

8.17. In the cases referred to in sections 8.09 and 8.13 to 8.15, the employee must notify the employer as soon as possible of a period of absence from work, giving the reasons for it, and, at the employer's request, provide a document attesting to those reasons if it is warranted by the duration of the absence or its repetitive nature, for instance."

11. Sections 9.05 and 9.07 are revoked.

12. The following is inserted after section 10.01:

"**10.01.1.** The minimum wage provided for in the Regulation respecting labour standards (chapter N-1.1, r. 3), increased by \$0.25, applies if it is higher than one of the minimum hourly wage rates provided for in section 10.01."

13. Section 10.02 is amended by replacing the first paragraph by the following paragraph:

"Wages must be paid in cash in a sealed envelope, by cheque, or by bank transfer, by Thursday at the latest."

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

104700

Gouvernement du Québec

O.C. 1154-2020, 4 November 2020

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

Registration of agricultural operations and the payment of property taxes and compensation

Regulation respecting the registration of agricultural operations and the payment of property taxes and compensation

WHEREAS, under the first paragraph of section 36.0.1 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (chapter M-14), an enterprise comprising capital and basic inputs, including at least one immovable used for an agricultural purpose, in a single economic and accounting unit may, in accordance with the terms determined by government regulation, register with the Minister as an agricultural operation;

WHEREAS, under section 36.0.3 of the Act, a registered agricultural operation must, at the intervals and according to the terms determined by government regulation, update its registration in the statement prescribed by the Minister of Agriculture, Fisheries and Food;

WHEREAS, under section 36.0.7 of the Act, a decision rendered in accordance with section 36.0.6 of the Act may, within 60 days of its notification, be the subject of an application for review according to the terms determined by government regulation;

WHEREAS, under the first paragraph of section 36.0.10 of the Act, a registered agricultural operation may, according to the terms determined by government regulation, apply to the Minister for payment, for a municipal fiscal year and for the school fiscal year ending in that municipal fiscal year, of an amount equal to the portion, determined in accordance with sections 36.0.13 and 36.0.14 of the Act, of a municipal and school property tax, of a compensation for municipal services or of a tariff relating to an immovable used for an agricultural purpose that is included in a unit of assessment forming part of the agricultural operation and that is situated in an agricultural zone established under the Act respecting the preservation of agricultural land and agricultural activities (chapter P-41.1);

WHEREAS, under the fourth paragraph of section 36.0.10 of the Act, the Government may, by regulation, determine other terms relating to the payment provided for in the first paragraph of the section;

WHEREAS, under the first paragraph of section 36.0.11 of the Act, the right to a payment may, in the cases determined by government regulation, be refused or cancelled where, in the Minister's opinion, the agricultural operation that filed the application is not operated in compliance with the Environment Quality Act (chapter Q-2) or an environmental protection by-law of a regional county municipality or a local municipality;

WHEREAS, under the second paragraph of section 36.0.11 of the Act, any person entrusted with the application of an environmental protection by-law of a regional county municipality or a local municipality who ascertains that an offence against a provision of those by-laws has been committed must notify the Minister according to the terms determined by government regulation;

WHEREAS, under the third paragraph of section 36.0.14 of the Act, for the purposes of the second paragraph of the section, the annual variation in the Consumer Price Index for a year is determined according to the terms prescribed by government regulation, and the regulation may prescribe the rules for rounding off the indexed amount;

WHEREAS, under the second paragraph of section 36.0.15 of the Act, the decision concerning the right to a payment may, within 60 days of its notification, be the subject of an application for review according to the terms determined by government regulation;

WHEREAS, under section 36.0.18 of the Act, the Government may, by regulation, determine any other necessary measure for the purposes of Division VII.0.1 of the Act or any exceptional measure for the purposes of sections 36.0.1 to 36.0.3, the first paragraph of section 36.0.10 and section 36.0.11, 36.0.13 and 36.0.14 of the Act;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), the draft Regulation respecting the registration of agricultural operations and the payment of property taxes and compensation was published in Part 2 of the *Gazette officielle du Québec* of 26 August 2020 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 respecting the registration of agricultural operations and the payment of property taxes and compensation with amendments;

IT IS ORDERED, therefore, on the recommendation of the Minister of Agriculture, Fisheries and Food:

THAT the Regulation respecting the registration of agricultural operations and the payment of property taxes and compensation, attached to this Order in Council, be made.

