

Draft Regulations

Draft Regulation

An Act respecting municipal taxation
(R.S.Q., c. F-2.1)

Compensations in lieu of taxes — 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 compensations in lieu of taxes, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The purpose of the draft Regulation is to amend the Regulation respecting compensations in lieu of taxes to provide rules for the weighing of a municipality's aggregate taxation rate. Those rules would apply for the time of the property assessment rolls coming into force in 2009 or from 2010 to 2013. That rate is used to determine the amount of compensations paid by the Government in respect of the immovables of educational, health and social services establishments.

The draft Regulation keeps the rules that are currently applicable in respect of assessment rolls that came into force from 2006 to 2008. Those rules are temporarily provided for in sections 130 to 137 of chapter 31 of the Statutes of 2006. Those rules neutralize the effects of the decrease in the aggregate taxation rate, which is likely to occur following the coming into force of a new property assessment roll if the raise in the value of residential immovables is greater than the raise for other immovables.

The new rules that will apply for the 2009-2013 rolls ensure the recurrence of that neutralization without neutralizing the effects of new reductions in the aggregate taxation rate that are likely to result from the new assessment rolls coming into force in 2009 or as of 2010.

Further information may be obtained by contacting Bernard Guay, 10, rue Pierre-Olivier-Chauveau, 2^e étage, Aile Chauveau, Québec (Québec) G1R 4J3 (telephone: 418 691-2035; fax: 418 643-4749).

Any person wishing to make comments on the draft Regulation is requested to submit written comments within the 45-day period to the Minister of Municipal Affairs, Regions and Land Occupancy, 10, rue Pierre-Olivier-Chauveau, 4^e étage, Québec (Québec) G1R 4J3.

LAURENT LESSARD,
*Minister of Municipal Affairs,
Regions and Land Occupancy*

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, and s. 263.1)

1. The Regulation respecting compensations in lieu of taxes is amended by replacing Division 2 by the following:

“DIVISION 2 WEIGHTED AGGREGATE TAXATION RATE

3. The provisions of this Division provide rules for the establishment of a municipality's weighted aggregate taxation rate for the purposes of the comparison provided for in the third paragraph of section 256 of the Act with the effective aggregate taxation rate, as the case may be, established under Subdivisions 4 and 5 of Division III of Chapter XVIII.1 of the Act.

In the case of a central municipality within the meaning of section 15 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., c. E-20.001), the provisions must be applied so as to establish an urban agglomeration weighted aggregate taxation rate and a regular weighted aggregate taxation rate in order to take into account the distinction made by sections 100 to 102 of that Act.

4. A municipality's weighted aggregate taxation rate is established, after the deposit of the municipality's property assessment roll, for all the fiscal years to which the roll applies.

* 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 1170-2001 dated 3 October 2001 (2001, *G.O.* 2, 5723). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2009, updated to 1 March 2009.

That roll is called “current roll” and the first property assessment roll preceding the newly deposited roll is called “preceding roll”.

5. The weighted aggregate taxation rate of a local municipality is the quotient obtained by dividing, by the divisor applicable for the fiscal years to which the current roll applies, the municipality’s weighted aggregate taxation rate that was established for the last fiscal year to which the preceding roll applied.

Subject to sections 5.3 and 5.4, the divisor applicable for the fiscal years to which the current roll applies is the product obtained by multiplying the quotient obtained in accordance with section 5.1 by the increase factor obtained in accordance with section 5.2.

For the purposes of the first paragraph, where the expenditures incurred by a central municipality in the exercise of an urban agglomeration power, for a fiscal year, are financed by aliquot shares paid by the related municipalities of the urban agglomeration, the local municipality’s weighted agglomeration taxation rate that was established for the last fiscal year to which the preceding roll applies corresponds to the total of the urban agglomeration’s weighted aggregate taxation rate and the municipality’s, as a related municipality, that were established for that fiscal year.

5.1. The quotient referred to in the second paragraph of section 5 is the quotient obtained by dividing

(1) the total established according to the current roll, as it exists on the day of the roll’s deposit, by adding the products obtained by multiplying the non-taxable values of the immovables referred to in any of the last three paragraphs of section 255 of the Act by the percentage mentioned in that paragraph; by

(2) the total established according to the preceding roll, as it exists on the day before the current roll’s deposit, by making the addition provided for in subparagraph 1.

