

Gouvernement du Québec

O.C. 817-2007, 18 September 2007

An Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (R.S.Q., c. M-14)

Registration of agricultural operations and reimbursement of real estate taxes and compensations
— Amendments

Regulation to amend the Regulation respecting the registration of agricultural operations and the reimbursement of real estate taxes and compensations and other regulatory provisions

WHEREAS sections 36.12 and 36.15 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (R.S.Q., c. M-14) empower the Government to make regulations on the matters set forth therein;

WHEREAS the Regulation respecting the registration of agricultural operations and the reimbursement of real estate taxes and compensations was made by Order in Council 340-97 dated 19 March 1997 and it is expedient to amend the Regulation to give effect to the latest legislative amendments made to Division VII.1 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), a draft of the Regulation attached to this Order in Council was published in Part 2 of the *Gazette officielle du Québec* of 13 June 2007 with a notice that it could be made by the Government, with or without amendment, on the expiry of 45 days following that publication;

WHEREAS it is expedient to make the Regulation with amendments;

IT IS ORDERED, therefore, on the recommendation of the Minister of Agriculture, Fisheries and Food:

THAT the Regulation to amend the Regulation respecting the registration of agricultural operations and the reimbursement of real estate taxes and compensations and other regulatory provisions, attached to this Order in Council, be made.

GÉRARD BIBEAU,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting the registration of agricultural operations and the reimbursement of real estate taxes and compensations and other regulatory provisions*

An Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (R.S.Q., c. M-14, ss. 36.12 and 36.15)

1. The Regulation respecting the registration of agricultural operations and the reimbursement of real estate taxes and compensations is amended by replacing its title by the following:

“Regulation respecting the registration of agricultural operations and the payment of property taxes and compensations”.

2. Section 2 is amended

(1) by replacing “dont il est question” in the part of the French text of the third paragraph preceding subparagraph 1 by “prévus”;

(2) by striking out “livestock” in subparagraph 3 of the third paragraph;

(3) by replacing subparagraph 4 of the third paragraph by the following:

“(4) where the production or sale of agricultural products is temporarily limited owing to exceptional natural causes or adverse market conditions.”.

3. Section 4 is amended

(1) by replacing “registration number” in subparagraph 1 of the first paragraph by “business number”;

(2) by adding the following after subparagraph 6 of the first paragraph:

“(7) the list and registration number of the units of assessment that include one immovable forming part of the agricultural operation and identification of the immovables leased by the agricultural operation; and

(8) the information required by section 12.”;

* The Regulation respecting the registration of agricultural operations and the reimbursement of real estate taxes and compensations made by Order in Council 340-97 dated 19 March 1997 (1997, *G.O.* 2, 1275) has been amended once, by Order in Council 229-2000 dated 8 March 2000 (2000, *G.O.* 2, 1337).

(3) by replacing the second paragraph by the following:

“The registration slip and every update notice shall be signed by the operator or by a person authorized by the operator. They must contain a statement to the effect that the information provided is true.”.

4. Section 5 is amended by adding the following after the second paragraph:

“The inclusion in the registration slip of a new unit of assessment forming part of the agricultural operation or the exclusion of a unit no longer forming part of the agricultural operation is valid from the date of receipt by the Minister of an update notice.”.

5. The heading of Division III is amended by replacing “REIMBURSEMENT OF REAL ESTATE” by “PAYMENT OF PROPERTY”.

6. Section 9 is amended

(1) by replacing “reimbursement of real estate” by “payment of property” and by replacing “reimbursement” wherever it appears by “payment”;

(2) by striking out “municipal” wherever it appears;

(3) by replacing “\$10 000” in the first paragraph by “\$5,000”;

(4) by replacing “referred to in the first paragraph” in the part of the second paragraph preceding subparagraph 1 by “in the following cases.”;

(5) by striking out “where” at the beginning of subparagraph 1 of the second paragraph;

(6) by replacing subparagraphs 2, 3 and 4 of the second paragraph by the following:

“(2) development work, excluding work done on the wooded portion of the agricultural operation, has been carried out or undertaken with a view to producing such a revenue in the future, taking into account the special features of the production;

(3) a new production has been undertaken with a view to producing such a revenue in the future, taking into account the special features of the production; or

(4) the production or sale of agricultural products is temporarily limited owing to exceptional natural causes or adverse market conditions.”.

