



NATIONAL ASSEMBLY

FIRST SESSION

FORTY-FIRST LEGISLATURE

Bill 166

An Act to reform the school tax system

Introduction

Introduced by
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EXPLANATORY NOTES

This bill proposes, for the school year 2018–2019, a transitional scheme of school taxation applicable throughout the Québec territory that is subject to school taxation, except on the island of Montréal, and establishing that the tax rate of a school board for that year will be the same as the lowest rate imposed by an English language or French language school board in a school tax region for the school year 2017–2018. Consequently, a subsidy to complete the tax revenues intended for school boards is introduced.

The first \$25,000 in value of the taxable immovables will be exempted from the school tax on a recurring basis starting from the school year 2018–2019. In addition, 17 school tax regions are established.

From the school year 2019–2020, a regional school taxation system based on the tax rates in effect for the year 2018–2019 will replace the transitional scheme of school taxation applied by the school boards. Accordingly, rules on the determination of the regional school tax rate are provided. That rate will be the same for all the taxable immovables of a school tax region. In addition, a formula for the computation of anticipated complementary revenues, which include the tax revenues and a regional balance subsidy, is introduced.

The mode of computation of the maximum regional school tax rate is specified and it will be possible for a rate that is lower than the rate so computed to be determined if all the school boards of a school tax region adopt a resolution to that effect.

Rules on the collection of the school tax and rules on the apportionment of the school tax proceeds and the subsidies completing the anticipated complementary revenues among the various school boards present in the territory of a school tax region, whether they are English language or French language school boards, are set out. An entity in charge of collecting the school tax for each region will be designated. Such entity may be a school board of that region or the Comité de gestion de la taxe scolaire, which will replace the Comité de gestion de la taxe scolaire de l'île de Montréal. The provisions governing the mode of operation of that committee are modified accordingly. In addition, a committee monitoring the

collection, recovery and apportionment of the regional school tax must be established in each school tax region, except in the Montréal school tax region.

Lastly, the bill contains various consequential or transitional provisions.

LEGISLATION AMENDED BY THIS BILL:

- Act respecting school elections (chapter E-2.3);
- Act respecting municipal taxation (chapter F-2.1);
- Education Act (chapter I-13.3).

REGULATION AMENDED BY THIS BILL:

- 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).

REGULATION REPEALED BY THIS BILL:

- Regulation respecting determination of the base amount for calculation of the maximum yield of the school tax (chapter I-13.3, r. 6).

Bill 166

AN ACT TO REFORM THE SCHOOL TAX SYSTEM

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

EDUCATION ACT

1. Section 114 of the Education Act (chapter I-13.3) is amended by adding the following sentence at the end of the first paragraph: “If the name of the school board is mentioned in Schedule I, the order amends the Schedule by substituting the new name of the school board for the old one.”

2. Section 118 of the Act is amended

(1) by adding the following sentence at the end of the first paragraph: “The order may also amend Schedule I.”;

(2) by adding the following sentence at the end of the second paragraph: “However, it shall come into force on 1 July if it amends Schedule I.”

3. Section 193 of the Act is amended by replacing “of subsidies, school tax proceeds and other revenues” in subparagraph 9 of the first paragraph by “of the revenues of the school board”.

4. Section 275 of the Act is amended by replacing “of subsidies, school tax proceeds and its other revenues” by “of its revenues”.

5. Section 275.1 of the Act is amended by replacing “of the revenues referred to in section 275” in the first paragraph by “of its revenues”.

6. Division VII of Chapter V of the Act is amended by replacing the portion before section 315 by the following:

“DIVISION VII

“REGIONAL SCHOOL TAX

“**§1.—Preliminary provisions**

“302. In this Act, unless the context indicates otherwise,

“adjusted standardized assessment” means the value of the standardized assessment or, if there is a variation in the municipality’s standardized assessment of taxable immovables because of the coming into force of its assessment roll, the adjusted value obtained after the variation in the standardized assessment has been averaged in accordance with the provisions of Division IV.3 of Chapter XVIII of the Act respecting municipal taxation (chapter F-2.1), with the necessary modifications;

“clerk” means a clerk within the meaning of the Act respecting municipal taxation;

“entity in charge of collecting the school tax” means the school board designated in accordance with the first paragraph of section 313.6 or section 477.1.6 or the Comité de gestion de la taxe scolaire established under section 399 in any of the situations provided for in the first, second and fourth paragraphs of section 313.6 or in section 478.5;

“owner” means the person or trust in whose name a taxable immovable is entered on the assessment roll of a municipality;

“school tax region” means a territory identified in Schedule I, described according to the geographical boundaries of the French language school boards and applying to the English language and French language school boards situated in whole or in part in them, subject to section 313.5, and, for tax purposes, to any immovable situated in such territories;

“standardized assessment” means the product obtained by multiplying the value entered on the assessment roll of a municipality by the comparative factor established for that roll under section 264 of the Act respecting municipal taxation;

“taxable immovable” means a taxable unit of assessment, or the taxable part thereof if it is not entirely taxable, and a non-taxable unit of assessment referred to in the first paragraph of section 208 of the Act respecting municipal taxation, or the part thereof referred to in that paragraph if the reference is not to its entirety.

“303. The clerk of a municipal body responsible for property assessment shall provide every entity in charge of collecting the school tax of a school tax region included in whole or in part in the territory of the body with a certified copy of the assessment roll of the taxable immovables situated in the common territory and a certificate attesting the standardization factor for that roll.

The clerk shall send the copy within 15 days after the day on which the Minister of Municipal Affairs, Regions and Land Occupancy communicates to the body the standardizing factor for the municipal fiscal period in which the roll comes into force.

The copy must be provided upon payment of the fees payable for the issue of copies of municipal documents.

“304. Each year, the entity in charge of collecting the school tax shall send to the Minister, according to the form and content determined by the Minister, the information required to compute the regional school tax rate.

The information must be sent on or before 15 May for the school year beginning on the next 1 July and be based on the assessment roll that is up to date on 15 April of the current school year for all the taxable immovables situated in the entity’s school tax region. The information is used for the purposes of the computations described in sections 308 to 313.4.

“§2.—Immovables subject to the regional school tax and taxable value of those immovables

“305. For each school year, a regional school tax is levied on every taxable immovable situated in a school tax region.

“306. A tax shall be levied in respect of the owner of a taxable immovable on the value of the adjusted standardized assessment of the immovable that exceeds \$25,000.

“§3.—Determination of the regional school tax rate

“307. The regional school tax rate is the same for all the taxable immovables of a school tax region.

It is determined and computed annually, for each school tax region, in accordance with this subdivision.

“308. The regional school tax rate is either the maximum rate computed in accordance with section 309 or a reduced rate determined in accordance with section 310.

“309. The maximum regional school tax rate corresponds to the proportion that the anticipated complementary revenues of a school tax region computed in accordance with section 312, from which the amount for regions with insufficient fiscal resources computed in accordance with section 313.3 and the amount for the regionalization of the school tax computed in accordance with section 313.4 are subtracted, is of the adjusted standardized assessment of all the taxable immovables of the school tax region.

The proportion must be multiplied by one hundred in order to have the maximum rate expressed in dollars per \$100 of adjusted standardized assessment. The rate is expressed as a decimal number comprising five decimals. The fifth decimal is increased by 1 if the sixth is greater than 4.

The result of the computation of the maximum rate is sent by the Minister to the entity in charge of collecting the school tax and to the school boards of the school tax region concerned.

“310. A regional school tax rate that is lower than the maximum rate computed in accordance with section 309 may be imposed in a school tax region if all the councils of commissioners of the school boards of a school tax region, which have at least one school established in the territory of that region, adopt a resolution for a lower rate. The lower rate must be specified in the resolution that the school boards are required to send to the Minister on or before 15 June preceding the school year to which the rate will apply. The rate must be expressed in dollars per \$100 of adjusted standardized assessment.

If the resolutions of the school boards do not all specify the same rate and all the rates specified are lower than the maximum rate, the rate that is the closest to the maximum rate is deemed to have been adopted by all the school boards of the region.

“311. At the end of the process carried out under sections 308 to 310, the Minister shall notify the regional school tax rate to the entity in charge of collecting the school tax and to the school boards of the school tax region concerned.

The Minister shall give notice of the rate so determined in the *Gazette officielle du Québec*.

“312. The anticipated complementary revenues of a school tax region for a school year represent the financing that the school boards of a school tax region will be able to obtain for that year as tax revenues or subsidies computed under this division and paid under section 475.

Those anticipated complementary revenues correspond to the sum of the anticipated complementary revenues of any school board whose territory is entirely situated in that region, computed in accordance with section 313, and to which a fractional value of the anticipated complementary revenues of any school board whose territory is included in part in that region is added, if applicable.

The fractional value is obtained by multiplying the anticipated complementary revenues of the school board for the school year by the proportion that the total number of students enrolled on 30 September of the preceding school year in any school of the school board situated in that school tax region is of the total number of students enrolled on that date in all the schools of the school board.

“313. The anticipated complementary revenues of a school board represent the share of the anticipated complementary revenues of a school tax region that is to be apportioned to the school board.

Those revenues are computed, for a school year, in accordance with the regulation made under section 455.1.

“313.1. For each school year, a regional balance subsidy is paid by the Minister, in accordance with section 475, to the entity in charge of collecting the school tax for the purpose of completing the tax revenues coming from the entity’s region to ensure that the anticipated complementary revenues of the school boards of the entity’s region can be reached.

The subsidy comprises an exemption compensation amount computed in accordance with section 313.2, an amount for regions with insufficient fiscal resources computed in accordance with section 313.3 and an amount for the regionalization of the school tax computed in accordance with section 313.4.

“313.2. The exemption compensation amount is computed

(1) by multiplying by \$25,000 the number of taxable immovables situated in the school tax region and whose adjusted standardized assessment is greater than \$25,000;

(2) by adding to the amount obtained under paragraph 1 the aggregate value of the adjusted standardized assessment of all the immovables situated in the school tax region and whose adjusted standardized assessment is of \$25,000 or less; and

(3) by multiplying the amount obtained under paragraph 2 by the regional school tax rate determined in accordance with section 311.

“313.3. The amount for regions with insufficient fiscal resources is computed

(1) by determining the anticipated complementary revenues of the school tax region in accordance with section 312;

(2) by determining, for the school year, the amount that would result from the application of a school tax rate of \$0.35 per \$100 of adjusted standardized assessment of the taxable immovables of the school tax region; and

(3) by subtracting the amount obtained under subparagraph 2 from the amount obtained under subparagraph 1.

Where the result of the computation is less than zero, it is deemed to be equal to zero.

“313.4. The amount for the regionalization of the school tax corresponds to the amount obtained under section 72 of the Act to reform the school tax system (*insert the year and chapter number of this Act*) for a school tax region.

“§4.—Entity in charge of collecting the school tax and monitoring committee

“313.5. This subdivision does not apply to a school board whose territory is part of a school tax region but that has no school established in that territory. Such a school board may not participate in the designation of the entity in charge of collecting the school tax of the region or take part in the monitoring committee established under section 313.10.

“313.6. English language and French language school boards of the same school tax region, except the Montréal school tax region, shall designate one of their number or the Comité de gestion de la taxe scolaire as the entity in charge of collecting the school tax. To be valid, a designation must be made unanimously by the school boards of a school tax region.

If no designation has been made for a school tax region, the Comité de gestion de la taxe scolaire is by virtue of office the entity in charge of collecting the school tax for that region.

The school boards shall notify the Minister of the name of the entity in charge of collecting the school tax for their school tax region. The Minister shall give notice of the designation in the *Gazette officielle du Québec*.

The Comité de gestion de la taxe scolaire is in charge of collecting the school tax for the Montréal school tax region.

“313.7. The designation of a school board as the entity in charge of collecting the school tax of a school tax region made in accordance with section 313.6 is valid for a period of five school years starting from the school year that follows the notice given in accordance with the third paragraph of that section. The same applies to the designation of the Comité de gestion de la taxe scolaire.

The designation is automatically renewed for successive periods of five school years, unless a school board of the school tax region notifies the school boards of its region and the Minister, at least one year before the date on which the designation is to be renewed, of its intention to revoke it. In such a case, the school boards of the school tax region have until 31 August of a school year to make a new designation of an entity in charge of collecting the school tax, in accordance with section 313.6, which will be valid as of the following school year.

However, the school boards of a school tax region may, before the end of the period of five school years provided for in the first paragraph, designate a new entity in charge of collecting the school tax, in accordance with section 313.6, for the remainder of the period of designation.

“313.8. In the case where a new designation is made in accordance with section 313.7, 477.1.6 or 478.5, any right or obligation relating to the school tax and existing on the date of validity of the new designation devolves to the new entity in charge of collecting the school tax for any immovable situated in that region.

Any proceedings for the sale of an immovable for non-payment of school taxes or for the redemption of the immovable begun before the date referred to in the first paragraph are continued by the new entity in charge of collecting the school tax. In addition, judicial proceedings are continued without continuance of suit by the new entity.

