

Gouvernement du Québec

**O.C. 1228-2017, 13 December 2017**

Sustainable Forest Development Act  
(chapter A-18.1)

**Reimbursement of property taxes of certified forest producers**  
— Amendment

Regulation to amend the Regulation respecting the reimbursement of property taxes of certified forest producers

WHEREAS, under paragraph 5 of section 173 of the Sustainable Forest Development Act (chapter A-18.1), the Government may, by regulation, define the content of the report described in paragraph 3 of section 131 and specify, for the purposes of that paragraph, the eligible protection or development expenses, prescribing exclusions, ceilings and deductions;

WHEREAS, under paragraph 6 of section 173 of the Act, the Government may, by regulation, establish rules for the calculation and substantiation of eligible development expenses, and authorize carry-forwards of those expenses;

WHEREAS the Government made the Regulation respecting the reimbursement of property taxes of certified forest producers (chapter A-18.1, r. 12.1);

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 reimbursement of property taxes of certified forest producers was published in Part 2 of the *Gazette officielle du Québec* of 29 June 2016 with a notice that it could be made by the Government on the expiry of 45 days following that publication;

WHEREAS, under subparagraph 2 of the first paragraph of 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 regulation establishes, amends or repeals norms of a fiscal nature;

WHEREAS, under the second paragraph of section 18 of that Act, the reason justifying such coming into force must be published with the regulation;

WHEREAS the Government is of the opinion that the Regulation to amend the Regulation respecting the reimbursement of property taxes of certified forest producers amends norms of a fiscal nature;

WHEREAS it is expedient to make the Regulation with amendments;

IT IS ORDERED, therefore, on the recommendation of the Minister of Forests, Wildlife and Parks:

THAT the Regulation to amend the Regulation respecting the reimbursement of property taxes of certified forest producers, attached to this Order in Council, be made.

JUAN ROBERTO IGLESIAS,  
*Clerk of the Conseil exécutif*

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## Regulation to amend the Regulation respecting the reimbursement of property taxes of certified forest producers

Sustainable Forest Development Act  
(chapter A-18.1, s. 173, pars. 5 and 6)

1. The Regulation respecting the reimbursement of property taxes of certified forest producers (chapter A-18.1, r. 12.1) is amended in section 3 by inserting "total" before "amount".
2. The following is inserted after section 5:
  - "5.1. Every value of development expenses eligible for the reimbursement of property taxes of certified forest producers indicated in Schedule 1 is adjusted on 1 January of each year by a rate corresponding to the sum of the weighted indices defined in the table below for each family of development expenses. The annual change is calculated with both 12-month periods ending on 30 September of the year preceding the year for which a value must be adjusted. The Minister of Forests, Wildlife and Parks publishes the results of the adjustment in Part 1 of the *Gazette officielle du Québec* and by any other means.

The result of an adjustment is rounded to the nearest multiple of \$1.00. The result of an adjustment that is equidistant from 2 multiples must be rounded to the higher of the two.

Where the rounding of the result of the adjustment does not make it possible to increase or decrease the expense value by at least \$1.00, the adjustment of the expense value is carried forward to the year in which the sum of the adjustment rates applicable to each of the years for which the adjustment is carried forward varies the expense value by \$1.00.

### Indices used for the adjustment of the value of an expense on the basis of the family of development expenses

Family of development expenses	Index A	Weight of index A	Index B	Weight of index B
PtRMe <sup>1</sup>	Annual change of CPI <sup>6</sup> Québec without energy	85.34%	Annual change of the price of diesel <sup>7</sup>	14.66%
PtRMa <sup>2</sup>	Annual change of CPI <sup>6</sup> Québec without energy	94.81%	Annual change of the price of premium gasoline <sup>7</sup>	5.19%