YVES OUELLET,
Clerk of the Conseil exécutif

Regulation respecting the registration of agricultural operations and the payment of property taxes and compensation

An Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (chapter M-14, ss. 36.0.1, 36.0.3, 36.07, 36.0.10, 36.0.11, 36.0.14, 36.0.15 and 36.0.18)

DIVISION I REGISTRATION OF AGRICULTURAL OPERATIONS

1. To be registered as an agricultural operation, an enterprise must comprise capital and basic inputs including at least one immovable used for an agricultural purpose that allow it to generate, on a recurring basis, a minimum gross agricultural income of \$5,000 annually.

The application for registration must include documents and supporting materials describing the capital and basic inputs referred to in the first paragraph.

“Immovable used for an agricultural purpose” means any immovable intended to be used for livestock raising through fattening or reproduction activities, cultivation, or the harvesting of plants, fungus or animals, whether soil-based or non-soil based, for direct consumption or for the secondary products they provide.

The wooded portion and the unusable portion of a unit of assessment that includes an immovable used for an agricultural purpose and immovables intended to be used for the following activities are deemed to be immovables used for an agricultural purpose:

(1) for aquaculture activities;

(2) for processing, conditioning or marketing on the site of the agricultural operation an agricultural product from the agricultural operation; the processing, conditioning and marketing must complement the agricultural activity;

(3) for engaging in farm tourism within the meaning of the third paragraph of section 80 of the Act respecting the preservation of agricultural land and agricultural activities (chapter P-41.1), where authorized pursuant to that Act;

(4) for the sole purpose of temporarily accommodating seasonal agricultural workers.

2. The aggregate income generated by silviculture activities and the activities referred to in subparagraph 3 of the fourth paragraph of section 1 that may be considered in calculating the minimum annual gross agricultural income may not exceed \$2,500.

3. The income generated by peat extraction, hunting, trapping, the raising of animals as pets or companions, except the raising of horses, or the raising of animals intended for consumption by pets or companion animals may not be included in the calculation of the minimum annual gross agricultural income.

4. To maintain its registration, an agricultural operation must have generated, annually, during the preceding calendar year, a minimum gross agricultural income of \$5,000 from the operation of its immovables used for an agricultural purpose.

5. For the purposes of the first paragraph of section 1, crop insurance and farm income stabilization and protection benefits must be included in calculating the minimum annual gross agricultural income.

6. The minimum annual gross agricultural income referred to in section 1 is established using the information appearing in the operator's fiscal return provided for in section 1000 of the Taxation Act (chapter I-3) for the year concerned, and the related notice of assessment, communicated to the Minister by the Minister of Revenue in accordance with paragraph v of the second paragraph of section 69.1 of the Tax Administration Act (chapter A-6.002).

Where the information referred to in the first paragraph is not available, the income is established from the enterprise's financial statements.

7. An agricultural operation is exempted from the need to generate the minimum annual gross agricultural income referred to in section 4 where

- (1) the operation is registered for the first time;
- (2) the operation is engaged in new sustainable agricultural activities, in particular concerning soil fertilization and tillage, which are expected to produce such an income recurrently at a later date;
- (3) where the operation has undertaken a new production that is expected to produce such an income recurrently at a later date;
- (4) where the operation has done or undertaken work to develop or improve investments in land that are expected to produce such an income recurrently at a later date;
- (5) the production or sale of agricultural products is temporarily limited by a plant or animal disease, a fire, an exceptional natural cause, including extreme weather in particular, or an unfavourable market situation;
- (6) because of a serious illness or accident, the operator is unable to manage the enterprise and the operator's absence prevents the operation from functioning normally; or
- (7) the operator's presence alongside a close family member is required because of a serious illness or accident, and the operator's absence prevents the operation from functioning normally.

The exemption provided for in the first paragraph lasts 1 year, except in the cases referred to in subparagraphs 1 to 5 of the first paragraph where the gross agricultural income of the agricultural operation is generated mainly by an animal or plant production listed in Schedule I, in which case the exemption is for the period indicated in the Schedule.

