

Gouvernement du Québec

O.C. 1509-2024, 16 October 2024

Act respecting municipal taxation
(chapter F-2.1)

Compensations in lieu of taxes — Amendment

Regulation to amend the Regulation respecting compensations in lieu of taxes

WHEREAS, under subparagraph *a.1* 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 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 whose owner or occupant is the State;

WHEREAS, in accordance with sections 10 and 11 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 10 July 2024 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 without amendment;

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

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

DOMINIQUE SAVOIE
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, 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.

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