For the purposes of subparagraph 2 of the first paragraph, the values used are those that, if a summary of the current roll reflecting its state on the day of its deposit was accompanied by the summary of the preceding roll reflecting its state on the day before, would appear in lines 605 to 615 under the heading “VALEURS” in the section “INVENTAIRE PAR DISPOSITION FISCALE” of the form provided for in the regulation made under paragraph 1 of section 263 of the Act and is related to such a summary.

The assessor who has deposited the current roll gives the quotient obtained under this section to the municipality, upon request.

5.2. The increase factor referred to in the second paragraph of section 5 is equivalent to the highest between 1 and the quotient obtained as follows:

(1) multiply the divisor total established in accordance with subparagraph 2 of the first paragraph of section 5.1 by the effective aggregate taxation rate established for the last fiscal year to which the preceding roll applied;

(2) multiply the total to be divided established in accordance with subparagraph 1 of the first paragraph of section 5.1 by the effective aggregate taxation rate established, without taking into account the application of Division IV.3 of Chapter XVIII and section 261.5.10 of the Act, for the first fiscal year to which the current roll applies;

(3) subtract the product obtained in paragraph 1 by the product obtained in paragraph 2;

(4) multiply the divisor total established in accordance with subparagraph 2 of the first paragraph of section 5.1 by the weighted aggregate taxation rate established for the last fiscal year to which the preceding roll applied;

(5) subtract the difference obtained in paragraph 3 from the product obtained in paragraph 4;

(6) divide the product obtained in paragraph 4 by the difference obtained in paragraph 5.

5.3. If the municipality avails itself of the power provided for in section 253.27 of the Act in respect of its current roll, the operations provided for in the second and third paragraphs are performed to adjust the divisor applicable under the second paragraph of section 5 for the purposes of establishing the weighted aggregate taxation rate for either of the first two fiscal years to which the current roll applies. The operations vary depending on whether the product calculated under that paragraph is greater than 1 or not.

The first operation consists, in the first case, in subtracting 1 from the product and, in the second case, in subtracting the product from 1.

The second operation consists, in the first case, in adding to 1 and, in the second case, in subtracting from 1, the number corresponding to one third or two thirds, depending on whether the fiscal year for which the weighted aggregate taxation rate is the first or the second to which the current roll applies, of the difference resulting from the subtraction provided for in the second paragraph.

Where the current roll in respect of which the municipality avails itself of the power provided for in section 253.27 of the Act does apply only to two fiscal years, an adjusted divisor is calculated only for the first fiscal year. To that end, for the purposes of the third paragraph, half the difference resulting from the subtraction provided for in the second paragraph is taken into account instead of one third or two thirds.

5.4. The weighted aggregate taxation rate is established on the basis of data available to the Minister when the Minister is required, under Division V, to make a payment or to demand refund of the amount collected in excess.

If, at that time, all the data necessary for establishing the weighted aggregate taxation rate are not available, that rate is deemed to be equal to the aggregate taxation rate to which it is compared under the third paragraph of section 256 of the Act.”

2. Section 9 is amended by replacing “its provisional aggregate taxation rate established in accordance with section 10” in the first paragraph by “the rate applicable under section 10”.

3. Section 10 is replaced by the following:

“**10.** To calculate the amount of the payment provided for in section 9, the highest of the following rates is used:

(1) the municipality’s projected aggregate taxation rate established for the fiscal year for which the compensation is payable;

(2) the municipality’s weighted aggregate taxation rate established for that fiscal year.

Despite the foregoing, if that fiscal year is the first fiscal year to which the current roll applies, the multiplier used in the operations provided for in paragraphs 1 and 2 of section 5.2 is, in the first case, the projected aggregate taxation rate established for the last fiscal year to which the preceding roll applied and, in the second case, the projected aggregate taxation rate established, without taking into account the application of Division IV.3 of Chapter XVIII and section 261.5.10 of the Act, for the first fiscal year to which the current roll applies.”

4. Section 12 is amended by replacing the first paragraph by the following:

“**12.** Within 90 days following receipt by the Minister of the municipality’s financial report for the fiscal year for which the compensation is payable, the Minister pays the municipality the balance of the amount to which

it is entitled based on the highest of its rates between the effective and the weighted aggregate taxation rates established for that fiscal year.”

5. Section 16 is amended by replacing the second paragraph by the following:

“Despite the foregoing, the aggregate taxation rate used to calculate the amount of the compensation referred to in Subdivision 1 and established for a fiscal year, whether it is the effective, projected or weighted rate, is not affected by an alteration to the roll that is made after the date on which the roll is taken into consideration in establishing the rate.”