Despite the second paragraph, where the registration of the operation follows a start-up or a transfer of the enterprise for the next generation, the exemption referred to in subparagraph 1 of the first paragraph is for a period equal to the longest period between 3 years and the period provided for in Schedule I.

The agricultural operation must provide all the documents and supporting materials that show that the enterprise is in one of the situations giving rise to the exemption.

8. The application for registration must be made using the form prescribed by the Minister, containing the following information:

- (1) the name of the agricultural operation, its legal status, the date on which the agricultural operation was established, the name, date of birth and social insurance number of the operator or, its business number assigned under the Act respecting the legal publicity of enterprises (chapter P-44.1), its mailing address, and the address where most of the activities of the agricultural operation are engaged in;
- (2) the name of the partners, shareholders or members, their date of birth, their social insurance number, their share or interest in the partnership or legal person, and the date on which they acquired their share or interest;
- (3) a list of all the parcels used for plant production and, for each parcel, its area and the nature of the production concerned;
- (4) a list of all animal production sites with the address of each site and the number of each animal species present, indicating whether or not the agricultural operation is the owner of the animals;
- (5) for each unit of assessment, the registration number, the total area of the immovables forming part of the agricultural operation, including the usable area and the unusable area, a statement indicating whether or not the agricultural buildings are used, and a statement indicating whether the agricultural operation owns or leases the immovables;
- (6) the annual gross income of the agricultural operation and a breakdown of its source;
- (7) any other information required on the form.

9. Any change in any of the information or documents required when the application for registration is made must be indicated in writing using the update form prescribed by the Minister.

The form must be completed and returned to the Minister not later than 31 December each year.

10. The operation is required to keep all the documents and supporting materials showing that the enterprise has, for a given year, continued to meet the conditions for registration, for a period of 3 years following that year.

11. The form used for a registration statement and the update form must be signed by the operator or a person authorized by the operator. They must contain a declaration that all the information provided is true.

DIVISION II

PAYMENT OF PROPERTY TAXES AND COMPENSATION

12. An application for payment referred to in section 36.0.10 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (chapter M-14) must be made not later than 30 November in the year preceding the year covered by the application, using the form prescribed by the Minister, at the time of the registration of the agricultural operation or the updating of its registration.

The application form must be signed by the operator or a person authorized by the operator and must contain a declaration that the information provided is true.

The applicant must also declare any amount of financial assistance received from another government department or public body with respect to the property taxes and compensation covered by the application.

Where the agricultural operation leases the immovable property concerned, the application must be signed jointly with the person under whose name the unit of assessment appears on the roll.

13. Despite the first paragraph of section 36.0.10 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (chapter M-14), an immovable used for an agricultural purpose included in a unit of assessment forming part of a registered agricultural operation that is situated in the territory of a local municipality or an unorganized territory that is not part of a designated agricultural region pursuant to the Act respecting the preservation of agricultural land and agricultural activities (chapter P-41.1) may file an application for payment.

The other conditions of eligibility provided for by the Act and this Regulation apply to the processing of such an application.

14. No payment may be granted with respect to an immovable used for an agricultural purpose intended or used for the production of cannabis for recreational sales or the manufacture of non-approved medical products, except products made from industrial hemp.

15. An agricultural operation must, for the purposes of the second paragraph of section 36.0.10 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (chapter M-14), have paid the annual assessment payable under Division VIII of the Farm Producers Act (chapter P-28) not later than 30 November of the year preceding the year covered by the application.

Payment of the assessment must be confirmed by the associated accredited pursuant to the Farm Producers Act (chapter P-28).

16. For the purposes of section 36.0.11 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (chapter M-14), the Minister may refuse or cancel the right to a payment where the operator of a raising site or spreading site within the meaning of the Agricultural Operations Regulation (chapter Q-2, r. 26), if subject to the obligation set out in section 35 of that Regulation to have a phosphorous report of the site drawn up yearly for the year preceding the year covered by the application,

(1) fails to send, by the date prescribed in the first paragraph of section 35.1 of the said Regulation, the yearly phosphorous report required for any raising site or spreading site targeted by the said Regulation that forms part of the operator's agricultural operation;

(2) does not have for the site, at the beginning of the annual growing season and for all the season, cultivated parcels that correspond to the total area required for spreading purposes in accordance with section 20 or 20.1 of that Regulation, as the case may be.