E. P. <sup>3</sup>	Annual change of CPI <sup>6</sup> Québec without energy	92.03%	Annual change of the price of premium gasoline <sup>7</sup>	7.97%
T. T. <sup>4</sup>	Annual change of CPI <sup>6</sup> Québec	100%	N/A	0%
T. C. <sup>5</sup>	Annual change of CPI <sup>6</sup> Québec without energy	85.34%	Annual change of the price of diesel <sup>7</sup>	14.66%

<sup>1</sup> Site preparation and mechanical reforestation

<sup>2</sup> Site preparation and manual reforestation

<sup>3</sup> Stand tending

<sup>4</sup> Technical work

<sup>5</sup> Commercial treatments

<sup>6</sup> Consumer Price Index published by Statistics Canada

<sup>7</sup> Prices of petroleum products published by the Régie de l'énergie

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3. Section 6 is revoked.
4. Schedule 1 is replaced by the following:

**"SCHEDULE 1**

(s. 2)

**DEVELOPMENT EXPENSES ELIGIBLE FOR REIMBURSEMENT OF PROPERTY TAXES OF CERTIFIED FOREST PRODUCERS**

Development expenses for the technical component include the planning, follow-up and supervision costs.

Development expenses for the execution component include the costs for performance.

**(1) Site preparation**

Treatment to prepare the site for the planting of an optimum, well-distributed quantity of seedlings according to the following techniques:

**(1.1) Manual or mechanical bush clearing and site clearing**

Removal of bushes and commercially unusable ligneous matter and windrowing or piling of that material either manually or mechanically.

Type	Unit of measurement	Component	Value of expenses	Family of development expenses
Manual	Hectare	Technical	\$173	T.T.
Manual	Hectare	Execution	\$405	PtRMa
Mechanical	Hectare	Technical	\$489	T.T.
Mechanical	Hectare	Execution	\$1,148	PtRMe

**(1.2) Salvage, bush clearing and site clearing**

Harvest in a low-value stand of all mature merchantable timber or deteriorating timber followed by mechanical bush clearing and site clearing as described in 1.1.

Unit of measurement	Component	Value of expenses	Family of development expenses
Hectare	Technical	\$434	T.T.
Hectare	Execution	\$1,017	PtRMe

**(1.3) Mechanical site clearing**

Windrowing, piling or chipping of commercially unusable ligneous matter to facilitate the planting of seedlings.

Unit of measurement	Component	Value of expenses	Family of development expenses
Hectare	Technical	\$194	T.T.
Hectare	Execution	\$453	PtRMe

**(1.4) Chipping**

Removal and chipping of bush and unusable ligneous matter in a single operation.

Unit of measurement	Component	Value of expenses	Family of development expenses
Hectare	Technical	\$374	T.T.
Hectare	Execution	\$878	PtRMe

**(1.5) Forest harrowing**

Removal of bush and loosening of the soil by means of a forest harrow.

Unit of measurement	Component	Value of expenses	Family of development expenses
Hectare	Technical	\$362	T.T.
Hectare	Execution	\$849	PtRMe

**(1.6) Forest ploughing and harrowing**

Removal of bush and loosening of the soil by means of a forest plough and harrow.

Unit of measurement	Component	Value of expenses	Family of development expenses
Hectare	Technical	\$524	T.T.
Hectare	Execution	\$1,231	PtRMe

**(1.7) Agricultural ploughing and harrowing**

Loosening of the soil by means of an agricultural plough and harrow to promote the planting of tolerant hardwoods or hybrid poplars.

Unit of measurement	Component	Value of expenses	Family of development expenses
Hectare	Technical	\$151	T.T.
Hectare	Execution	\$356	PtRMe

**(1.8) Shear-blading with a shear-blade-equipped tractor**

Removal of bush and windrowing of that material with a shear-blade-equipped tractor; this operation must be carried out without damaging the soil, and for that reason it is generally performed when the ground is frozen.

