

lot 26 of rang IX of the said township; southerly, the eastern limit of lot 26 in ranges IX, VIII and VII of Canton Addington; easterly, part of the northern limit of rang VI of Canton Addington to its intersection with the western limit of lot 5 151 649, then the northern limit of lots 5 151 649, 5 152 236, 5 151 193, 5 151 966 and 5 151 969; successively, northeasterly and southeasterly, part of the northwestern and northeastern limits of lots 5 152 383 and 5 152 384 to its intersection with the northern limit of lot 5 152 083; easterly, the northern limit of lot 5 152 083, part of the northern limit of rang VI of Canton Addington, then the northern limit of lot 5 152 082; southerly, the eastern limit of lot 5 152 082, part of the eastern limit of Canton Addington, the eastern limit of lots 5 152 166, 5 152 404 and the first segment of the eastern limit of lot 5 866 753 extended in a bay of rivière Maskinongé and the said lot to its intersection with the westerly extension of the northern limit of lot 5 152 163; easterly, the said extension and the northern limit of lots 5 152 163, 5 152 164, 5 152 523, 5 151 117 and 5 151 118; southerly, the eastern limit of lots 5 151 118 and 5 151 115; easterly, part of the northern limit of lot 5 151 264 and the northern limit of lot 6 015 302; southerly, the eastern limit of lots 6 015 302, 5 152 467, 5 152 514, 5 151 268 (extended in rivière Maskinongé), 5 151 119 and part of the eastern limit of lot 8 of rang B of Canton Amherst; easterly, part of the northern limit of lot 4 613 989, the northern limit of lots 4 613 990, 4 614 026, then part of the northern limit of Canton Ponsonby to its intersection with the western limit of lot 5 312 750; southerly, the western limit of lots 5 312 750 and 5 312 751; easterly, part of the northern limit of lot 4 164 075 and the northern limit of lot 4 724 048; southerly, the eastern limit of lots 4 724 048, 4 614 078 and 4 614 076 extended in lot 4 614 074, in rivière Maskinongé and lot 4 614 996, to its intersection with the northern limit of lot 4 617 703; easterly, part of the northern limit of lot 4 614 703, the northern limit of lots 4 614 097, 4 614 159, then part of the northern limit of rang V of Canton Ponsonby to its intersection with the western limit of lot 27 of rang VI of Canton Ponsonby; northerly, the western limit of lot 27 in ranges VI and VII of Canton Ponsonby; lastly, easterly, part of the northern limit of rang VII of Canton Ponsonby, the northern limit of lots 4 614 528, 4 992 735, 4 992 736, again 4 992 735 and again 4 614 528, part of the northern limit of rang VII of Canton Ponsonby, the northern limit of lots 4 614 530, 4 613 407, 4 613 408, 4 884 294, 4 615 030, 4 613 410, 4 613 493, 4 613 494, 4 614 742, 4 615 007, 4 615 005, 4 613 504 (extended in ruisseau Iroquois) and 4 613 503, to the starting point.

The regional county municipality includes the following municipalities: Boileau, Bowman, Chénéville, Duhamel, Fassett, Lac-des-Plages, Lac-Simon, Mayo, Montebello, Montpellier, Mulgrave-et-Derry, Namur, Notre-Dame-de-Bonsecours, Notre-Dame-de-la-Paix,

Notre-Dame-de-la-Salette, Papineauville, Plaisance, Ripon, Saint-André-Avellin, Saint-Émile-de-Suffolk, Saint-Sixte and Val-des-Bois, Ville de Thurso and Municipalité de Canton de Lochaber and Municipalité de Lochaber-Partie-Ouest.

Ministère de l'Énergie et des Ressources naturelles
Office of the Surveyor-General of Québec
Service de l'arpentage et des limites territoriales

Prepared at Québec, on 12 November 2021

By: GENEVIÈVE TÉTREAU, *Land surveyor*

Record BAGQ: 545699

105427

Gouvernement du Québec

O.C. 1569-2021, 15 December 2021

Act respecting municipal taxation
(chapter F-2.1)

Act to amend the Act respecting elections and referendums in municipalities, the Municipal Ethics and Good Conduct Act and various legislative provisions (2021, chapter 31)

Compensations in lieu of taxes — Amendment

Regulation to amend the Regulation respecting compensations in lieu of taxes

WHEREAS, under subparagraph *a* of subparagraph 2 of the first paragraph of section 262 of the Act respecting municipal taxation (chapter F-2.1), the Government may by regulation increase the percentage provided in the second, third or fourth paragraph of section 255 of the Act;