“313.9. The entity in charge of collecting the school tax of a school tax region is in charge of collecting and recovering the school tax for that region as well as redistributing it to the school boards of the region in accordance with the apportionment principles set out in section 318.1.

“313.10. The school boards of a school tax region, except the Montréal school tax region, shall establish a committee to monitor the collection, recovery and redistribution of the regional school tax. Each school board shall designate as a member of the monitoring committee one of its commissioners elected or appointed under the Act respecting school elections (chapter E-2.3).

The committee shall elect a chair from among its members. The chair may not be a member appointed by the entity in charge of collecting the school tax.

Decisions of the committee are made by a majority vote of the members present. In the case of a tie vote, the chair has a casting vote.

However, as regards the election of a chair, it is the person who obtained the greatest number of votes cast on the matter who is elected. In the event of a tie vote, a second ballot is held only for the candidates having obtained the greatest number of votes in the first ballot. In the event of another tie vote, a new ballot for which the member designated by the entity in charge of collecting the school tax has a casting vote is held.

The committee shall establish its internal management rules.

“313.11. Subject to the second paragraph, the monitoring committee may

(1) determine the form and content of the rendering of account that must be made by the entity in charge of collecting the school tax;

(2) determine a rate applicable to any unpaid taxes in the school tax region for the purposes of section 316;

(3) approve any administrative process of tax collection and recovery implemented by the entity in charge of collecting the school tax;

(4) demand to be consulted by the entity in charge of collecting the school tax before the chair of the committee or a person it designates avails himself or herself of section 342;

(5) determine that the payment of the amounts to which the school boards are entitled will be made at shorter intervals than that provided for in the third paragraph of section 318.1;

(6) impose oversight measures on the entity in charge of collecting the school tax; and

(7) make recommendations on any subject relating to the collection, recovery and redistribution of the regional school tax to the entity in charge of collecting the school tax.

If the entity in charge of collecting the school tax is the Comité de gestion de la taxe scolaire, only the powers provided for in subparagraphs 2, 4 and 7 of the first paragraph apply.

The entity in charge of collecting the school tax shall provide the committee with any information or document required for the exercise of its functions.

“§5.—Collection of the regional school tax

“314. After notification of the regional school tax rate by the Minister in accordance with the first paragraph of section 311, the director general of the entity in charge of collecting the school tax shall cause a tax bill to be sent to every owner of a taxable immovable situated in the territory of its school tax region.

The regional school tax is payable by the owner of a taxable immovable to the entity in charge of collecting the school tax.

However, in the case of a tax levied on an immovable owned by a partnership or an immovable held in undivided co-ownership, the tax may be claimed and recovered in its entirety from any member of the partnership or from any co-owner.

“314.1. Any person, other than the debtor, who pays a school tax owed by another person is subrogated by operation of law in the prior claims and legal hypothecs of the entity in charge of collecting the school tax on the immovables of the debtor and may recover from the debtor the amount of tax so paid. Such subrogation is of no effect unless the receipt that the entity in charge of collecting the school tax is required to issue states that the payment was made by a third person for the debtor.

The name of such third person must be recorded in the books of the entity in charge of collecting the school tax.”

7. Section 315 of the Act is amended by replacing “the school board” in the fourth paragraph by “the entity in charge of collecting the school tax”.

8. Section 316 of the Act is amended

(1) by replacing the first paragraph by the following paragraph:

“Interest is payable on the school tax at the rate determined by the monitoring committee established under section 313.10 or, for the Montréal school tax region, by the Comité de gestion de la taxe scolaire. If no rate is so determined, the rate determined under the first paragraph of section 28 of the Tax Administration Act (chapter A-6.002) applies.”;

(2) by replacing “taxes” in the third paragraph in the French text by “taxe”.

9. Section 317 of the Act is replaced by the following section:

“317. No entity in charge of collecting the school tax may waive the payment of the regional school tax or the interest except where an owner’s annual tax bill is for an amount under \$2.”

10. Section 317.1 of the Act is amended by replacing “the school board” in the second paragraph by “the entity in charge of collecting the school tax”.

11. Section 317.2 of the Act is amended by replacing “the school board” and “the school board’s claim” wherever they appear by “the entity in charge of collecting the school tax” and “the claim of the entity in charge of collecting the school tax”, respectively.