Unit of measurement	Component	Value of expenses	Family of development expenses
Hectare	Technical	\$248	T.T.
Hectare	Execution	\$582	PtRMe

**(1.9) Scarification**

An operation consisting in loosening, more or less energetically, the surface layers of the soil to mix the organic matter and the mineral soil. Scarification is light when performed with a disk trencher, a batch scarifier or an agricultural plough; average when performed with shark-fin barrels and chains or hydraulic trenchers; and manual when performed with hand tools.

Type	Unit of measurement	Component	Value of expenses	Family of development expenses
Light	Hectare	Technical	\$131	T.T.
Light	Hectare	Execution	\$306	PtRMe
Average	Hectare	Technical	\$184	T.T.
Average	Hectare	Execution	\$431	PtRMe
Manual	1,000 microsities	Technical	\$131	T.T.
Manual	1,000 microsities	Execution	\$304	PtRMa

**(1.10) Mounding scarification**

An operation consisting in producing mounds of soil using an excavator or a feller to create at least 800 microsities per hectare in order to perform intensive sylviculture or reforestation of hardwood, white pine or red pine.

Unit of measurement	Component	Value of expenses	Family of development expenses
Hectare	Technical	\$303	T.T.
Hectare	Execution	\$711	PtRMe

**(2) Planting**

Adequate planting, either mechanically or manually, of an optimum, well distributed quantity of cuttings, whips or seedlings in order to produce ligneous matter.

Type of planting	Unit of measurement	Component	Value of expenses	Family of development expenses
<b>Mechanical planting</b>	1,000 seedlings	Technical	\$71	T.T.
<b>Mechanical planting</b>	1,000 seedlings	Execution	\$164	PtRMe
<b>Manual planting of one of the following types of seedlings:</b>	1,000 seedlings			

Regular bare-root softwood		Technical	\$114	T.T.
Regular bare-root softwood		Execution	\$264	PtRMa
Large bare-root softwood		Technical	\$144	T.T.
Large bare-root softwood		Execution	\$335	PtRMa
Softwood in containers 50 to 109 cubic centimetres (cc)		Technical	\$103	T.T.
Softwood in containers 50 to 109 cc		Execution	\$238	PtRMa
Softwood in containers 110 to 199 cc		Technical	\$106	T.T.
Softwood in containers 110 to 199 cc		Execution	\$247	PtRMa
Softwood in containers 200 to 299 cc		Technical	\$135	T.T.
Softwood in containers 200 to 299 cc		Execution	\$313	PtRMa
Softwood in containers 300 cc and over		Technical	\$165	T.T.
Softwood in containers 300 cc and over		Execution	\$384	PtRMa
Bare-root hybrid poplar		Technical	\$199	T.T.
Bare-root hybrid poplar		Execution	\$462	PtRMa
Bare-root hardwood		Technical	\$159	T.T.
Bare-root hardwood		Execution	\$370	PtRMa
Hardwood in containers		Technical	\$205	T.T.
Hardwood in containers		Execution	\$476	PtRMa

**(3) Reinforcement planting in plantations or in naturally regenerated stands**

Adequate planting of seedlings in places where natural or artificial (planting) regeneration is insufficient so as to obtain a number of evenly distributed stems of the desired species.

Type of reinforcement	Unit of measurement	Component	Value of expenses	Family of development expenses
<b>Planting of one of the following types of seedlings:</b>	1,000 seedlings			
Regular bare-root softwood		Technical	\$125	T.T.
Regular bare-root softwood		Execution	\$294	PtRMe
Large bare-root softwood		Technical	\$158	T.T.
Large bare-root softwood		Execution	\$369	PtRMe
Softwood in containers 50 to 109 cubic centimetres (cc)		Technical	\$112	T.T.
Softwood in containers 50 to 109 cc		Execution	\$259	PtRMa
Softwood in containers 110 to 199 cc		Technical	\$117	T.T.
Softwood in containers 110 to 199 cc		Execution	\$272	PtRMa
Softwood in containers 200 to 299 cc		Technical	\$147	T.T.
Softwood in containers 200 to 299 cc		Execution	\$341	PtRMa
Softwood in containers 300 cc and over		Technical	\$183	T.T.
Softwood in containers 300 cc and over		Execution	\$424	PtRMa
Bare-root hybrid poplar		Technical	\$246	T.T.