WHEREAS, under subparagraph *a.1* of subparagraph 2 of the first paragraph of section 262 of the Act, as amended by section 120 of the Act to amend the Act respecting elections and referendums in municipalities, the Municipal Ethics and Good Conduct Act and various legislative provisions (2021, chapter 31), the Government may by regulation amend the rules for establishing the amount of money paid by the Government in respect of an immovable or business establishment referred to in the first paragraph of section 255 of the Act respecting municipal taxation whose owner or occupant is the State;

WHEREAS, under subparagraph *b* of subparagraph 2 of the first paragraph of section 262 of the Act, as amended, the Government may by regulation list the immovables or business establishments comprised in a category contemplated in section 255 of the Act, or excluded therefrom;

WHEREAS, under subparagraph *c* of subparagraph 1 of the first paragraph of section 262 of the Act, as amended, the Government may by regulation prescribe the rules for calculating the aggregate taxation rate of a local municipality, for the purposes of section 210 or 255 of the Act, which may differ from those provided for in Division III of Chapter XVIII.1 of the Act;

WHEREAS, under subparagraph *d* of subparagraph 1 of the first paragraph of section 262 of the Act, the Government may by regulation designate the person who pays the amount contemplated in section 210, 254 or 257 of the Act and prescribe the other terms and conditions of that payment; designate different persons or prescribe different terms and conditions according to such classes of immovables or business establishments as it may determine;

WHEREAS, under subparagraph *e* of subparagraph 1 of the first paragraph of section 262 of the Act, as amended, the Government may by regulation prescribe rules of payment or refunding applicable to the amount contemplated in section 210, 254 or 257 of the Act;

WHEREAS, under subparagraph *h* of subparagraph 1 of the first paragraph of section 262 of the Act, as amended, the Government may by regulation determine the cases in which a summary of the roll, produced in accordance with the regulation made under subparagraph 1 of the first paragraph of section 263 of the Act, stands in lieu of a demand for payment referred to in section 210 or 254.1 of the Act;

WHEREAS, under section 263.1 of the Act, every regulation made under section 262 or 263 of the Act may prescribe rules which vary according to the fiscal year concerned from among those for which a roll applies, and according to whether or not the local municipality provides for the averaging of the variation in taxable values resulting from the coming into force of the roll;

WHEREAS the Government made the Regulation respecting compensations in lieu of taxes (chapter F-2.1, r. 2);

WHEREAS it is expedient to amend the Regulation;

WHEREAS, in accordance with sections 10, 12 and 13 of the Regulations Act (chapter R-18.1), a draft Regulation to amend the Regulation respecting compensations in lieu of

taxes was published in Part 2 of the *Gazette officielle du Québec* of 17 November 2021 with a notice that it could be made by the Government on the expiry of 10 days following that publication;

WHEREAS, under section 18 of that Act, a regulation may come into force between the date of its publication in the *Gazette officielle du Québec* and 15 days after the date of that publication where the authority that has made it is of the opinion that the regulation establishes, amends or repeals norms of a fiscal nature, and 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 compensations in lieu of taxes establishes, amends or repeals norms of a fiscal nature;

WHEREAS it is expedient to make the Regulation with amendment;

IT IS ORDERED, therefore, on the recommendation of the Minister of Municipal Affairs and Housing:

THAT the Regulation to amend the Regulation respecting compensations in lieu of taxes, attached to this Order in Council, be made.

YVES OUELLET
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting compensations in lieu of taxes

Act respecting municipal taxation
(chapter F-2.1, s. 262, 1st par., subpar. 2, and s. 263.1)

Act to amend the Act respecting elections and referendums in municipalities, the Municipal Ethics and Good Conduct Act and various legislative provisions
(2021, chapter 31, s. 120)

1. The Regulation respecting compensations in lieu of taxes (chapter F-2.1, r. 2) is amended in section 1 by adding the following paragraph at the end:

“Notwithstanding the third paragraph, land in the domain of the State remains excluded when comprised exclusively of land whose value entered on the roll is less than \$50,000.”

2. Division 2 is replaced by the following:

**“DIVISION 2
AGGREGATE TAXATION RATE**

3. This Division sets out rules for the establishment of the aggregate taxation rate of a local municipality to compute, for the purposes of section 210 or 255 of the Act, the amount of money that must be paid to the local municipality in respect of certain immovables.

