

compensation for an immovable referred to in the first paragraph of section 254.1 of the Act, the obligation to pay additional compensation or refund an amount collected in excess.

The third paragraph of section 254.1 of the Act applies to determine in which cases an alteration to the roll of a local municipality entails such an obligation in respect of another immovable. In that case, no additional compensation or amount collected in excess is due if it is less than \$100 for all immovables situated in the territory of a local municipality.

Section 245 of the Act applies, with the necessary modifications, to establish the amount of additional compensation or amount collected in excess.

Despite the foregoing, the aggregate taxation rate used to compute the amount of the compensation referred to in Subdivision 1 and established for a fiscal year is not affected by an alteration to the roll that is made after the date on which the roll is taken into consideration in establishing the rate.”

9. Section 32.1 is amended by replacing “2024” in the first paragraph by “2021”.

10. The following is inserted after section 32.3:

“**32.4.** The amount to stand in lieu of any tax or compensation that the Government must pay for any of the fiscal years 2022 to 2024 to any local municipality in respect of an immovable or business establishment referred to in the first paragraph of section 255 of the Act whose owner or occupant is the State is equal to the product obtained by multiplying the non-taxable value of the immovable for the preceding fiscal year by 135% of the aggregate taxation rate of the local municipality established under section 2.

32.5. For the purposes of the second and third paragraphs of section 255 of the Act, for the purpose of computing an amount payable for any of the fiscal years 2022 to 2024, the multiplier “80%” specified in those paragraphs is replaced by the multiplier “100%”.

For the purposes of the fourth paragraph of that section, for the purpose of computing an amount payable for any of the fiscal years 2022 to 2024, the multiplier “25%” specified in that paragraph is replaced by the multiplier “82%”.

32.6. Section 7.1 applies only from the fiscal year 2024 in respect of an immovable or part of an immovable that becomes non-taxable due to a change arising from the

application of the sixth paragraph of section 208 of the Act, as amended by section 115 of Chapter 31 of the Statutes of 2021.”

11. This Regulation comes into force on 1 January 2022, except section 1, which comes into force on 1 January 2024.

105358

Draft Regulation

Act respecting municipal taxation
(chapter F-2.1)

Municipal and school tax system applicable to the governments of the other provinces, foreign governments and international bodies — Amendment

Notice is hereby given, in accordance with sections 10, 12, and 13 of the Regulations Act (chapter R-18.1), that the Regulation to amend the Regulation respecting the municipal and school tax system applicable to the governments of the other provinces, foreign governments and international bodies, appearing below, may be made by the Government on the expiry of 10 days following this publication.

In accordance with section 12 of the Regulations Act, the draft Regulation may be made on the expiry of a shorter publication period than the period provided for in section 11 of that Act, since the Government is of the opinion that the draft Regulation is designed to establish, amend or repeal norms of a fiscal nature.

The draft Regulation amends, for fiscal years 2022 to 2024, the method for computing the amount to stand in lieu of any tax or compensation that the Government must pay to local municipalities under the Regulation. It also makes a consequential amendment required due to the change in the organization and governance of the school boards that became school service centres.

Further information concerning the draft Regulation may be obtained by contacting Marc-André Leblanc, Direction des programmes fiscaux et d’adaptation aux changements climatiques, Ministère des Affaires municipales et de l’Habitation, 10, rue Pierre-Olivier-Chauveau, aile Chauveau, 1^{er} étage, Québec (Québec) G1R 4J3; telephone: 418 691-2015, extension 83712; email: marc-andre.leblanc@mamh.gouv.qc.ca.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 10-day period to Marc-André Leblanc at the above contact information.

ANDRÉE LAFOREST
Minister of Municipal Affairs and Housing

Regulation to amend the Regulation respecting the municipal and school tax system applicable to the governments of the other provinces, foreign governments and international bodies

Act respecting municipal taxation
(chapter F-2.1, s. 210)

- 1.** The Regulation respecting the municipal and school tax system applicable to the governments of the other provinces, foreign governments and international bodies (chapter F-2.1, r. 12) is amended in the heading of Division II by inserting “, SCHOOL SERVICE CENTRES” after “MUNICIPALITIES”.
- 2.** Section 6 is amended by replacing “or school board” by “, school service centre or school board”.
- 3.** Section 7 is amended by inserting “a school service centre or” after “means” in the second paragraph.
- 4.** The amount to stand in lieu of any tax or compensation that the Government must pay for any of fiscal years 2022 to 2024 to any local municipality under section 6 of the Regulation respecting the municipal and school tax system applicable to the governments of the other provinces, foreign governments and international bodies is equal to the product obtained by multiplying an immovable’s non-taxable value for the preceding fiscal year by 370% of a local municipality’s aggregate taxation rate established under Division 2 of the Regulation respecting compensations in lieu of taxes (chapter F-2.1, r. 2).
- 5.** This Regulation comes into force on 1 January 2022.

105357

Draft Regulation

Sustainable Forest Development Act
(chapter A-18.1)

Reimbursement of property taxes of certified forest producers — 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 reimbursement of property taxes of certified forest producers, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The object of the draft Regulation is to update section 5.1 and Schedule 1 of the Regulation respecting the reimbursement of property taxes of certified forest producers (chapter A-18.1, r. 12.1) to increase consistency with the assistance program for private forest development and simplify the tax environment for forest producers.

Study of the regulatory impact shows no negative impact on enterprises, including small and medium-sized enterprises.

Further information on the draft Regulation may be obtained by contacting Nicolas-Pascal Côté, Director, Direction de la gestion de l’approvisionnement en bois, Ministère des Forêts, de la Faune et des Parcs, 5700, 4^e Avenue Ouest, bureau A-202, Québec (Québec) G1H 6R1; telephone: 418 627-8646, extension 704200; email: Nicolas-Pascal.Cote@mffp.gouv.qc.ca.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to Alain Sénéchal, Associate Deputy Minister for Forests, Ministère des Forêts, de la Faune et des Parcs, 5700, 4^e Avenue Ouest, bureau A-405, Québec (Québec) G1H 6R1.

PIERRE DUFOUR
Minister of Forests, Wildlife and Parks