Bare-root hybrid poplar		Execution	\$578	PtRMe
Bare-root hardwood		Technical	\$171	T.T.
Bare-root hardwood		Execution	\$401	PtRMe
Hardwood in containers		Technical	\$261	T.T.
Hardwood in containers		Execution	\$614	PtRMe
<b>Natural regeneration of one of the following types of seedlings:</b>	1,000 seedlings			
Regular bare-root softwood		Technical	\$136	T.T.
Regular bare-root softwood		Execution	\$319	PtRMe
Large bare-root softwood		Technical	\$168	T.T.
Large bare-root softwood		Execution	\$395	PtRMe
Softwood in containers 110 to 199 cubic centimetres (cc)		Technical	\$131	T.T.
Softwood in containers 110 to 199 cc		Execution	\$306	PtRMe
Softwood in containers 200 to 299 cc		Technical	\$158	T.T.
Softwood in containers 200 to 299 cc		Execution	\$369	PtRMe
Softwood in containers 300 cc and over		Technical	\$194	T.T.
Softwood in containers 300 cc and over		Execution	\$452	PtRMe
Bare-root hardwood		Technical	\$171	T.T.
Bare-root hardwood		Execution	\$401	PtRMe
Hardwood in containers		Technical	\$207	T.T.
Hardwood in containers		Execution	\$484	PtRMe

**(4) Enrichment planting**

In a stand, adequate planting, either in patches or mini-strips, of seedlings of tolerant species in order to improve the quality and composition of the regeneration of commercial species.

Type of enrichment	Unit of measurement	Component	Value of expenses	Family of development expenses
<b>In patches of one of the following types of seedlings:</b>	1,000 seedlings			
Regular bare-root softwood		Technical	\$134	T.T.
Regular bare-root softwood		Execution	\$312	PtRMa
Large bare-root softwood		Technical	\$203	T.T.
Large bare-root softwood		Execution	\$470	PtRMa
Softwood in containers 200 to 299 cubic centimetres (cc)		Technical	\$203	T.T.
Softwood in containers 200 to 299 cc		Execution	\$470	PtRMa
Softwood in containers 300 cc and over		Technical	\$222	T.T.
Softwood in containers 300 cc and over		Execution	\$515	PtRMa
Bare-root hardwood		Technical	\$203	T.T.
Bare-root hardwood		Execution	\$470	PtRMa
Hardwood in containers		Technical	\$274	T.T.
Hardwood in containers		Execution	\$640	PtRMa
<b>In mini-strips of one of the following types of seedlings:</b>	1,000 seedlings			
Regular bare-root softwood		Technical	\$98	T.T.
Regular bare-root softwood		Execution	\$228	PtRMa
Large bare-root softwood		Technical	\$124	T.T.

Large bare-root softwood		Execution	\$287	PtRMa
Softwood in containers 50 to 109 cubic centimetres (cc)		Technical	\$88	T.T.
Softwood in containers 50 to 109 cc		Execution	\$203	PtRMa
Softwood in containers 110 to 199 cc		Technical	\$92	T.T.
Softwood in containers 110 to 199 cc		Execution	\$213	PtRMa
Softwood in containers 200 to 299 cc		Technical	\$115	T.T.
Softwood in containers 200 to 299 cc		Execution	\$267	PtRMa
Softwood in containers 300 cc and over		Technical	\$143	T.T.
Softwood in containers 300 cc and over		Execution	\$331	PtRMa
Bare-root hardwood		Technical	\$134	T.T.
Bare-root hardwood		Execution	\$312	PtRMa
Hardwood in containers		Technical	\$197	T.T.
Hardwood in containers		Execution	\$459	PtRMa

**(5) Tending of plantations or natural regeneration**

A treatment carried out in order to maintain or improve the growth or quality of the regeneration of desired species according to the following techniques:

**(5.1) Weeding**

An operation to control competing grasses hindering seedling growth by mowing or harrowing; this also includes straightening of seedlings that have been pulled over by grasses.