6. Section 27 is replaced by the following:

“**27.** Where the amount of the compensation payable or of any payment, additional compensation, amount collected in excess or interest related to the compensation is a decimal number, the decimal part of the number is struck out and, where the first decimal would have been a figure greater than 4, the whole number is increased by 1.”

7. Division 6, including sections 28 to 30, is revoked.

8. The following is inserted after section 32:

“**32.1.** Subject to the second paragraph, Division 2 applies for the purposes of establishing a weighted aggregate taxation rate for each of the fiscal years to which a property assessment roll applies if its coming into force coincides with the beginning of any fiscal year from 2009 to 2013.

In the case of a municipality of which no property assessment roll came into force in 2006, 2007 or 2008, the rules applicable to establish the weighted aggregate taxation rate, for each of the fiscal years to which a property assessment roll that came into force in 2009 applies, are the rules referred to in paragraph 1 of section 32.2.

32.2. For the fiscal years to which a property assessment roll that came into force in 2006, 2007 or 2008 applies, the rules to establish the weighted aggregate taxation rate of the municipality are,

(1) subject to paragraph 2, the rules provided for in sections 130 to 132, as amended by section 13 of chapter 33 of the Statutes of 2007, 133 to 135 and 137 of chapter 31 of the Statutes of 2006, account being taken of any modification made to section 134 of that chapter by section 144 and the schedule to chapter 60 of the Statutes of 2006;

(2) if the Minister set that rate under section 136 of chapter 31 of the Statutes of 2006, the rules used by Minister for that purpose.

32.3. If the modifications provided for in the schedule to chapter 60 of the Statutes of 2006 apply to a municipality, under section 144 of that chapter, for a fiscal year for which the weighted aggregate taxation rate of the municipality must be established by applying section 5.3, that section is modified

(1) by replacing “two” in the first paragraph by “three”;

(2) by replacing “third or two thirds, depending on whether the fiscal year for which the weighted aggregate taxation rate is the first or the second” in the third paragraph by “quarter, half or three quarters, depending on whether the fiscal year for which the weighted aggregate taxation rate is established is the first, the second or the third”;

(3) by striking out the fourth paragraph.

9. 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 to promote workforce skills development and recognition
(R.S.Q., c. D-8.3)

Exigible fees

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 respecting fees exigible under section 5 of the Act to promote workforce skills development and recognition, appearing below, may be made by the Commission des partenaires du marché du travail, with or without amendment, on the expiry of 45 days following this publication.

The purpose of the draft Regulation is to prescribe the fees exigible from employers subject to the Act to promote workforce skills development and recognition (R.S.Q., c. D-8.3) that apply for the issue of a certificate certifying that a proposed initiative, action or activity is eligible as a training expenditure. The draft Regulation also provides for the annual indexing of the fees.

Further information may be obtained by contacting André Bertoldi, consultant, Secrétariat of the Commission des partenaires du marché du travail, 800, rue du Square-Victoria, 28^e étage, Montréal (Québec) H4Z 1B7; telephone: 514 864-3682.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to Jean-Luc Trahan, Chairman, Commission des partenaires du marché du travail, 800, rue du Square-Victoria, 28^e étage, Montréal (Québec) H4Z 1B7.

GÉRARD BIBEAU,
Clerk of the Conseil exécutif

Regulation respecting fees exigible under section 5 of the Act to promote workforce skills development and recognition

An Act to promote workforce skills development and recognition
(R.S.Q., c. D-8.3, s. 5, 4th par.)

1. The fees for the issue by the Minister of Employment and Social Solidarity of the certificate provided for in section 5 of the Act to promote workforce skills development and recognition (R.S.Q., c. D-8.3), certifying that a proposed initiative, action or activity is eligible as a training expenditure, are \$195.

Despite the foregoing, the fees are \$97 for the issue of a certificate relating to a colloquium, convention or seminar organized by

(1) a recognized educational institution within the meaning of section 7 of the Act to promote workforce skills development and recognition;

(2) a training body, including a non-profit organization, or a training service or instructor accredited by the Minister; or

(3) a professional order governed by the Professional Code (R.S.Q., c. C-26).

2. The fees prescribed by this Regulation are adjusted on 1 April of each year based on the cumulative rate of increase in the general Consumer Price Index for Canada, as determined by Statistics Canada, for the 12-month period ending on 31 December of the preceding year.