

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

the Act respecting municipal taxation (chapter F-2.1), as amended by sections 115 and 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, have effect in respect of a property assessment roll and, if applicable, a roll of rental values from the municipal fiscal year determined by the Government;

WHEREAS the Regulation to amend the Regulation respecting compensations in lieu of taxes was made by Order in Council 1569-2021 dated 15 December 2021;

WHEREAS it is expedient to determine the municipal fiscal year from which section 208 of the Act respecting municipal taxation, as amended, and the Regulation have effect;

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

THAT section 208 of the Act respecting municipal taxation (chapter F-2.1), as amended by section 115 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), and the Regulation to amend the Regulation respecting compensations in lieu of taxes made by Order in Council 1569-2021 dated 15 December 2021 have effect from the 2022 municipal fiscal year.

YVES OUELLET  
*Clerk of the Conseil exécutif*

105430

Gouvernement du Québec

### **O.C. 1600-2021, 15 December 2021**

Act respecting hunting and fishing rights in the James Bay and New Québec territories (chapter D-13.1)

#### **Right of first refusal to establish and operate outfitting facilities in Category III lands**

Regulation to renew the right of first refusal to establish and operate outfitting facilities in Category III lands

WHEREAS section 48 of the Act respecting hunting and fishing rights in the James Bay and New Québec territories (chapter D-13.1) provides that the Native people have until 10 November 2021 a right of first refusal to establish and operate outfitting facilities in Category III lands;

WHEREAS subparagraph *e* of the first paragraph of section 94 of the Act provides that the Government may make a regulation pursuant to negotiations with the Cree Nation Government, Makivik Corporation and the Naskapi Landholding Corporation renewing, on its expiration, the right of first refusal contemplated in section 48 of the Act;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft Regulation to renew the right of first refusal to establish and operate outfitting facilities in Category III lands was published in Part 2 of the *Gazette officielle du Québec* of 6 October 2021 with a notice that it could be made by the Government on the expiry of 45 days following that publication;

WHEREAS it is expedient to make the Regulation;

IT IS ORDERED, therefore, on the recommendation of the Minister of Forests, Wildlife and Parks:

THAT the Regulation to renew the right of first refusal to establish and operate outfitting facilities in Category III lands, attached to this Order in Council, be made.

YVES OUELLET  
*Clerk of the Conseil exécutif*

### **Regulation to renew the right of first refusal to establish and operate outfitting facilities in Category III lands**

Act respecting hunting and fishing rights in the James Bay and New Québec territories (chapter D-13.1, s. 94, 1st par., subpar. *e*)

**1.** The right of first refusal provided for in section 48 of the Act respecting hunting and fishing rights in the James Bay and New Québec territories (chapter D-13.1) is renewed for 3 years as of 10 November 2021.

**2.** This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

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