Unit of measurement	Component	Value of expenses	Family of development expenses
Hectare	Technical	\$114	T.T.
Hectare	Execution	\$265	E.P.

**(5.2) Mechanical or manual release treatment and mulch spreading**

An operation to control competing vegetation hindering the growth of desired trees by manual or mechanical means or, in plantations of hardwood species, by spreading mulch.

Type	Unit of measurement	Component	Value of expenses	Family of development expenses
Release treatment	Hectare	Technical	\$321	T.T.
Release treatment	Hectare	Execution	\$750	E.P.
Mulch	1,000 mats	Technical	\$417	T.T.
Mulch	1,000 mats	Execution	\$978	PtRMe

**(5.3) Fertilization and forest amendment**

A treatment consisting in the application of chemical or organic fertilizers for timber production in fast-growing tree species stands and in sugar bushes intended for forest or acericultural-forest use that is the subject of a sylvicultural diagnostic by a forest engineer.

Unit of measurement	Component	Value of expenses	Family of development expenses
Hectare	Technical	\$227	T.T.
Hectare	Execution	\$534	PtRMe

**(5.4) Pruning**

An operation to maintain or improve the quality of trees

- (1) by cutting off dead or living branches from the lower trunk of crop trees, in the case of red pine or white pine plantations;
- (2) by cutting off dead or living branches over a minimum height of 4 m of the tree trunk and a minimum of 300 crop trees per hectare, in the case of plantations of softwood species other than red pine or white pine;
- (3) by removing double or multiple heads or branches which, because of their strong growth, might produce forks or impede the growth of the trunk (pruning for shaping), in the case of plantations of hardwood species; and
- (4) by removing double or multiple heads or branches which, because of their strong growth, might produce forks or impede the growth of the trunk (pruning for shaping), in the case of the natural regeneration of hardwood species.

Unit of measurement	Component	Value of expenses	Family of development expenses
Hectare	Technical	\$190	T.T.
Hectare	Execution	\$442	E.P.

**(6) Protection treatment**

A treatment against insects, diseases or animals to prevent them from spreading or to minimize the damage they cause to trees.

Unit of measurement	Component	Value of expenses	Family of development expenses
Hectare	Technical	\$203	T.T.
Hectare	Execution	\$472	PtRMa

**(7) Precommercial thinning and intermediate thinning**

Removal, from a young stand, of excess trees impeding the growth of selected trees, with or without prior marking, in order to improve the growth, quality or composition of the stand and to even the spacing between the trees. The treatment does not focus on merchantable timber harvesting.

Type of stand	Unit of measurement	Component	Value of expenses	Family of development expenses
Softwood	Hectare	Technical	\$421	T.T.
Softwood	Hectare	Execution	\$983	E.P.
Tolerant hardwood	Hectare	Technical	\$412	T.T.

Tolerant hardwood	Hectare	Execution	\$965	E.P.
Intolerant hardwood	Hectare	Technical	\$352	T.T.
Intolerant hardwood	Hectare	Execution	\$823	E.P.

**(8) Commercial thinning**

Cutting practised in a forest stand that has not reached maturity, intended to accelerate the diameter growth of the remaining trees, and also, by appropriate selection, to improve the average form for the stand.

Type of stand	Unit of measurement	Component	Value of expenses	Family of development expenses
Hardwood with marking	Hectare	Technical	\$347	T.T.
Hardwood with marking	Hectare	Execution	\$813	T.C.
Softwood from plantation or precommercial thinning	Hectare	Technical	\$499	T.T.
Softwood from plantation or precommercial thinning	Hectare	Execution	\$1,174	T.C.
Softwood not from plantation or precommercial thinning with marking	Hectare	Technical	\$495	T.T.
Softwood not from plantation or precommercial thinning with marking	Hectare	Execution	\$777	T.C.
Softwood not from plantation or precommercial thinning without marking	Hectare	Technical	\$332	T.T.

