;

(3) calculating the number of elementary school students who may be taken into account, by multiplying by 1.55 the number of such full-time students, established according to the enrolment estimates of the Minister of Education for the 2004-2005 school year, except students referred to in paragraphs 7 and 9;

(4) calculating the number of secondary school students who may be taken into account, by multiplying by 2.40 the number of such full-time students, established according to the enrolment estimates of the Minister of Education for the 2004-2005 school year, except students referred to in paragraphs 7 and 10;”.

**4.** For the purposes of section 1,

(1) students who may be taken into account by a school board for the purposes of paragraph 5 of section 1 are students who were admitted for the 2002-2003 school year to a vocational training centre under the jurisdiction of the school board to receive educational services in vocational training, in vocational training programs authorized pursuant to section 467 of the Education Act;

(2) the number of full-time students is obtained by adding the number of students enrolled full-time who participate in the minimum number of hours of activities prescribed by the basic school regulation applicable to them and the number of students enrolled part-time converted into a number of full-time students by

(a) using the following equation to calculate the proportion of full-time attendance per student enrolled part-time:

$$\frac{\text{the student's number of hours of activities per school year}}{\text{the minimum number of hours of activities per school year prescribed by the basic school regulation applicable to the student; and}}$$

(b) adding, for each of the categories of students referred to in paragraphs 1 to 10 of section 1, the proportions obtained under subparagraph a; and

(3) the students that may be taken into account by a school board for the purposes of paragraph 11 of section 1 are

(a) four-year-old preschool students enrolled on 30 September 2003 in the day care services of the school board for a minimum of 5 hours per day, at least 3 days per week; and

(b) five-year-old preschool students and elementary students enrolled on 30 September 2003 in the day care services of the school board for a minimum of 2 1/2 hours per day, at least 3 days per week; and

(4) the students that may be taken into account by a school board for the purposes of paragraph 12 of section 1 are the students for whom the school board provides transportation at the beginning and end of classes each day.

**5.** For the computation of the maximum yield of the school tax for the 2004-2005 school year, the amount per student is \$681.07, or \$885.38 if the allowable number of students is less than 1,000, and the base amount is \$204,318, namely the amounts established for the 2003-2004 school year increased by 1.59%.

**6.** The Regulation respecting computation of the maximum yield of the school tax for the 2003-2004 school year, made by Order in Council 663-2003 dated 18 June 2003, is revoked.

**7.** This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

**SCHEDULE**

(s. 1, par. 6)

**NUMBER OF STUDENTS EQUIVALENT TO  
FULL-TIME ADULTS IN GENERAL EDUCATION**

Code	School board	Over 18 years of age	18 years of age and under
711000	Monts-et-Marées, CS des	450.81	184.71
712000	Phares, CS des	372.89	85.12
713000	Fleuve-et-des-Lacs, CS du	291.24	86.41
714000	Kamouraska-Rivière-du-Loup, CS de	237.76	122.37
721000	Pays-des-Bleuets, CS du	320.98	208.49
722000	Lac-Saint-Jean, CS du	342.74	292.77
723000	Rives-du-Saguenay, CS des	696.77	462.58
724000	De La Jonquière, CS	368.68	194.73
731000	Charlevoix, CS de	67.51	72.44
732000	Capitale, CS de la	1,943.37	365.60
733000	Découvreurs, CS des	443.39	279.88
734000	Premières-Seigneuries, CS des	729.15	471.46
735000	Portneuf, CS de	129.78	122.24
741000	Chemin-du-Roy, CS du	524.78	167.82
742000	Énergie, CS de l'	292.62	157.15
751000	Hauts-Cantons, CS des	179.02	82.47
752000	Région-de-Sherbrooke, CS de la	834.05	252.00
753000	Sommets, CS des	238.48	93.45
761000	Pointe-de-l'Île, CS de la	2,001.49	528.05
762000	Montréal, CS de	6,063.86	1,076.34
763000	Marguerite-Bourgeoys, CS	2,501.16	808.01
771000	Draveurs, CS des	793.10	399.40
772000	Portages-de-l'Outaouais, CS des	771.50	272.76
773000	Cœur-des-Vallées, CS au	260.67	136.66
774000	Hauts-Bois-de-l'Outaouais, CS des	364.49	71.46
781000	Lac-Témiscamingue, CS du	101.87	74.65
782000	Rouyn-Noranda, CS de	302.26	195.80
783000	Harricana, CS	122.01	77.62
784000	Or-et-des-Bois, CS de l'	236.78	218.45
785000	Lac-Abitibi, CS du	125.80	73.25
791000	Estuaire, CS de l'	231.24	99.88
792000	Fer, CS du	214.63	98.81
793000	Moyenne-Côte-Nord, CS de la	40.00	20.00

Code	School board	Over 18 years of age	18 years of age and under
801000	Baie-James, CS de la	81.21	58.51
811000	Îles, CS des	60.38	17.50
812000	Chic-Chocs, CS des	252.06	113.37
813000	René-Lévesque, CS	353.99	116.15
821000	Côte-du-Sud, CS de la	170.22	145.77
822000	L'Amiante, CS de	225.22	131.71
823000	Beauce-Etchemin, CS de la	387.01	167.10
824000	Navigateurs, CS des	375.72	347.19
831000	Laval, CS de	1,161.03	448.43
841000	Affluents, CS des	543.69	440.04
842000	Samares, CS des	516.11	243.66
851000	Seigneurie-des-Mille-Îles, CS de la	533.78	233.85
852000	Rivière-du-Nord, CS de la	495.77	282.29
853000	Laurentides, CS des	227.56	99.29
854000	Pierre-Neveu, CS	189.93	125.82
861000	Sorel-Tracy, CS de	272.00	129.25
862000	Saint-Hyacinthe, CS de	395.53	161.50
863000	Hautes-Rivières, CS des	363.71	162.13
864000	Marie-Victorin, CS	1,130.40	405.84
865000	Patriotes, CS des	552.08	134.05
866000	Val-des-Cerfs, CS du	438.24	181.08
867000	Grandes-Seigneuries, CS des	376.88	145.64
868000	Vallée-des-Tisserands, CS de la	307.59	209.80
869000	Trois-Lacs, CS de la	152.31	93.87
871000	Riveraine, CS de la	154.71	52.07
872000	Bois-Francs, CS des	274.56	126.95
873000	Chênes, CS des	237.51	135.91
881000	Central Québec	66.99	19.20
882000	Eastern Shores	89.97	25.58
883000	Eastern Townships	125.72	80.86
884000	Riverside	85.15	61.13
885000	Sir Wilfrid Laurier	221.45	66.72
886000	Western Québec	205.08	114.99
887000	English Montréal	2,611.29	475.23
888000	Lester B. Pearson	793.75	273.43
889000	New Frontiers	67.32	65.39

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