17. For the purposes of the first paragraph of section 36.0.13 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (chapter M-14), the amount of the school property tax is established using the value on the property assessment roll on 1 January of the year covered by the application, multiplied by the school tax rate applicable for the school fiscal year ending in the year covered by the application.

The value on the property assessment roll referred to in the first paragraph is established taking into account the limit set by section 231.3 of the Act respecting municipal taxation (chapter F-2.1), the standardization applicable under paragraph 2 of section 302 of the Education Act (chapter I-13.3), regardless of the adjustment after the

averaging applicable under paragraph 2.1 of that section, and the taxable value referred to in the second paragraph of section 303 of that Act.

No correction may be made to the amount referred to in the first paragraph for retroactive updating of the property assessment roll, except where the updating is carried out following an event referred to in paragraph 14 of section 174 of the Act respecting municipal taxation (chapter F-2.1).

18. For the purposes of the second paragraph of section 36.0.13 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (chapter M-14), the qualification rate for the land is established by unit of assessment, based on the fraction that the area of the land that qualifies for the application is of the total area of the land forming part of a registered agricultural operation situated in an agricultural zone established under the Act respecting the preservation of agricultural land and agricultural activities (chapter P-41.1).

Where a single unit of assessment is covered by several applications, the qualification rate for the land is the aggregate of the qualification rates for the land established for each application.

The provisions of the first and second paragraphs apply, with the necessary modifications, for the purpose of establishing the qualification rate for buildings.

19. Despite section 18, where a unit of assessment is grouped with others, the qualification rates for the land and buildings of the new unit of assessment is the weighted average of the qualification rates for the land or buildings, as the case may be, of the former units of assessment.

Where a unit of assessment is divided, the qualification rates for the land and buildings of the new units of assessment are the qualification rates for the land or buildings, as the case may be, of the former unit of assessment.

20. Any amount of financial assistance received from another government department or public body for the property taxes and compensation targeted by the application is deducted from the calculation of the amount that qualifies for payment.

21. For the purpose of calculating the indexing provided for in the second paragraph of section 36.0.14 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (chapter M-14), the Consumer Price Index, annual average, not seasonally adjusted, for Canada as published by Statistics Canada under the Statistics Act (R.S.C. 1985, c. S-19) is taken into account.

22. The annual variation provided for the third paragraph of section 36.0.14 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (chapter M-14), is calculated as a percentage increase over the preceding year.

For that purpose, the consumer price increase for a given year is the annual average calculated using the monthly increases for the 12 months ending on 31 October.

Where the annual average calculated pursuant to the second paragraph or the percentage calculated pursuant to the first paragraph has more than two decimal places, only the first two are kept and the second decimal place is rounded up if the third decimal place is equal to or greater than 5.

The indexed amount is rounded down to the next lowest unit.

23. Before the beginning of the municipal fiscal year, the Minister sends to each local municipality a payment indication file containing the information needed to calculate the amount of the payment provided for in sections 36.0.13 and 36.0.14 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (chapter M-14).

After receiving the payment indication file, the local municipality sends to the Minister, without delay, a tax file containing the information the Minister indicates, after the municipality has deducted the amount credited to any property tax and compensation account according to the prescribed instructions.

The Minister also sends to the municipal body responsible for assessment a list of the units of assessment forming part of a registered agricultural operation. The municipal body amends the property assessment roll only when the Minister informs it that a unit of assessment has ceased to form part of a registered agricultural operation.

The Minister may require a local municipality to correct any situation that is not consistent with the requirements of the technical instructions and to return a copy of the corrected files to the Minister.

At the Minister's request, a local municipality must forward the original of any property tax and compensation invoice, whether paid or not, any notice of assessment and any notice of amendment to the property assessment roll that concerns a registered agricultural operation.

DIVISION III ADMINISTRATIVE REVIEW

24. An application for the review of a decision rendered under section 36.0.7 or 36.0.15 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (chapter M-14) must include the name and address of the applicant, the date of the decision whose review is requested, and a summary of the reasons invoked.

25. An application for the review of a decision refusing a payment under section 36.0.10 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (chapter M-14) must be processed without delay. After giving the applicant an opportunity to present observations and, if applicable, to submit documents to complete the file, the person responsible for the review makes a decision on the basis of the file, except if the person considers it necessary to proceed otherwise. The person can confirm, cancel or amend the decision.