Softwood not from plantation or precommercial thinning without marking	Hectare	Execution	\$777	T.C.
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**(9) Improvement, sanitation or salvage cutting**

Cutting for the purpose of correcting a special or unusual situation, in particular a natural disaster:

- (1) improvement cutting is performed, in a stand of trees beyond the sapling stage, by removing undesirable species or malformed trees, in order to improve the composition, structure and condition of the stand;
- (2) sanitation cutting removes trees killed or weakened by diseases or insects to prevent such pests from attacking the rest of the stand; and
- (3) salvage cutting removes dead, dying or deteriorating trees before the timber becomes unusable.

Type of treatment	Unit of measurement	Component	Value of expenses	Family of development expenses
Improvement cutting	Hectare	Technical	\$378	T.T.
Improvement cutting	Hectare	Execution	\$889	T.C.
Sanitation cutting	Hectare	Technical	\$282	T.T.
Sanitation cutting	Hectare	Execution	\$664	T.C.
Salvage cutting	Hectare	Technical	\$136	T.T.
Salvage cutting	Hectare	Execution	\$320	T.C.

**(10) Progressive seed cutting**

A cutting that is part of a series of partial cuts in a stand at cutting age, which over a period of time will open up the forest cover, thereby encouraging regeneration.

Unit of measurement	Component	Value of expenses	Family of development expenses
Hectare	Technical	\$382	T.T.
Hectare	Execution	\$898	T.C.

**(11) Succession cutting**

The harvesting of trees in the overstorey while preserving the regeneration of desired species already established in the understorey for the purpose of improving the composition of the stand.

Unit of measurement	Component	Value of expenses	Family of development expenses
Hectare	Technical	\$306	T.T.
Hectare	Execution	\$718	T.C.

**(12) Strip cutting or patch cutting**

Strip cutting or patch cutting in a stand at cutting age in 2 or more cycles in order to encourage natural regeneration or protect vulnerable stations, landscapes, wildlife habitats or water.

Unit of measurement	Component	Value of expenses	Family of development expenses
Hectare	Technical	\$165	T.T.
Hectare	Execution	\$386	T.C.

**(13) Selection cutting**

The periodic harvesting of trees selected individually or in small groups in

- an irregular structure in order to harvest its production and to bring it to an uneven-aged structure, while also ensuring the necessary cultivation of growing trees and encouraging seed establishment;
- an uneven-aged structure, in order to bring it or maintain it in a balanced uneven-aged structure while also ensuring the necessary cultivation of growing trees, encouraging seed establishment and maintaining a sufficient number of tapholes to allow, ensure and develop acericultural production.

Unit of measurement	Component	Value of expenses	Family of development expenses
Hectare	Technical	\$382	T.T.
Hectare	Execution	\$898	T.C.

**(14) Forest-fauna work**

Forest development activities provided for in this Regulation are considered forest-fauna work if they are performed to conserve or improve a wildlife habitat. The work results from an analysis of the wildlife potential and is provided for in the multiresource schedule to the forest development plan (FDP) or the silvicultural prescription of a forest engineer.



The amount of the value of the expenses of the technical or execution component is increased by 10%.

**(15) Other work**

Execution of a prescription of a forest engineer followed by an execution report for any treatment not defined in this Regulation for producing ligneous matter.

Unit of measurement	Component	Value of expenses	Family of development expenses
Hectare	Technical	\$303	T.T.
Hectare	Execution	Not applicable (N/A)	N/A.

**(16) Forest roads**

Construction or improvement of access roads, bridges or culverts in order to facilitate forest operations.

