

8. Any value per hectare that is not removed from the basic list in accordance with this subdivision is used in the establishment of the 90th percentile.

§III. Establishment of the 90th percentile

9. The values on the basic list after the statistical deletion provided for in section 8 are classified in ascending order.

The 90th percentile, rounded down to the nearest hundred, is established in the classified group using the following equation :

$n / N < 0.9$ and $(n+1) / N \geq 0.9$ Where:

n = Position of the value per hectare in the group;

N = Total number of values per hectare in the group.

§IV. Establishment of the indexation factor

10. The 90th percentile established pursuant to section 9 must be indexed in order to reflect as closely as possible the property market conditions, which are used to establish, in accordance with section 46 of the Act respecting municipal taxation (chapter F-2.1), the actual value used as a basis for the value entered on the assessment roll for each roll concerned by the three-year computation.

11. The indexation rate corresponds to the annual percentage change of the value of farmland in Québec that is published by Farm Credit Canada in the year preceding the calendar year in which the computation provided for under this Regulation is performed.

If the change is negative, the indexation rate is deemed to be equal to zero.

12. The indexation factor is the result of the addition of the number one and the indexation rate established pursuant to section 11.

§V. Establishment of maximum taxable values

13. The maximum taxable value per hectare of land concerned applicable in the first three- year assessment cycle that comes into force in the year following that of the three-year computation corresponds to the result of the multiplication of the 90th percentile established pursuant to section 9 by the indexation rate established pursuant to section 12.

For the second cycle, this value corresponds to the result of the computation obtained in the first paragraph multiplied by the indexation factor.

For the third cycle, it corresponds to the result of the computation obtained pursuant to the second paragraph multiplied by the indexation factor.

Any result obtained pursuant to this section must be rounded down to the nearest hundred.

Despite the foregoing, the maximum taxable value is deemed equal to that obtained for the deposit of the preceding roll if it is lower than that value.

**DIVISION IV
FINAL AND TRANSITIONAL PROVISIONS**

14. The Minister of Agriculture, Fisheries and Food is responsible for the application of this Regulation.

15. The first notice indicating the maximum taxable values, established in accordance with this Regulation, must be published no later than 1 June, 2021.

However, the fifth paragraph of section 13 does not apply to the establishment of those values.

16. For the purposes of section 3 of this Regulation, the maximum taxable value that must be taken into account by the assessment rolls that come into force in the fiscal periods of 2022 and 2023 are those that are set respectively by subparagraphs 2 and 3 of the second paragraph of section 38 of the Act mainly to control the cost of the farm property tax and to simplify access to the farm property tax credit (2020, chapter 7).

17. The provisions of this Regulation are evaluated by the Minister three years after coming into force on the basis of changing property market conditions.

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

104858

Draft Regulation

Transport Act
(chapter T-12)

**Brokerage of bulk trucking services
— Amendment**

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation to amend the Regulation respecting the brokerage of bulk trucking services, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The draft Regulation allows the setting up, by a brokerage permit holder, of a pay advance system for subscribers who want to use it. The management of the amounts deposited in the trust account is adjusted to take into account the assignment of claim by a subscriber.

The draft Regulation also amends the obligations of brokerage permit holders regarding the frequency and nature of the auditing of the compliance of the management of trust accounts with the Regulation respecting the brokerage of bulk trucking services (chapter T-12, r. 4). Lastly, it amends the compulsory content of the permanent accounting register that brokerage permit holders must keep up-to-date in order to facilitate compliance auditing.

The amendments provided for in the draft Regulation to allow the implementation of a pay advance system do not impose any obligation on brokerage permit holders, but will improve the services offered to subscribers who want to use such a system. As for the amendments provided for in the draft Regulation concerning audits, they will contribute to the maintenance of sound management and administration of brokerage companies. Given their nature, it is not necessary to adjust them to the size of the enterprise because the extent of the audits is already related to the size of the brokerage company. The competitiveness of enterprises in Québec will not decrease because of the new requirements, and no impact on employment is expected.

Further information on the draft Regulation may be obtained by contacting Gilles Poirier, policy and legislation advisor, Direction des politiques économiques, Direction générale de la sécurité et du camionnage, Ministère des Transports; telephone: 418 646-0700, extension 23257; email: gilles.poirier@transports.gouv.qc.ca.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to the Minister of Transport, 700, boulevard René-Lévesque Est, 29^e étage, Québec (Québec) G1R 5H1; email: Projet.reglement@transports.gouv.qc.ca.

FRANÇOIS BONNARDEL,
Minister of Transport

Regulation to amend the Regulation respecting the brokerage of bulk trucking services

Transport Act
(chapter T-12, s. 5, pars. o and o.2)

1. The Regulation respecting the brokerage of bulk trucking services (chapter T-12, r. 4) is amended by replacing section 24.1 by the following:

“**24.1.** A brokerage permit holder must send to the Commission, before 31 May, audited financial statements for the fiscal year ending on the preceding 31 December.”

2. The following is inserted after section 24.1:

“**24.2.** At the Commission’s request, a brokerage permit holder must give to a member of the Ordre des comptables professionnels agréés du Québec holding the appropriate permit a mandate of reasonable assurance on the compliance of the management of the amounts with the requirements of sections 27 to 33 of this Regulation in the last completed fiscal year.

If a pay advance system has been set up by the permit holder in accordance with section 33.01, the mandate provided for in the first paragraph must also cover the compliance of the management of the system with the regulation authorizing its setting up.

The report produced at the end of the mandate referred to in the first paragraph must be sent to the Commission within the period indicated by the Commission, which may not be less than 30 days following the date of the request.”

3. The heading of subdivision 2 of Division IV is amended by replacing “permit holders” by “subscribers”.

4. Section 29 is amended by adding “or to a financial institution to whom the subscriber consented in writing to an assignment of that claim” at the end of paragraph 1.

5. Section 31 is amended by adding the following paragraph at the end:

“The same applies to a payment made to a financial institution in accordance with paragraph 1 of section 29.”

6. Section 33 is amended by replacing paragraph 2 by the following:

“(2) a permanent accounting register stating separately, for each subscriber for whom an amount has been collected under section 42.1 of the Transport Act (chapter T-12),

(a) the date on which and the place where the service was provided;

(b) the identification of the contract under which the service was provided;

(c) the registration of the truck with which the service was provided;

(d) the name of the person to whom the service was provided;

(e) the amount claimed in the name of the subscriber for that service;

(f) any amount received or disbursed;

(g) any outstanding balance;”.

7. The following is added after section 33:

“**33.01.** A brokerage permit holder may, by regulation, set up a pay advance system.

The regulation must allow subscribers to choose whether or not to use such a system, and preserve equity between all subscribers. It is submitted to the approval procedure provided for in section 8 of the Transport Act (chapter T-12).”.

33.02. Brokerage permit holders must keep in their establishment the information and documents referred to in section 33 for 3 years and make them available to the Commission, at the Commission’s request.”.

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

104853