

Regulations and other Acts

Gouvernement du Québec

O.C. 643-2017, 28 June 2017

Education Act
(chapter I-13.3)

School tax — Computation of the maximum yield for the 2017-2018 school year

Regulation respecting computation of the maximum yield of the school tax for the 2017-2018 school year

WHEREAS, under subparagraphs 1, 2 and 3 of the first paragraph of section 455.1 of the Education Act (chapter I-13.3), the Government must, by regulation, determine the rules for establishing the allowable number of students for computing the maximum yield of the school tax that may be imposed by the school board and the Comité de gestion de la taxe scolaire de l'île de Montréal and the rates of increase of the amounts per student and of the base amount referred to in section 308 of the Act;

WHEREAS, under section 12 of the Regulations Act (chapter 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8 of that Act, if the authority making it is of the opinion that the fiscal nature of the norms established, amended or repealed thereby warrants it;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where the authority that has made it is of the opinion that the fiscal nature of the norms established, amended or repealed thereby warrants it;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 2017-2018 school year, attached to this Order in Council, be made.

JUAN ROBERTO IGLESIAS,
Clerk of the Conseil exécutif

Regulation respecting computation of the maximum yield of the school tax for the 2017-2018 school year

Education Act
(chapter 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 provided for in section 308 of the Education Act (chapter I-13.3) for a school year, the allowable number of students must be determined by

(1) calculating the number of 4-year-old preschool students who may be taken into account, by

(a) multiplying by 1.00 the number of students legally enrolled for a minimum of 144 half days, but for less than 180 days, on 30 September of the preceding school year in the schools under the jurisdiction of the school board;

(b) multiplying by 1.80 the number of students legally enrolled for a minimum of 180 days on 30 September of the preceding school year in the schools under the jurisdiction of the school board, except students referred to in paragraph 7;

(c) adding the products obtained under subparagraphs *a* and *b*;

(2) calculating the number of 5-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 of the preceding school year 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 of the preceding school year 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 of the preceding school year in the schools under the jurisdiction of the school board, except students

referred to in paragraphs 7 and 10. Students admitted, following Secondary 3, to a program of study leading to a secondary school vocational diploma who pursue their general education concurrently with their vocational studies may not be taken into account for the purposes of this paragraph;

(5) calculating the number of students admitted to a program of study leading to a secondary school vocational diploma or to an attestation of vocational specialization who may be taken into account, by multiplying by 3.40 the sum of the following numbers:

(a) 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 2 school years before in the vocational training centres under the jurisdiction of the school board that were then recognized by the Minister for the purposes of budgetary rules;

(b) the number of full-time students admitted, following Secondary 3, to a program of study leading to a secondary school vocational diploma who pursue their general education concurrently with their professional studies, legally enrolled on 30 September 2 school years before in the vocational training centres under the jurisdiction of the school board that were then recognized by the Minister for the purposes of budgetary rules;

(c) the number of new places available to welcome students in vocational training centres under the jurisdiction of the school board during the school year for which the maximum yield of the school tax is calculated. Those places must have been authorized by the Minister within the framework of the allocation for the addition or the rearrangement of space for vocational training provided for in the budgetary rules for one or more vocational programs of study;

(6) calculating the number of students admitted to adult education services, by multiplying by 2.40 the number of full-time students who may be taken into account for the school year in accordance with the Schedule to this Regulation;

(7) calculating the number of handicapped 4-year-old and 5-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 of the preceding school year in the schools under the jurisdiction of the school board;

(8) calculating the number of 5-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 legally enrolled on 30 September of the preceding school year in the schools under the jurisdiction of the school board, except students referred to in paragraph 7;

(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 legally enrolled on 30 September of the preceding school year in the schools under the jurisdiction of the school board, except students referred to in paragraph 7;

(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 legally enrolled on 30 September of the preceding school year in the schools under the jurisdiction of the school board, except students referred to in paragraph 7;

(11) calculating the number of preschool and elementary school students enrolled in school day care services who may be taken into account, by multiplying by 0.05 the number of such students;

(12) calculating the number of students enrolled in the school board's student transportation services who may be taken into account, by

(a) multiplying by 0.75 the number of students enrolled on 30 September of the preceding school year in a transportation service employing vehicles used exclusively to transport such students;

(b) multiplying by 0.40 the number of students enrolled on 30 September of the preceding school year in a transportation service employing vehicles that have specific public transit routes and are not reserved exclusively to transport such students;

(c) adding the products obtained under subparagraphs *a* and *b*;

(13) adding the numbers obtained under paragraphs 1 to 12.

2. For the purposes of section 1,

(1) students admitted to a program of study leading to a secondary school vocational diploma or to an attestation of vocational specialization are students who were admitted to a vocational training centre under the jurisdiction of

the school board to receive educational services in vocational training, in vocational education programs authorized in accordance with the first paragraph of 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:

$$\frac{\text{the student's number of hours of activities per school year}}{\text{the minimum number of hours of activities per school year prescribed by the basic school regulation applicable to the student}}$$

(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) students who may be taken into account by a school board for the purposes of paragraph 11 of section 1 are 4-year-old and 5-year-old preschool students and elementary school students enrolled on 30 September of the preceding school year in the day care services of the school board for a minimum of 2 periods per day, at least 3 days per week;

(4) students who may be taken into account by a school board for the purposes of paragraph 12 of section 1 are students for whom the school board provides transportation at the beginning and end of classes each day.

3. The allowable number of students determined under section 1 must be adjusted by adding the number of additional students to take into account the reduction in the school population.

The number of additional students is determined by

(1) calculating the number of students who may be taken into account for the purpose of calculating the reduction in the number of students at every level of education by

(a) multiplying by 0.99 the total of the numbers obtained for the preceding school year under paragraphs 2 to 4 and 7 to 10 of section 1, to which is added, where applicable, the number obtained under subparagraph 1 of this paragraph for the same school year;

(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 for the school year for which the maximum yield of the school tax is calculated, as they read taking into account the application of section 4, if applicable;

(2) calculating the number of 5-year-old preschool students and elementary school students who may be taken into account for the purpose of calculating the reduction in the number of students by

(a) multiplying by 0.99 the number of 5-year-old preschool students and elementary school students determined for the preceding school year under paragraph 7 of section 1 and under paragraphs 2, 3, 8 and 9 of section 1, to which is added, where applicable, the number obtained under subparagraph 2 of this paragraph for the same school year;

(b) subtracting from the product obtained under subparagraph *a*, the total of the numbers of 5-year-old preschool students and elementary school students obtained under paragraphs 2, 3, 7, 8 and 9 of section 1 for the school year for which the maximum yield of the school tax is calculated, as they read taking into account the application of section 4, if applicable;

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

(a) multiplying by 0.99 the number of secondary school students determined for the preceding school year under paragraphs 4, 7 and 10 of section 1, to which is added, where applicable, the number obtained under subparagraph 3 of this paragraph for the same school year;

(b) subtracting from the product obtained under subparagraph *a*, the total number of secondary school students determined under paragraphs 4, 7 and 10 of section 1 for the school year for which the maximum yield of the school tax is calculated, taking into account the application of section 4, where applicable;

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

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

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

4. Where the total number of full-time students determined under paragraphs 2 to 4 and 7 to 10 of section 1 exceeds by 200 or 2% the total number of full-time students determined for the preceding school year under the same paragraphs of section 1 and is at least 200 or 2% lower than the total number 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 school enrolment estimates for the school year for which the maximum yield of the school tax is computed, paragraphs 2 to 4 of section 1 are to be read as follows:

“(2) calculating the number of 5-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 school enrolment estimates for the school year for which the maximum yield of the school tax is computed, 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 school enrolment estimates for the school year for which the maximum yield of the school tax is computed, 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 school enrolment estimates for the school year for which the maximum yield of the school tax is computed, except students referred to in paragraphs 7 and 10;”.

5. For the computation of the maximum yield of the school tax for the 2017-2018 school year, the amount per student is \$834.12 or \$1,085 if the allowable number of students is less than 1,000, and the base amount is \$250,229, namely the amounts established for the 2016-2017 school year indexed by 1.36%.

6. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

Schedule

(s.1, par 6)

NUMBER OF EQUIVALENT FULL-TIME ADULT STUDENTS IN GENERAL EDUCATION FOR THE 2017-2018 SCHOOL YEAR

| Code | School board | Number of full-time students |
|--------|-----------------------------------|------------------------------|
| 711000 | Monts-et-Marées, CS des | 512.4 |
| 712000 | Phares, CS des | 338.1 |
| 713000 | Fleuve-et-des-Lacs, CS du | 335.8 |
| 714000 | Kamouraska—Rivière-du-Loup, CS de | 275.2 |
| 721000 | Pays-des-Bleuets, CS du | 449.7 |
| 722000 | Lac-Saint-Jean, CS du | 653.3 |
| 723000 | Rives-du-Saguenay, CS des | 942.8 |
| 724000 | De La Jonquière, CS | 457.4 |
| 731000 | Charlevoix, CS de | 93.4 |
| 732000 | Capitale, CS de la | 2,275.9 |
| 733000 | Découvreurs, CS des | 447.6 |
| 734000 | Premières-Seigneuries, CS des | 899.6 |
| 735000 | Portneuf, CS de | 144.8 |
| 741000 | Chemin-du-Roy, CS du | 738.0 |
| 742000 | Énergie, CS de l' | 429.6 |
| 751000 | Hauts-Cantons, CS des | 214.9 |
| 752000 | Région-de-Sherbrooke, CS de la | 1,193.3 |
| 753000 | Sommets, CS des | 246.2 |
| 761000 | Pointe-de-l'Île, CS de la | 3,484.3 |
| 762000 | Montréal, CS de | 7,724.0 |
| 763000 | Marguerite-Bourgeoys, CS | 2,721.4 |
| 771000 | Draveurs, CS des | 803.7 |
| 772000 | Portages-de-l'Outaouais, CS des | 787.3 |
| 773000 | Cœur-des-Vallées, CS au | 402.1 |

| Code | School board | Number of full-time students |
|--------|-------------------------------------|------------------------------|
| 774000 | Hauts-Bois-de-l'Outaouais, CS des | 196.6 |
| 781000 | Lac-Témiscamingue, CS du | 105.1 |
| 782000 | Rouyn-Noranda, CS de | 244.5 |
| 783000 | Harricana, CS | 125.8 |
| 784000 | Or-et-des-Bois, CS de l' | 289.2 |
| 785000 | Lac-Abitibi, CS du | 95.9 |
| 791000 | Estuaire, CS de l' | 217.3 |
| 792000 | Fer, CS du | 136.6 |
| 793000 | Moyenne-Côte-Nord, CS de la | 14.5 |
| 801000 | Baie-James, CS de la | 74.4 |
| 811000 | Îles, CS des | 27.3 |
| 812000 | Chic-Chocs, CS des | 383.5 |
| 813000 | René-Lévesque, CS | 430.8 |
| 821000 | Côte-du-Sud, CS de la | 406.6 |
| 822000 | Appalaches, CS des | 279.4 |
| 823000 | Beauce-Etchemin, CS de la | 893.2 |
| 824000 | Navigateurs, CS des | 661.5 |
| 831000 | Laval, CS de | 1,745.2 |
| 841000 | Affluents, CS des | 1,733.3 |
| 842000 | Samares, CS des | 838.1 |
| 851000 | Seigneurie-des-Mille-Îles, CS de la | 1,015.0 |
| 852000 | Rivière-du-Nord, CS de la | 846.6 |
| 853000 | Laurentides, CS des | 250.6 |
| 854000 | Pierre-Neveu, CS | 177.3 |
| 861000 | Sorel-Tracy, CS de | 463.5 |
| 862000 | Saint-Hyacinthe, CS de | 469.9 |
| 863000 | Hautes-Rivières, CS des | 430.8 |
| 864000 | Marie-Victorin, CS | 1,486.8 |
| 865000 | Patriotes, CS des | 507.2 |
| 866000 | Val-des-Cerfs, CS du | 509.6 |

| Code | School board | Number of full-time students |
|--------|---------------------------------|------------------------------|
| 867000 | Grandes-Seigneuries, CS des | 684.8 |
| 868000 | Vallée-des-Tisserands, CS de la | 284.5 |
| 869000 | des Trois-Lacs, CS des | 344.3 |
| 871000 | Riveraine, CS de la | 228.0 |
| 872000 | Bois-Francs, CS des | 330.0 |
| 873000 | Chênes, CS des | 343.5 |
| 881000 | Central Québec, CS | 46.3 |
| 882000 | Eastern Shores, CS | 41.3 |
| 883000 | Eastern Townships, CS | 175.5 |
| 884000 | Riverside, CS | 515.5 |
| 885000 | Sir-Wilfrid-Laurier, CS | 338.6 |
| 886000 | Western Québec, CS | 243.9 |
| 887000 | English-Montréal, CS | 4,030.3 |
| 888000 | Lester-B.-Pearson, CS | 1,596.7 |
| 889000 | New Frontiers, CS | 159.4 |

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