Type	Unit of measurement	Component	Value of expenses	Family of development expenses
Construction of access roads	Kilometre (km)	Technical	\$795*	T.T.
Construction of access roads	Km	Execution	\$1,867*	T.C.
Improvement of access roads	Km	Technical	\$378*	T.T.
Improvement of access roads	Km	Execution	\$889*	T.C.
Construction of bridges or culverts	A bridge or a culvert	Technical	\$445*	T.T.
Construction of bridges or culverts	A bridge or a culvert	Execution	\$1,046*	T.C.
Improvement of bridges or culverts	A bridge or a culvert	Technical	\$61*	T.T.
Improvement of bridges or culverts	A bridge or a culvert	Execution	\$142*	T.C.

\* Upon presentation of eligible invoices and proof of payment by the producer (to be attached to the forest engineer's report for validation), the value of the expense indicated in the above table may correspond to the total of the amount of the validated invoices, up to twice the indicated value.

**(17) Forest development plan (FDP)**

Information and planning tool prepared by a forest engineer for the benefit of a forest producer and for the purpose of protecting and developing forest property.

Unit of measurement	Component	Value of expenses	Family of development expenses
<b>Per FDP with an area of:</b>			
4 to 10 hectares (ha)	Technical	\$504*	T.T.
4 to 10 ha	Execution	N/A	N/A
11 to 50 ha	Technical	\$555*	T.T.
11 to 50 ha	Execution	N/A	N/A
51 to 100 ha	Technical	\$726*	T.T.
51 to 100 ha	Execution	N/A	N/A
101 to 799 ha	Technical	\$1,009*	T.T.
101 to 799 ha	Execution	N/A	N/A
800 ha and over	Technical	\$1,210*	T.T.
800 ha and over	Execution	N/A	N/A

\* Upon presentation of eligible invoices and proof of payment by the producer (to be attached to the forest engineer's report for validation), the value of the expense indicated in the above table may correspond to the total of the amount of the validated invoices, up to twice the indicated value.

**(18) Multiresource component provided for in the FDP**

Preparation of an information tool for multiresource potentials based on multiresource data collection; that component is in addition to the FDP, as it is described in point 17 of this Schedule.

Unit of measurement	Component	Value of expenses	Family of development expenses
Per FDP	Technical	\$202*	T.T.
Per FDP	Execution	N/A	N/A

\* Upon presentation of eligible invoices and proof of payment by the producer (to be attached to the forest engineer's report for validation), the value of the expense indicated in the above table may correspond to the total of the amount of the validated invoices, up to twice the indicated value.

**(19) Section on species in a precarious situation and exceptional forest ecosystems**

Written report of a visit by a forest engineer or a biologist confirming, modifying or clarifying the data

- (1) of the Centre de données sur le patrimoine naturel du Québec respecting a species designated or likely to be designated threatened or vulnerable under the Act respecting threatened or vulnerable species (chapter E-12.01);
- (2) of the databank of the Ministère des Forêts, de la Faune et des Parcs respecting exceptional forest ecosystems; or
- (3) on a sensitive element identified in the protection and development plan of the private forest in the region.

The report must also specify the recommended action to be taken based on the situation observed.

Unit of measurement	Component	Value of expenses	Family of development expenses
<b>Per FDP with an area of:</b>			
4 to 10 hectares (ha)	Technical	\$252*	T.T.
4 to 10 ha	Execution	N/A	N/A
11 to 50 ha	Technical	\$403*	T.T.
11 to 50 ha	Execution	N/A	N/A
51 to 100 ha	Technical	\$504*	T.T.
51 to 100 ha	Execution	N/A	N/A
101 to 799 ha	Technical	\$706*	T.T.
101 to 799 ha	Execution	N/A	N/A
800 ha and over	Technical	\$908*	T.T.
800 ha and over	Execution	N/A	N/A

\* Upon presentation of eligible invoices and proof of payment by the producer (to be attached to the forest engineer's report for validation), the value of the expense indicated in the above table may correspond to the total of the amount of the validated invoices, up to twice the indicated value.