DIVISION IV FINAL

26. The Regulation respecting the registration of agricultural operations and the payment of property taxes and compensations (chapter M-14, r. 1) is revoked.

27. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*, except sections 12 to 23, which come into force on 1 January 2021.

SCHEDULE I

(section 7)

PERIOD OF EXEMPTION FOR CERTAIN ANIMAL OR PLANT PRODUCTIONS

Animal production	Period of exemption
Bee	2 years
Lamb	3 years
Animal raised for fur	2 years
Bison	3 years
Dairy or feeder ewe	3 years
Cervid	3 years
Dairy or feeder goat	3 years
Fattening kid	3 years
Reproductive mare	2 years

Animal production	Period of exemption
Mussel	3 years
Scallop	5 years
Fish	2 years
Wild boar	3 years
Feeder calf	3 years

Plant production	Period of exemption
Garlic	2 years
Service berry	9 years
Nut	10 years
Christmas tree	10 years
Milkweed	3 years
Asparagus	4 years
Other trees or shrubs	4 years
Buckthorn berry	6 years
Chokeberry	4 years
Elderberry	5 years
Blueberry	5 years
Haskap	6 years
Cranberry	5 years
Blackcurrant	5 years
Cultivated cedar	6 years
Cherry	6 years
Cultivated mushroom (under forest cover)	3 years
Hemp	2 years
Endive	2 years
Tapped maple	2 years
Seeded hay	3 years
Strawberry	3 years
Raspberry	4 years
Currant	5 years
Sod	3 years
Gooseberry	5 years
Hops	3 years
Tree cultivation in field for biomass	5 years
Minikiwi	7 years

Plant production	Period of exemption
Blackberry	4 years
Switchgrass	3 years
Mooseberry	5 years
Cultivated medicinal plant	2 years
Perennial	2 years
Pear	5 years
Apple	5 years
Non-timber forest products	2 years
Plum	7 years
Table or wine grape	6 years
Rhubarb	3 years
Saffron	2 years
Truffle	10 years

104702

Gouvernement du Québec

O.C. 1155-2020, 4 November 2020

An Act respecting the lands in the domain of the State (chapter T-8.1)

Sale, lease and granting of immovable rights on lands in the domain of the State
— **Amendment**

Regulation to amend the Regulation respecting the sale, lease and granting of immovable rights on lands in the domain of the State

WHEREAS, under subparagraph 3 of the first paragraph of section 71 of the Act respecting the lands in the domain of the State (chapter T-8.1), the Government may, by regulation, determine the general conditions and the rules for computing the prices, rentals, fees or other costs regarding sales, leases, exchanges, gratuitous transfers, occupation licences and the granting of any other right;

WHEREAS, under the second paragraph of section 71 of the Act, regulations made under subparagraph 3 of the first paragraph may prescribe different conditions, prices and fees according to the categories of users and the zones or territories indicated by the Government;

WHEREAS the Government made the Regulation respecting the sale, lease and granting of immovable rights on lands in the domain of the State (chapter T-8.1, r. 7);

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 sale, lease and granting of immovable rights on lands in the domain of the State was published in Part 2 of the *Gazette officielle du Québec* of 19 August 2020 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 Energy and Natural Resources:

THAT the Regulation to amend the Regulation respecting the sale, lease and granting of immovable rights on lands in the domain of the State, attached to this Order in Council, be made.

YVES OUELLET,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting the sale, lease and granting of immovable rights on the lands in the domain of the state

An Act respecting the lands in the domain of the State (chapter T-8.1, s. 71, 1st par., subpar. 3 and 2nd par.).

1. The Regulation respecting the sale, lease and granting of immovable rights on the lands in the domain of the State (chapter T-8.1, r. 7) is amended in section 3

(1) by replacing “adjusted” in the first paragraph by “indexed”;

(2) by inserting the following after the second paragraph:

“The indexing of an amount that cannot be rounded up to the nearest dollar is postponed until the year in which the total of the indexing rates applicable to each year for which the indexing is postponed will increase the amount by \$1.”

2. Section 4 is amended

(1) by inserting “of land intended for commercial or industrial purposes” after “lessee” in the second, third and fourth paragraphs;