7. Section 10 is replaced by the following:

“**10.** For an agricultural operation to qualify for the payment of property taxes and compensations, the person applying for payment must show that the agricultural operation has generated a minimum average gross revenue of at least \$8 per \$100 of property assessment in respect of the immovables situated in the agricultural zone and forming part of the agricultural operation during the calendar year that ended before the beginning of the fiscal year for which an application for payment is made. To that end, an immovable that began to form part of the agricultural operation in that year is not taken into account.

A registered agricultural operation shall be exempt from the requirement to produce the minimum average gross revenue in the following cases:

(1) the agricultural operation is registered for the first time during the fiscal year for which an application for payment is made or was registered for the first time during one of the two fiscal years preceding the fiscal year for which an application for payment is made;

(2) reforestation or development work has been carried out or undertaken with a view to producing such a revenue in the future, taking into account the special features of the production;

(3) a new production has been undertaken with a view to producing such a revenue in the future, taking into account the special features of the production;

(4) the production or sale of agricultural products is temporarily limited owing to exceptional natural causes or adverse market conditions; or

(5) the necessary measures have been taken to develop the property investments to produce such a revenue during the fiscal year for which an application for payment is made.”.

8. Section 11 is amended by replacing “the reimbursement of real estate” by “payment of property” and by replacing “put at his disposal by the Minister” by “provided by the Minister at the time the agricultural operation is registered or the registration is updated or renewed” at the end.

9. Section 12 is replaced by the following:

“**12.** The application for payment shall contain the following information:

(1) the name, date of birth, social insurance number and mailing address of the operator and those of any person in whose name the unit of assessment covered by the application is entered on the assessment roll;

(2) the name of the agricultural operation and its department identification number (NIM);

(3) the statement of the agricultural operation's gross revenue for the calendar year that ended before the beginning of the fiscal year for which the application is made;

(4) the fiscal year for which the application is made;

(5) the list and registration number of the units of assessment for which the application is made and identification of the units of assessment that include an immovable leased by the agricultural operation; and

(6) the list and value entered on the assessment roll of the immovables situated in an agricultural zone, forming part of the agricultural operation and that are not covered by the application.

For the purposes of subparagraph 5 of the first paragraph of section 36.2 of the Act, the application must contain a statement by the operator to the effect that the operator sent or was not required to send to the Minister of Sustainable Development, Environment and Parks the phosphorus report referred to in section 49 of the Agricultural Operations Regulation made by Order in Council 695-2002 dated 12 June 2002, in respect of each unit of assessment forming part of the agricultural operation.

The application must also contain a statement by the operator to the effect that the information provided is true and that the operator has not applied for financial assistance from another department or public body in respect of the property taxes and compensations covered by the application. It must be signed by the operator and any other person in whose name the unit of assessment covered by the application is entered on the assessment roll. The signature may be that of a person duly authorized.”

10. Section 13 is replaced by the following:

“**13.** The statement of the agricultural operation's gross revenue required by subparagraph 3 of the first paragraph of section 12 shall be corroborated by the fiscal return of the operator filed pursuant to section 1000 of the Taxation Act (R.S.Q., c. I-3) for the year concerned, and the notice of assessment relating to the return.

Payment of the annual assessment under the Farm Producers Act shall be confirmed by the association certified under that Act.

The operator's statement required by the second paragraph of section 12 shall be confirmed by the Minister of Sustainable Development, Environment and Parks or, if the operator was not required to send the phosphorus report to the Minister of Sustainable Development, Environment and Parks, by a written attestation from an agrologist who is a member in good standing of the Ordre des agronomes du Québec.”

