

Regulations and other acts

Gouvernement du Québec

O.C. 499-2006, 7 June 2006

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

School tax — Computation of the maximum yield for the 2006-2007 school year

Regulation respecting computation of the maximum yield of the school tax for the 2006-2007 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8 of that Act, if the authority making it is of the opinion that the fiscal nature of the norms established, amended or repealed thereby warrants it;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where the authority that has made it is of the opinion that the fiscal nature of the norms established, amended or repealed thereby warrants it;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, Recreation and Sports:

THAT the Regulation respecting computation of the maximum yield of the school tax for the 2006-2007 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 2006-2007 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 2006-2007 school year, provided for in section 308 of the Education Act (R.S.Q., c. I-13.3), the allowable number of students must 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 2005 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 2005 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 2005 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 2005 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 2004-2005 school year in the vocational training centres

under the jurisdiction of the school board and recognized by the Minister of Education, Recreation and Sports for the purposes of the budgetary rules for the 2004-2005 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 or admitted, following Secondary III, to a program of study leading to a secondary school vocational diploma, legally enrolled on 30 September 2004 in the vocational training centres under the jurisdiction of the school board and recognized by the Minister for the purposes of the budgetary rules for the 2004-2005 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 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 2004-2005 school year in the vocational training centres under the jurisdiction of the school board and recognized by the Minister for the purposes of the budgetary rules for the 2004-2005 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 multiplying by 2.40 the number of full-time students;

(7) calculating the number of handicapped five-year-old preschool, elementary school and secondary school students who may be taken into account, by multiplying by 6.40 the number of such full-time students legally enrolled on 30 September 2005 in the schools under the jurisdiction of the school board and recognized by the Minister for the purposes of the budgetary rules for the 2005-2006 school year;

(8) calculating the number of five-year-old 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 2005 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 2005 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 2005 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 0.75 the number of students enrolled on 30 September 2005 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 2005 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. The allowable number of students determined under section 1 must be adjusted by adding the number of students who may be taken into account for the purposes of the reduction in the school population.

The number of students who may be taken into account for the purposes of the reduction in the school population is determined by

(1) calculating the number of students who may be taken into account for the purposes of the reduction in the total number of students by

(a) multiplying by 0.99 the total of the numbers obtained under 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 2005-2006 school

year made by Order in Council 574-2005 dated 15 June 2005 to which is added, where applicable, the number obtained under subparagraph 1 of the second paragraph of section 2 of that Regulation; and

(b) subtracting from the product obtained under subparagraph *a*, the sum of the numbers obtained under paragraphs 2 to 4 and 7 to 10 of section 1, as they read before the application of section 3, if applicable;

(2) determining the number of students who may be taken into account for the purposes of the reduction in the number of five-year-old preschool and elementary school students by

(a) calculating the number of five-year-old preschool and elementary school students who may be taken into account under paragraph 7 of section 1 of the Regulation respecting computation of the maximum yield of the school tax for the 2005-2006 school year;

(b) multiplying by 0.99 the total of the numbers obtained under subparagraph *a* and paragraphs 2, 3, 8 and 9 of section 1 of the Regulation respecting computation of the maximum yield of the school tax for the 2005-2006 school year to which is added, where applicable, the number obtained under subparagraph 2 of the second paragraph of section 2 of that Regulation;

(c) calculating the number of five-year-old preschool and elementary school students who may be taken into account under paragraph 7 of section 1; and

(d) subtracting from the product obtained under subparagraph *b*, the total of the numbers obtained under subparagraph *c* and paragraphs 2, 3, 8 and 9 of section 1, as they read before the application of section 3, if applicable;

(3) calculating the number of students who may be taken into account for the purposes of the reduction in the number of secondary school students by

(a) calculating the number of secondary school students who may be taken into account under paragraph 7 of section 1 of the Regulation respecting computation of the maximum yield of the school tax for the 2005-2006 school year;

(b) multiplying by 0.99 the total of the numbers obtained under subparagraph *a* and paragraphs 4 and 10 of section 1 of the Regulation respecting computation of the maximum yield of the school tax for the 2005-2006 school year to which is added, where applicable, the number obtained under subparagraph 3 of the second paragraph of section 2 of that Regulation;

(c) calculating the number of secondary school students who may be taken into account under paragraph 7 of section 1; and

(d) subtracting from the product obtained under subparagraph *b*, the total of the numbers obtained under subparagraph *c* and paragraphs 4 and 10 of section 1, as they read before the application of section 3, if applicable;

(4) subtracting from the sum of numbers obtained under paragraphs 2 and 3, the number obtained under paragraph 1 and multiplying by 0.37 the resulting number; and

(5) adding the numbers obtained under paragraphs 1 and 4.

