

Regulation to amend the Regulation respecting the form and minimum content of various documents relative to municipal taxation

Act respecting municipal taxation
(chapter F-2.1, s. 263, 1st par., subpars. 1 and 2)

1. The Regulation respecting the form and minimum content of various documents relative to municipal taxation (chapter F-2.1, r. 6.1) is amended in section 9 by inserting the following after paragraph 13:

“(13.1) an indication that the unit belongs to a subcategory of residential immovables within the residual category, determined under subdivision 6.1 of Division III.4 of Chapter XVIII of the Act and the percentage applicable for the purpose of establishing the amount of the tax;

(13.2) an indication that the unit belongs to a sector established in accordance with Division III.4.1 of Chapter XVIII of the Act;”

2. Section 13 is amended by replacing “section 244.29, section 244.64.5 or section 244.64.9” in paragraph 6 by “any of sections 244.29, 244.64.5, 244.64.8.7, 244.64.9, 244.64.12, 244.64.15 or 244.64.24”.

3. Section 16 is amended

(1) by replacing the portion before subparagraph 1 of the first paragraph by “Where, under section 244.58, section 244.64.7, section 244.64.8.9, section 244.64.9 or section 244.64.15 of the Act, the rate provided for in paragraph 8 of section 13 is a combination made up of either one of the specific rates fixed under section 244.29, 244.64.5, 244.64.8.7, 244.64.9, 244.64.15 or 244.64.24 of the Act and of part of another of those rates, that is, parts of several of those rates;”

(2) by replacing “or section 244.64.9” in the second paragraph by “, the fourth paragraph of section 244.64.8.9, section 244.64.9 or section 244.64.24”.

4. Schedule V is amended by inserting “Sector to which the unit belongs*” before “Category and class of immovable for applying various tax rates” in the “Display name” column of the “Tax breakdown” section.

5. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

106802

Draft Regulation

Act respecting contracting by public bodies
(chapter C-65.1)

Form of the declaration of integrity that an enterprise must file for a public contract

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation establishing the form of the declaration of integrity that an enterprise must file for a public contract, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The draft Regulation establishes the form of the declaration that enterprises must file pursuant to section 21.2 of the Act respecting contracting by public bodies (chapter C-65.1).

The draft Regulation has no impact on the public or on enterprises, including small and medium-sized businesses.

Further information on the draft Regulation may be obtained by contacting Robert Villeneuve, Director General, Direction générale de l'encadrement, Sous-secrétariat aux marchés publics, Secrétariat du Conseil du trésor, 875, Grande Allée Est, Québec (Québec) G1R 5R8; telephone: 418 643-0875, extension 4938; email: robert.villeneuve@sct.gouv.qc.ca.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to Robert Villeneuve at the above contact information.

SONIA LEBEL

*Minister Responsible for Government Administration
and Chair of the Conseil du trésor*

Regulation establishing the form of the declaration of integrity that an enterprise must file for a public contract

Act respecting contracting by public bodies
(chapter C-65.1, s. 21.2, par. 1)

1. The form of the declaration provided for in section 21.2 of the Act respecting contracting by public bodies (chapter C-65.1) is the following:

“I declare that I am aware of the standards of integrity that the public is entitled to expect from a party to a public contract, compliance with which is evaluated taking into account, among other things, the elements set out in

sections 21.26, 21.26.1 and 21.28 of the Act respecting contracting by public bodies (chapter C-65.1), and I undertake to take all measures necessary to meet those standards throughout the duration of the contract to be entered into.”.

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

106794

Draft Regulation

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 respecting municipal taxation — 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 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 15 days following this publication.

The draft Regulation amends the terms governing the publication of maximum taxable values subject to a three-year computation by providing for the maximum taxable values for an assessment roll to henceforth be the subject of an annual publication by way of a notice in the *Gazette officielle du Québec*.

To date, study of the matter has shown that postponing to 15 June 2024 the publication of the tax ceiling for farmland for the drawing up of the equilibrated property assessment rolls that will come into force in 2025 may have a minor impact on the work of property assessors, who are required under section 70 of the Act respecting municipal taxation (chapter F-2.1) to deposit them between 15 August and 15 September 2024. The proposed Regulation has no other impact on clientele, namely in terms of direct costs for businesses or costs related to administrative formalities. In accordance with the Politique gouvernementale sur l’allègement réglementaire et administratif – pour une réglementation intelligente, the draft Regulation has undergone a regulatory impact analysis which can be accessed on the Ministère de l’Agriculture, des Pêcheries et de l’Alimentation website.

In accordance with sections 12 and 13 of the Regulations Act, the draft Regulation may be made before the expiry of the 45-day period provided for in section 11 of the Act because the Government is of the opinion that the urgency of the situation requires it for the following reasons:

1° the value of farmland has significantly increased by 10%, 11% and 13.3% in 2021, 2022 and 2023, respectively;

2° the data required for establishing the maximum taxable value became known only recently;

3° the Regulation must come into force before 1 June 2024 because that is the deadline for publishing the notice indicating the maximum taxable value that will be applied for the assessment rolls that will be subject to the equilibration referred to in section 46.1 of the Act respecting municipal taxation and will come into force during the 3 years following that of the computation.

Further information on the draft Regulation may be obtained by contacting Jean-François Leclerc, Direction adjointe enregistrement et taxes, Ministère de l’Agriculture, des Pêcheries et de l’Alimentation, 200, chemin Sainte-Foy, 10^e étage, Québec (Québec) G1R 4X6; telephone: 418 380-2100; 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 15-day period to Geneviève Masse, Assistant Deputy Minister, Sous-ministériat au développement durable, territorial et sectoriel, 200, chemin Sainte-Foy, 12^e étage, Québec (Québec) G1R 4X6; email: genevieve.masse@mapaq.gouv.qc.ca.

ANDRÉ LAMONTAGNE

Minister of Agriculture, Fisheries and Food

Regulation to amend 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

Act respecting municipal taxation
(chapter F-2.1, s. 231.3.1, 1st par.)

1. 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 (chapter F-2.1, r. 14.1) is amended in section 2 by replacing the second paragraph by the following: