

Regulations and other Acts

Gouvernement du Québec

O.C. 618-2014, 26 June 2014

An Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (chapter M-14)

Registration of agricultural operations and payment of property taxes and compensations — Amendment

Regulation to amend the Regulation respecting the registration of agricultural operations and the payment of property taxes and compensations

WHEREAS, under section 36.12 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (chapter M-14), the Government may, by regulation, determine in particular the minimum average gross revenue per \$100 of property assessment that a registered agricultural operation must produce to qualify for the payment of property taxes and compensations and the content of an application for payment of property taxes and compensations and of the documents and information that must accompany it;

WHEREAS, under section 36.15 of the Act, the Government may, by regulation, define, for the purposes of the Act and the regulation, the expression “gross revenue” and determine the conditions for the registration of an agricultural operation and the content of the registration slip which a person applying for registration is required to complete;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft Regulation to amend the Regulation respecting the registration of agricultural operations and the payment of property taxes and compensations was published in Part 2 of the *Gazette officielle du Québec* of 27 December 2013 with a notice that it could be made by the Government 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 payment of property taxes and compensations, attached to this Order in Council, be made.

JUAN ROBERTO IGLESIAS,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting the registration of agricultural operations and the payment of property taxes and compensations

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

1. The Regulation respecting the registration of agricultural operations and the payment of property taxes and compensations (chapter M-14, r. 1) is amended in section 1 by adding the following at the end of the definition of “gross revenue”:

“and the receipts generated by a farm-tourism activity if it is authorized by the Commission de protection du territoire agricole du Québec”.

2. The following is inserted after section 1:

“**1.1.** For the purposes of this Regulation, a farm-tourism activity means an activity that meets all of the following conditions:

- (1) be complementary to agriculture;
- (2) take place in an agricultural operation;
- (3) put in contact the operator and tourists or excursionists;
- (4) make known the production of the agricultural operation, the agriculture and the agri-environment.”.

3. Section 4 is amended in the first paragraph

(1) by adding “, which must be kept up to date” after “information” in the part preceding subparagraph 1;

(2) by replacing subparagraph 3 by the following:

“(3) in respect of each unit of assessment, the total area of the immovables forming part of the agricultural operation, including the usable area and the unusable area, and the total area of the parcels of land of the immovables used for a same plant production, the type of each production and a statement indicating whether the agricultural operation is the owner, lessor or lessee of those areas;”;

(3) by adding “in respect of each unit of assessment,” before “the species” in subparagraph 4;

(4) by striking out “, in respect of heavy calves, hogs, horses and poultry;”;

(5) by striking out “condition of watercourses,” in subparagraph 5;

(6) by adding “in particular the information in subparagraph 1 in case of change of owner of a unit of assessment on which the agricultural operation leases an immovable” after “by section 12” in subparagraph 8.

4. The following is inserted after section 4:

“**4.1.** An immovable newly forming part of the agricultural operation is included in the registration slip as of the date of transfer of ownership of the immovable if the update notice is received by the Minister during the same year as the transfer; failing which, it is included on 1 January of the year in which the notice is received.

An immovable that is no longer part of the agricultural operation is excluded from the registration slip as of the date of transfer of ownership of the immovable.

For the purposes of the first and second paragraphs, the leasing of an immovable is deemed to be a transfer of ownership.”.

5. Section 5 is amended by striking out the third paragraph.

6. Section 10 is amended in the first paragraph

(1) by replacing “at least \$8 per \$100 of property assessment” by “per \$100 of property assessment equal to or greater than the difference between \$8 and the product obtained pursuant to section 10.1, rounded up to the nearest tenth of a dollar;”;

(2) by adding the following at the end:

“As of 1 January 2015, the amount of \$8 is set at \$5.”.

7. The following is inserted after section 10:

“**10.1.** The product referred to in the first paragraph of section 10 is the result of the multiplication of \$0.05 per percentage point of gap greater than zero resulting from the difference between the value of the property assessment per hectare of the agricultural operation’s immovables referred to in the first paragraph of section 10 and the average of the values of property assessment per hectare of the immovables of the registered agricultural operations situated in the same administrative region as that agricultural operation divided by the same average; as of 1 January 2015, the amount of \$0.05 is set at \$0.015.

If the immovables of an agricultural operation are situated in more than one administrative region, the multiplication provided for in the first paragraph is calculated for each administrative region and the product corresponds to the average of the products per administrative region.

For the calculation of the product, the gap in percentage is rounded up to the nearest percentage.

The product may not exceed \$7 and, as of 1 January 2015, \$4.”.

8. Section 13 is amended by replacing the third paragraph by the following:

“The statement required by the second paragraph of section 12 must be corroborated by the Minister of Sustainable Development, the Environment and the Fight Against Climate Change only in cases where an annual phosphorus report must be drawn up.”.

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