In the operations prescribed in this section, when a number is lower than zero, it is deemed to be zero.

3. Where 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 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 2005-2006 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 Minister's enrolment estimates for the 2006-2007 school year, paragraphs 2 to 4 of section 1 are to be 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 Minister's enrolment estimates for the 2006-2007 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 Minister's enrolment estimates for the 2006-2007 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 Minister's enrolment estimates for the 2006-2007 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 2004-2005 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;

(3) the students who 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 2005 in the day care services of the school board for a minimum of 2 periods per day, at least 3 days per week; and

(b) five-year-old preschool students and elementary school students enrolled on 30 September 2005 in the day care services of the school board for a minimum of 2 periods per day, at least 3 days per week; and

(4) the students who 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 2006-2007 school year, the amount per student is \$711.17, or \$924.50 if the allowable number

of students is less than 1,000, and the base amount is \$213,346, namely the amounts established for the 2005-2006 school year increased by 3.15%.

6. The Regulation respecting computation of the maximum yield of the school tax for the 2005-2006 school year, made by Order in Council 574-2005 dated 15 June 2005, 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 (Commission scolaire)	Number of full-time students
711 000	des Monts-et-Marées	545.23
712 000	des Phares	435.28
713 000	du Fleuve-et-des-Lacs	330.25
714 000	de Kamouraska-Rivière-du-Loup	306.93
721 000	du Pays-des-Bleuets	500.88
722 000	du Lac-Saint-Jean	595.62
723 000	des Rives-du-Saguenay	1,019.36
724 000	De La Jonquière	486.03
731 000	de Charlevoix	124.93
732 000	de la Capitale	2,074.01
733 000	des Découvreurs	612.51
734 000	des Premières-Seigneuries	1,087.67
735 000	de Portneuf	213.16
741 000	du Chemin-du-Roy	688.57
742 000	de l'Énergie	465.69
751 000	des Hauts-Cantons	218.95
752 000	de la Région-de-Sherbrooke	1,025.96
753 000	des Sommets	266.11
761 000	de la Pointe-de-l'Île	2,471.06
762 000	de Montréal	6,963.75
763 000	Marguerite-Bourgeoys	2,945.48
771 000	des Draveurs	1,032.79
772 000	des Portages-de-l'Outaouais	872.60
773 000	au Cœur-des-Vallées	357.64
774 000	des Hauts-Bois-de-l'Outaouais	364.42

Code	School board (Commission scolaire)	Number of full-time students
781 000	du Lac-Témiscamingue	158.80
782 000	de Rouyn-Noranda	431.66
783 000	Harricana	188.65
784 000	de l'Or-et-des-Bois	407.74
785 000	du Lac-Abitibi	165.78
791 000	de l'Estuaire	307.46
792 000	du Fer	261.00
793 000	de la Moyenne-Côte-Nord	48.59
801 000	de la Baie-James	114.67
811 000	des Îles	70.48
812 000	des Chic-Chocs	310.38
813 000	René-Lévesque	429.18
821 000	de la Côte-du-Sud	308.55
822 000	des Appalaches	323.66
823 000	de la Beauce-Etchemin	573.76
824 000	des Navigateurs	620.24
831 000	de Laval	1,472.84
841 000	des Affluents	977.53
842 000	des Samares	711.59
851 000	de la Seigneurie-des-Mille-Îles	740.32
852 000	de la Rivière-du-Nord	700.88
853 000	des Laurentides	259.45
854 000	Pierre-Neveu	288.68
861 000	de Sorel-Tracy	400.42
862 000	de Saint-Hyacinthe	449.55
863 000	des Hautes-Rivières	477.57
864 000	Marie-Victorin	1,402.03
865 000	des Patriotes	639.84
866 000	du Val-des-Cerfs	520.69
867 000	des Grandes-Seigneuries	483.69
868 000	de la Vallée-des-Tisserands	435.01
869 000	des Trois-Lacs	258.96
871 000	de la Riveraine	177.41
872 000	des Bois-Francs	392.45
873 000	des Chênes	365.78

Code	School board (Commission scolaire)	Number of full-time students
881 000	Central Québec	69.22
882 000	Eastern Shores	91.63
883 000	Eastern Townships	182.64
884 000	Riverside	139.93
885 000	Sir Wilfrid Laurier	281.61
886 000	Western Québec	281.52
887 000	English Montréal	3,134.31
888 000	Lester B. Pearson	1,083.61
889 000	New Frontiers	116.89

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