4. The aggregate taxation rate of a local municipality for a fiscal year is the quotient obtained by dividing the total amount of the revenues of the local municipality for the preceding fiscal year, taken into consideration in accordance with section 5, by the total amount of the taxable values for the preceding fiscal year, taken into consideration in accordance with section 5.2.

The quotient resulting from the division under the first paragraph is expressed as a six decimal number, rounded up if the seventh decimal is greater than 4.

5. For the purpose of establishing the aggregate taxation rate, the revenues of the local municipality taken into consideration are those deriving from

(1) the product obtained by multiplying the total of the value of the taxable immovables on the roll that are entered on the local municipality’s summary of the property assessment roll produced in accordance with section 12 of the Regulation respecting the real estate assessment roll (chapter F-2.1, r. 13) or, if the local municipality provides for the averaging of the variation in the taxable values in accordance with Division IV.3 of Chapter XVIII of the Act in respect of the local municipality’s property assessment roll, by multiplying the total of the adjusted value of the taxable immovables on the date of deposit of the local municipality’s collection roll by the sum of the following rates:

(a) the basic general property tax rate or, if the local municipality results from an amalgamation and fixed different general property tax rates according to the territories of the local municipalities having ceased to exist on amalgamation, the basic general property tax rate of the local municipality with the highest population before the amalgamation;

(b) the basic rate of any special property tax imposed on the whole territory of the municipality, to the extent that the special property tax is not covered by paragraph 2;

(2) special property taxes imposed on ratepayers from part of the territory of the local municipality, the special annual tax imposed for the benefit of a financial reserve

to finance expenditures related to the supply of water or to roads, taxes other than property taxes, compensations and modes of tariffing that the local municipality imposes on the owner, lessee or occupant of an immovable.

5.1. Section 261.5.6.1 of the Act applies for the purpose of establishing revenues taken into consideration under section 5, with the necessary modifications.

5.2. For the purpose of establishing the aggregate taxation rate, the taxable values taken into consideration are those entered on the local municipality’s summary of the property assessment roll produced in accordance with section 12 of the Regulation respecting the real estate assessment roll (chapter F-2.1, r. 13) or, if the local municipality provides for the averaging of the variation in the taxable values in accordance with Division IV.3 of Chapter XVIII of the Act in respect of the local municipality’s property assessment roll, the taxable values on the date of deposit of the local municipality’s collection roll.”

3. Section 6 is amended by replacing “The” in the first paragraph by “Subject to section 57 of the Public Infrastructure Act (chapter I-8.3), the”.

4. The heading of Division 4 is amended by striking out “TIME LIMIT FOR”.

5. The following is inserted after section 7:

“**7.1.** A summary of the roll, produced in accordance with section 12 of the Regulation respecting the real estate assessment roll (chapter F-2.1, r. 13) for the preceding fiscal year, stands in lieu of a demand for payment in respect of the immovables of the local municipality referred to in section 210 or the second paragraph of section 254.1 of the Act.”

6. Subdivision 1 of Division 5 is replaced by the following:

“**§1.** *Payment of the compensation in respect of the immovables for which the amount that must be paid is based on a percentage of the aggregate taxation rate*

8. The Minister of Municipal Affairs, Regions and Land Occupancy must pay to the local municipality the amount to which the local municipality is entitled based on the percentage and the aggregate taxation rate applicable for the fiscal year for which the compensation is payable.

The payment must be made by 10 June of the year or within 60 days following receipt by the Minister of the local municipality’s financial report for the year, whichever is later.

For the purposes of the second paragraph, a financial report is deemed to have been received only if it complies with the Act governing the local municipality in that matter.”

7. The following is inserted before subdivision 3 of Division 5:

“**§2.1. Terms of payment**

15. The amounts of money paid by the Minister of Municipal Affairs, Regions and Land Occupancy under the second paragraph of section 210 or section 254 of the Act must be made as a single payment to the local municipality for all immovables situated in its territory. No annual payment is payable if less than \$100.

The first paragraph does not apply to the immovables referred to in the first paragraph of section 254.1 of the Act.”

8. Section 16 is replaced by the following:

“**16.** Section 245 of the Act applies, with the necessary modifications, to determine in which cases an alteration to the roll of a local municipality entails, in respect of a 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.

105428

Gouvernement du Québec

O.C. 1570-2021, 15 December 2021

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**

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

WHEREAS, under the first and second paragraphs of section 210 of the Act respecting municipal taxation (chapter F-2.1), the Government may, by regulation and to the extent and on the conditions it determines, in particular