

**2.** Section 11.03 is amended by replacing “, the sum of \$33.60 as of 1 April 2004,” by “, the sum of \$46.00”.

**3.** Section 11.04 is amended by replacing “\$0.84” in the second paragraph by “\$1.15”.

**4.** Section 11.07 is amended by replacing “a sum of \$26.80, including the provincial sales tax, for the work-week defined in Division 3.00” in paragraph 2 by “the sum provided for in section 11.03, reduced by any amounts not payable by the employee under the insurance contract applicable to the employee. Where the employer agrees to maintain the employer’s contribution with regard to the employee, the employer pays the parity committee the sum provided for in section 11.02.”.

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

104848

## Draft Regulation

An Act respecting municipal taxation  
(chapter F-2.1)

### Maximum taxable value of the land of any agricultural operation referred to in section 231.3.1 of the Act

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation respecting the maximum taxable value of the land of any agricultural operation referred to in section 231.3.1 of the Act respecting municipal taxation, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The draft Regulation determines the terms for establishing the maximum taxable value of the land of any agricultural operation that is registered in accordance with a regulation made under section 36.01 of the Act respecting the Ministère de l’Agriculture, des Pêcheries et de l’Alimentation (chapter M-14) and that is included in an agricultural zone established under the Act respecting the preservation of agricultural land and agricultural activities (chapter P-41.1).

Thus far, the overall economic impact will result in an annual shortfall of \$5,000,000 distributed over approximately 500 municipalities and 1,000,000 households.

Further information on the draft Regulation may be obtained by contacting Jean-François Leclerc, tax and agricultural economics advisor, Direction for Regional Development and Sustainable Development, Ministère de l’Agriculture, des Pêcheries et de l’Alimentation, 200, chemin Sainte-Foy, 10<sup>e</sup> étage, Québec (Québec) G1R 4X6; telephone : 418 380-2100, extension 3071; email : jean-francois.leclerc@mapaq.gouv.qc.ca.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45 day period to Geneviève Masse, Associate Deputy Minister for Regional Development and Sustainable Development, 200, chemin Sainte-Foy, 12<sup>e</sup> étage, Québec (Québec) G1R 4X6.

ANDRÉ LAMONTAGNE,  
*Minister of Agriculture, Fisheries and Food*

## Regulation respecting the maximum taxable value of the land of any agricultural operation referred to in section 231.3.1 of the Act respecting municipal taxation

An Act respecting municipal taxation  
(chapter F-2.1, s. 231.3.1)

### DIVISION I GENERAL PROVISIONS

**1.** This Regulation sets out the rules for establishing the maximum taxable value of the land of any agricultural operation that is registered in accordance with a regulation made under section 36.01 of the Act respecting the Ministère de l’Agriculture, des Pêcheries et de l’Alimentation (chapter M-14) and that is included in an agricultural zone established under the Act respecting the preservation of agricultural land and agricultural activities (chapter P-41.1) that is contemplated under section 231.3.1 of the Act respecting municipal taxation (chapter F-2.1), hereinafter called “contemplated land”, for the purpose of computing any municipal property tax imposed on the whole territory of a municipality.

The maximum taxable value of the land concerned is the value established by the Minister, for the duration of a property assessment roll, by performing the acts provided for in this Regulation.

**2.** Every three years, the maximum taxable value applicable to the assessment rolls is computed, which rolls undergo the equilibration referred to in section 46.1 of the Act respecting municipal taxation (chapter F-2.1) and come into force within three years following the year of computation.

These maximum taxable values are published in a notice in the *Gazette officielle du Québec*. The notice indicates, for each of the three-year assessment cycles concerned by the computation, the maximum taxable value applicable to that cycle. The notice must be published no later than 1 June of the year in which the computation is made.

**3.** If a new property assessment roll is drawn up without the equilibration referred to in section 46.1 of the Act respecting municipal taxation (chapter F-2.1), the maximum taxable value of the contemplated land applicable for that roll is the value established for the preceding roll.

## DIVISION II RULES OF COMPUTATION OF THE MAXIMUM TAXABLE VALUE

### *§I. Establishment of the basic list of values per hectare likely to be used for the purpose of the establishment of the 90th percentile*

**4.** A basic list of values per hectare likely to be used for the purpose of the establishment of the 90th percentile, hereinafter called the “basic list”, must be prepared for all of Québec.

This list is prepared using the values entered on the property assessment rolls that came into force in the year concerned by the three-year computation and that underwent the equilibration referred to in section 46.1 of the Act respecting municipal taxation (chapter F-2.1).

**5.** A value per hectare is established for each unit of assessment comprised in the contemplated land.

The value per hectare is the result of the division of the value of the contemplated land by its area, which must be converted into hectares. The result of the division is rounded down to the nearest unit, and if it contains decimals, they are dropped.

The value and the area of the land that are taken into consideration for the establishment of the value per hectare are those entered on the roll when it was deposited or those that should have been entered in accordance with the Manuel d'évaluation foncière du Québec published by the Publications du Québec.

### *§II. Statistical deletion of values per hectare*

**6.** For the purposes of determining if certain values per hectare must, by statistical deletion, be removed from the basic list, the following operations are performed successively :

- (1) determine the median value of the basic list;
- (2) subtract the median value determined in accordance with subparagraph 1 from each value per hectare on the basic list;
- (3) square each difference that results from the subtraction provided for in subparagraph 2;
- (4) add all the squares obtained in accordance with subparagraph 3;
- (5) divide the sum resulting from the addition provided for in subparagraph 4 by the number, lowered by one, of values per hectare on the basic list;
- (6) establish the square root of the quotient that results from the division provided for in subparagraph 5;
- (7) subtract the double square root established in accordance with paragraph 6 from the median value determined in accordance with subparagraph 1;
- (8) add the median value determined in accordance with subparagraph 1 and the double square root established in accordance with subparagraph 6.

For the purposes of subparagraph 1 of the first paragraph, the values on the basic list are classified in ascending order. The median is established in the classified group using the following equation :

$$n / N < 0.5 \text{ and } (n+1) / N \geq 0.5 \text{ Where:}$$

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

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

For the purposes of the operations provided for in subparagraphs 5 and 6 of the first paragraph, when the result contains a decimal, it is rounded up to the nearest unit if it is equal to or greater than five or, if not, it is rounded down to the nearest unit.

**7.** Any value that is either lower than the difference that results from the subtraction provided for in subparagraph 7 of the first paragraph of section 6 or greater than the sum that results from the addition provided for in subparagraph 8 of the first paragraph of that section must be removed from the basic list.

**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.