

## 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, subpar. a.1)

**1.** The Regulation respecting compensations in lieu of taxes (chapter F-2.1, r. 2) is amended by adding the following after section 27:

### “DIVISION 6

#### APPLICATION OF SECTION 255 OF THE ACT

**28.** The amount to stand in lieu of any tax or compensation that the Government must pay 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.”.

**2.** This Regulation comes into force on 1 January 2025.

106941

## Draft Regulation

Act respecting municipal courts  
(chapter C-72.01)

Courts of Justice Act  
(chapter T-16)

Act mainly to reform municipal courts and to improve the justice system’s efficiency, accessibility and performance  
(2023, chapter 31)

### Financing of municipal justice services

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation respecting the financing of municipal justice services, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The draft Regulation provides for the amounts required to ensure the assignment and management of municipal judges in municipal courts as well as the exercise of their functions. Such amounts are assumed by the municipalities that have established a municipal court. The draft Regulation also provides for the terms and conditions of the payment of those amounts.

Further information on the draft Regulation may be obtained by contacting Serge Gagné, advisor, cost price and fees for public services, Service de la gestion financière, Ministère de la Justice, 1200, route de l’Église, 3<sup>e</sup> étage, Québec (Québec) G1V 4M1; email: facturation.cours.municipales@justice.gouv.qc.ca.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to the Minister of Justice, 1200, route de l’Église, 9<sup>e</sup> étage, Québec (Québec) G1V 4M1; email: ministre@justice.gouv.qc.ca.

SIMON JOLIN-BARRETTE

*Minister of Justice*

## Regulation respecting the financing of municipal justice services

Act respecting municipal courts  
(chapter C-72.01, s. 86.1, 1st par.)

Courts of Justice Act  
(chapter T-16, s. 122.3, 2nd par. and s. 246.26.1, 2nd par.)

Act mainly to reform municipal courts and to improve the justice system’s efficiency, accessibility and performance  
(2023, chapter 31, ss. 8, 19 and 45)

**1.** The amounts required to ensure the assignment and management of municipal judges in municipal courts as well as the exercise of their functions are assumed by the municipalities that have established a municipal court.

Those amounts include

- (1) the salaries of the municipal judges;
- (2) the additional remuneration attached to the office of chief municipal judge, coordinating judge and associate coordinating judge, where applicable;
- (3) the expenses related to the pension plans of municipal judges;
- (4) the expenses related to the group insurance plan and other social benefits of municipal judges;
- (5) the expenses related to the costs of exercising the function of municipal judge;
- (6) the expenses related to the office of the chief municipal judge and the coordinating judges or associate coordinating judges; and

(7) the expenses of the Minister of Justice related to the application of this Regulation and the administration of the salary, allowances and social benefits of municipal judges.

**2.** The cost of a sitting is established by dividing the total of the amounts provided for in section 1 for a given year by the number of sittings held in all the municipal courts during that period.

For the purposes of this Regulation, a sitting is the period during which a municipal judge sits on the bench in the morning, in the afternoon or after 6 p.m., regardless of the duration of that period.

**3.** Each municipality that has established a municipal court reimburses to the Minister of Justice, for each sitting held in that court, the cost of a sitting established under the first paragraph of section 2.

In the case of a common municipal court, the cost of each sitting is charged to the group of municipalities that established the court, which municipalities are solidary debtors.

**4.** Not later than 3 October, the Minister of Justice transmits to each municipality having established a municipal court a notice that details the estimated annual amount for the following year.

Not later than 31 March, 30 June, 30 September and 31 December, the municipality transmits to the Minister of Justice a payment that corresponds to a quarter of the amount provided for in the first paragraph.

The Minister of Justice confirms the annual amount that each municipality must pay for the preceding calendar year in a notice that is sent to the municipality not later than 1 February. The notice specifies the balance owed by the municipality or the reimbursement to be made to the municipality by the Minister of Justice. Where applicable, the municipality must make the payment not later than 20 February.

In the case of a common municipal court, the notices provided for in this section are transmitted to the municipality in the territory of which the chief-place is situated.

**5.** Not later than 1 March, the Minister of Justice informs Retraite Québec of the share of the payment of municipalities for the preceding year that corresponds to their contributions to the pension plans and the supplementary benefits plan of municipal judges.

Retraite Québec then confirms to the Minister of Justice whether the contributions of municipalities are sufficient. Where contributions are insufficient, the Minister of Justice transmits to each municipality a notice to pay the amount corresponding to its share of the amount owed and the municipality must make its payment not later than on the 30th day following receipt of the notice. In the event of an overpayment, the Minister of Justice reimburses the municipalities.

The Minister of Justice informs Retraite Québec of any collection or reimbursement made under the second paragraph.

**6.** Any amount owed by a municipality that is not paid by the date provided for in section 4 or section 5 bears interest as of that date at the rate fixed under section 28 of the Tax Administration Act (chapter A-6.002). Interest is capitalized monthly.

**7.** Not later than on the 20th day that follows 30 June, 30 September and 31 December of each year, each municipality having established a municipal court transmits to the Minister of Justice the number of sittings presided over by a municipal judge and held by the municipal court in the period of year that precedes each of those dates.

In the case of a common municipal court, the municipality designated by the group of municipalities party to the agreement regarding the establishment of that court provides the information requested under this section.

**8.** Sections 17 and 18 of the Supplementary benefits plan for judges covered by the pension plan provided for in Part V.1 of the Courts of Justice Act (chapter T-16, r. 6) are revoked.

**9.** The Regulation respecting the rules, terms and conditions of payment of the contribution of a municipality to the pension plans provided for in Parts V.1 and VI of the Courts of Justice Act (chapter T-16, r. 8) is revoked.

**10.** Notwithstanding section 6, no interest is applied on an amount owed by a municipality for the year 2024.

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

106944