**(20) Zoning of sensitive forest environment**

Zoning on site

- (1) of a site identified
  - (a) at the Centre de données sur le patrimoine naturel du Québec respecting a species designated or likely to be designated threatened or vulnerable under the Act respecting threatened or vulnerable species (chapter E-12.01);

- (b) in the databanks on exceptional forest ecosystems, wetlands, aquatic fauna, of the Ministère des Forêts, de la Faune et des Parcs; or
  - (c) in the wildlife habitat plan of the Ministère des Forêts, de la Faune et des Parcs;
- (2) of a sensitive element identified in the protection and development plan of the private forest in the region involved

to exclude it from a management activity planned for the next 2 years.

Unit of measurement	Component	Value of expenses	Family of development expenses
Hectare	Technical	\$156	T.T.
Hectare	Execution	N/A	N/A

#### (21) Advisory visit

Advisory visit, including an analysis on the site to follow through on the FDP with the owner, or to advise the owner on the carrying out of development work on the owner's wooded land. The visit must be made under the responsibility and supervision of a forest engineer.

Maximum number of visits per FDP per year: 1.

Unit of measurement	Component	Value of expenses	Family of development expenses
Visit	Technical	\$353	T.T.
Visit	Execution	N/A	N/A

#### (22) Forestry certification

Obtaining or maintaining a forestry certification within a recognized community program.

Unit of measurement	Component	Value of expenses	Family of development expenses
Hectare	Technical	\$3	T.T.
Hectare	Execution	N/A	N/A

".

5. The table in Schedule 2 is amended by replacing
  - (1) in Part 1, the words "development plan" everywhere they appear by "forest producer's certificate";
  - (2) in the first dash in Part 4, the words "development plan" by "forest producer's certificate".
6. This Regulation is, with respect to a certified forest producer who is a natural person, applicable to development expenses incurred as of 1 January 2018, and, in other cases, as of the first fiscal year of the producer that begins after 31 December 2017.
7. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

103263

Gouvernement du Québec

**O.C. 1232-2017**, 13 December 2017Code of Penal Procedure  
(chapter C-25.1)**Certain court costs in penal matters applicable to persons under 18 years of age**  
—Amendment

Regulation to amend the Regulation respecting certain court costs in penal matters applicable to persons under 18 years of age

WHEREAS, under paragraph 14 of article 367 of the Code of Penal Procedure (chapter C-25.1), the Government may, by regulation, determine the costs and fees that may be awarded against a party in first instance and in appeal and that apply to a person under 18 years of age;

WHEREAS the Government made the Regulation respecting certain court costs in penal matters applicable to persons under 18 years of age (chapter C-25.1, r. 3);

WHEREAS, in accordance with section 10 and 11 of the Regulations Act (chapter R-18.1), a draft Regulation to amend the Regulation respecting certain court costs in penal matters applicable to persons under 18 years of age was published in Part 2 of the *Gazette officielle du Québec* of 12 April 2017 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 without amendment;

IT IS ORDERED, therefore, on the recommendation of the Minister of Justice:

THAT the Regulation to amend the Regulation respecting certain court costs in penal matters applicable to persons under 18 years of age, attached to this Order in Council, be made.

JUAN ROBERTO IGLESIAS,  
*Clerk of the Conseil exécutif*

**Regulation to amend the Regulation respecting certain court costs in penal matters applicable to persons under 18 years of age**Code of Penal Procedure  
(chapter C-25.1, art. 367, pars. 2, 3, and 14)

**1.** The Regulation respecting certain court costs in penal matters applicable to persons under 18 years of age (chapter C-25.1, r. 3) is amended in section 2 by replacing "\$100" in subparagraph *c* of paragraph 6 by "\$750".

**2.** Section 3 is amended

(1) by replacing "\$100" in subparagraph *c* of paragraph 1 by "\$750";

(2) by replacing "\$100" in subparagraph *c* of paragraph 2 by "\$750".

**3.** This Regulation comes into force on 1 February 2018.

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