Régime de retraite pour les membres de la Sûreté du Québec and which was not replaced by the latter Regulation, remains in force. Order in Council 756-91 dated 5 June 1991 remains applicable to applications for a statement of benefits received by the Commission before 23 January 2003, following the introduction of an application for separation from bed and board, divorce, annulment of marriage or payment of a compensatory allowance, provided that there has been no discontinuance of suit.

**34.** 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. 126-2010**, 24 February 2010

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 subparagraph *b*.1 of subparagraph 2 of the first paragraph of section 262 of the Act respecting municipal taxation (R.S.Q., c. F-2.1), the Government may by regulation prescribe the rules for establishing, in respect of every local municipality and for each fiscal year, a weighted aggregate taxation rate that, when greater than the aggregate taxation rate of the municipality established for the same fiscal year under Division III of Chapter XVIII.1, is used under the third paragraph of section 256 for the purpose of calculating the amount payable to the municipality under section 254 for the fiscal year in respect of the immovables referred to in the second, third and fourth paragraphs of section 255;

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), a draft of the Regulation to amend the Regulation respecting compensations in lieu of taxes was published in Part 2 of the *Gazette officielle du Québec* of 2 December 2009 with a notice that it could be made by the Government on the expiry of 45 days following that publication; WHEREAS no comments have been received;

WHEREAS it is expedient to make the Regulation without amendment;

IT IS ORDERED, therefore, on the recommendation of the Minister of Municipal Affairs, Regions and Land Occupancy:

THAT the Regulation to amend the Regulation respecting compensations in lieu of taxes, attached to this Order in Council, be made.

GÉRARD BIBEAU, Clerk of the Conseil exécutif

# Regulation to amend the Regulation respecting compensations in lieu of taxes<sup>\*</sup>

An Act respecting municipal taxation (R.S.Q., c. F-2.1, s. 262, 1st par., subpar. 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.

<sup>\*</sup> 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 November 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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## **M.O.**, 2010

## Order number 2010-02 of the Minister of Transport dated 24 February, 2010 to amend the Order of the Minister of Transport dated 22 May 1990

Highway Safety Code (R.S.Q., c. C-24.2)

CONCERNING the approval of weigh scales\*

THE MINISTER OF TRANSPORT,

CONSIDERING section 467 of the Highway Safety Code (R.S.Q., c. C-24.2), under which the axle load and the total loaded mass of a road vehicle or combination of road vehicles are determined by means of devices designed for that purpose, approved by the Minister of Transport and used in the manner determined by the Minister;

ORDERS AS FOLLOWS:

**1**• The following wheel-load scales are approved:

Make	Model	Serial No.
Haenni	WL-101	32191
Haenni	WL-101	32192
Haenni	WL-101	32193
Haenni	WL-101	32194
Haenni	WL-101	32195
Haenni	WL-101	32196
Haenni	WL-101	32197
Haenni	WL-101	32198

**2.** Schedule V to the Order of the Minister of Transport dated 22 May 1990 respecting the approval of weigh scales is amended by inserting the following wheel-load scales after the Haenni wheel-load scale, model WL-101, serial no. 31697:

Make	Model	Serial No.
Haenni	WL-101	32191
Haenni	WL-101	32192
Haenni	WL-101	32193
Haenni	WL-101	32194
Haenni	WL-101	32195
Haenni	WL-101	32196
Haenni	WL-101	32197
Haenni	WL-101	32198

**3.** This Order takes effect on the date of its signing.

JULIE BOULET, Minister of Transport

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## Notice

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

#### **Exigible fees**

Decision dated 15 February 2010 of the Commission des partenaires du marché du travail concerning the Regulation respecting fees exigible under section 5 of the Act to promote workforce skills development and recognition

CONSIDERING the fourth paragraph of section 5 of the Act to promote workforce skills development and recognition (R.S.Q., c. D-8.3), which provides that the Commission des partenaires du marché du travail prescribes by

<sup>\*</sup> The Order of the Minister of Transport dated 22 May 1990 respecting the approval of weigh scales, made by M.O. 90-05-22 dated 22 May 1990 (1990, *G.O.* 2, 1423), was most recently amended by M.O. 2009-01 dated 9 February 2009 (2009, *G.O.* 2, 205). For earlier amendments, refer to the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 2009, updated to 1 November 2009.