

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

exempt any immovable of the government of another Canadian province, of a foreign government or of an international body from municipal or school property taxes or from any other tax or municipal compensation, and the Government may also undertake to pay to the local municipality, school service centre or school board an amount to stand in lieu of any tax or compensation from which the immovable, a government or body is thus exempted;

WHEREAS the Government made 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);

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 the municipal and school tax system applicable to the governments of the other provinces, foreign governments and international bodies 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 the municipal and school tax system applicable to the governments of the other provinces, foreign governments and international bodies establishes, amends or repeals norms of a fiscal nature;

WHEREAS it is expedient to make the Regulation without amendment;

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

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, attached to this Order in Council, be made.

YVES OUELLET  
*Clerk of the Conseil exécutif*

## 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.  
105429

Gouvernement du Québec

### O.C. 1571-2021, 15 December 2021

Municipal fiscal year from which section 208 of the Act respecting municipal taxation and the Regulation to amend the Regulation respecting compensations in lieu of taxes take effect

WHEREAS 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) was assented to on 5 November 2021;

WHEREAS, under the first paragraph of section 143 of the Act, section 208 and the first regulation made under subparagraph 2 of the first paragraph of section 262 of