11. The following is inserted after section 13:

“**13.1.** The Minister shall send to a local municipality whose property assessment roll includes an immovable forming part of a registered agricultural operation, the reduction rate and any adjustment applicable, for a particular fiscal year, in respect of the unit of assessment that includes such an immovable if that unit is the subject of an application for payment pursuant to the Act for that fiscal year.

13.2. For the purposes of the first paragraph of section 36.7.1 of the Act, a local municipality shall send to the Minister, using an information technology medium, the following information for each unit of assessment referred to in section 36.7 of the Act:

(1) the name of the municipality and the geographic code assigned to it by the Institut de la statistique du Québec;

(2) the registration number of the unit as entered on the assessment roll;

(3) the date of the account of property taxes and compensations;

(4) the period for which the amount of the tax or compensation is imposed;

(5) an indication of whether it is an account of taxes or compensations referred to in the second paragraph of section 81 of the Act respecting municipal taxation (R.S.Q., c. F-2.1), an account relating to a tax supplement or any other account of taxes or compensations that is not referred to in that paragraph;

(6) the name and address of the debtor of the tax or compensation and, if the debtor is not the person in whose name the unit of assessment is entered on the assessment roll, the name and address of that person;

- (7) the total value of the immovables included in the unit;
- (8) the value of the part of the immovables forming part of the agricultural operation and situated in the agricultural zone;
- (9) where applicable, the value of the part of the immovables forming part of the agricultural operation and situated elsewhere than in the agricultural zone;
- (10) the total value of the buildings included in the unit and, if only part of the buildings forms part of the agricultural operation and is situated in the agricultural zone, the value of that part;
- (11) the value and total area of the land included in the unit and, if only part of the land forms part of the agricultural operation and is situated in the agricultural zone, the value and area of that part;
- (12) the value, for the purposes of school taxes, of the land forming part of the agricultural operation and situated in the agricultural zone, taking into account section 231.3 of the Act respecting municipal taxation;
- (13) the total amount of property taxes and compensations attributable to the immovables forming part of the agricultural operation;
- (14) the basic general property tax rate and, where that rate applies to immovables forming part of the agricultural operation, the amount of the tax;
- (15) where applicable, the rate specific to the category of agricultural immovables applicable to the immovables forming part of the agricultural operation and the amount of the general property tax;
- (16) the amount of any other property tax and any tariff or compensation applicable to the immovables forming part of the agricultural operation;
- (17) the reduction rate and the amount of any adjustment applicable to the unit;
- (18) the amount owed to the municipality by the Minister under the second paragraph of section 36.7.1 of the Act; and
- (19) the amount of taxes and compensations that the municipality was unable to credit or that it reimbursed, and the reason.

13.3. For the purposes of section 36.7.3 of the Act, the originals of the accounts of property taxes and compensations, whether paid or unpaid, for which an application for payment is made shall be attached to the application along with the notice of assessment and, where applicable, the notice of alteration of the assessment roll.”.

12. The Regulation respecting the signing of certain documents of the Ministère de l’Agriculture, des Pêcheries et de l’Alimentation** is amended

(1) by replacing “REIMBURSEMENT” in the heading of Division IV by “PAYMENT”;

(2) by replacing “or director general in charge of the sector or the director of the Direction à l’information de gestion et aux taxes” in section 10 by “, the director general or the director in charge of the sector”;

(3) by replacing section 12 by the following:

“**12.** The assistant deputy minister, the director general or the director in charge of the sector is authorized to sign any document relating to the contestation and payment of property taxes and compensations.”.

13. The Regulation respecting public blueberry fields*** is amended by replacing “reimbursement of real estate” in paragraph 1 of section 17 by “payment of property”.

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

8323

** The Regulation respecting the signing of certain documents of the Ministère de l’Agriculture, des Pêcheries et de l’Alimentation was made by Order in Council 398-2003 dated 21 March 2003 (2003, *G.O.* 2, 1317) and has not been amended since it was made.

*** The Regulation respecting public blueberry fields was made by Order in Council 672-92 dated 6 May 1992 (1992, *G.O.* 2, 2674) and has not been amended since it was made.