12. The Act is amended by inserting the following section after section 318:

“318.1. The entity in charge of collecting the school tax shall apportion, for every school year, the tax revenues, the regional balance subsidy paid under section 475 and any investment income derived from them among the school boards of its school tax region in such a manner as to ensure that each school board receives the anticipated complementary revenues to which it is entitled or the fractional value of those revenues in accordance with the computation provided for in section 312 or 313.

If there remains a balance after the apportionment, it is redistributed to the school boards of the school tax region in accordance with the respective shares of the school boards in the anticipated complementary revenues of the school tax region, such shares being computed in accordance with section 312 or 313.

Each school board shall receive the amounts to which it is entitled on a quarterly basis starting from the thirty-first day after the sending of the tax bills.

The entity in charge of collecting the school tax shall send to the school boards of its school tax region and to the Minister, not later than the date set by the Minister, a statement of apportionment of the revenues referred to in the first and second paragraphs, according to the form and content determined by the Minister.

In the case of the Montréal school tax region, the balance is apportioned among the school boards to ensure the upgrading of education in economically disadvantaged areas of the region, at such periods and according to the apportionment rules determined by a resolution adopted by the vote of at least two-thirds of the members of the Comité de gestion de la taxe scolaire having the right to vote on the matter.”

13. Sections 319 to 321 of the Act are repealed.

14. Section 322 of the Act is amended

(1) by replacing “to the school board” in the first paragraph by “to the entity in charge of collecting the school tax”;

(2) by replacing “The school board” in the second paragraph by “The entity in charge of collecting the school tax”.

15. Sections 323 and 324 of the Act are amended by replacing “to the school board” wherever it appears by “to the entity in charge of collecting the school tax”.

16. The heading of subdivision 4 before section 325 of the Act is replaced by the following heading:

“§6.—*Recovery of the regional school tax*”.

17. Section 326 of the Act is amended

(1) by inserting “of the entity in charge of collecting the school tax” after “director general”;

(2) by replacing “school board” by “school tax region”.

18. Section 327 of the Act is amended by replacing “of the school board” wherever it appears by “of the entity in charge of collecting the school tax”.

19. Section 331 of the Act is amended by replacing “of the school board” in the second paragraph by “of the entity in charge of collecting the school tax”.

20. Sections 336 to 339 of the Act are amended by replacing “director general” wherever it appears by “director general of the entity in charge of collecting the school tax”.

21. Section 340 of the Act is amended

(1) by replacing “to the council of commissioners for approval” in the first paragraph by “for approval to the council of commissioners of the entity in charge of collecting the school tax or, as the case may be, to the Comité de gestion de la taxe scolaire, and for information to the monitoring committee established under section 313.10”;

(2) by replacing “director general” in the second paragraph by “director general of the entity in charge of collecting the school tax”.

22. Section 341 of the Act is amended by replacing “director general of a school board” by “director general of the entity in charge of collecting the school tax”.

23. Section 342 of the Act is amended

(1) by replacing “in the territory of a school board”, “the school board may” and “the school board,” in the first paragraph by “in a school tax region”, “the entity in charge of collecting the school tax may, after conducting the consultation required, if applicable, under subparagraph 4 of the first paragraph of section 313.11,” and “the entity”, respectively;

(2) by replacing “The school board may also” in the second paragraph by “The entity in charge of collecting the school tax may, in the same manner.”;

(3) by replacing “of the school board” and “the school board shall pay” in the third paragraph by “of the entity in charge of collecting the school tax” and “the entity in charge of collecting the school tax shall pay”, respectively.

24. Section 343 of the Act is amended

(1) by replacing “The school board” and “from the school board” in the first paragraph by “The entity in charge of collecting the school tax” and “from the entity in charge of collecting the school tax”, respectively;

(2) by replacing “, the redemption price shall include, in addition to the amount paid by the school board” in the second paragraph by “by the owner of the immovable, the redemption price shall include, in addition to the amount paid by the entity in charge of collecting the school tax”;

(3) by replacing “the bailiff or” and “of the school board” in the fourth paragraph by “the director general of the entity in charge of collecting the school tax, the bailiff or the” and “of the entity in charge of collecting the school tax”, respectively.

25. Section 344 of the Act is replaced by the following section:

“344.” Immovables that are acquired at auction by the entity in charge of collecting the school tax and that are not redeemed are sold by the entity in accordance with the regulation referred to in the second paragraph of section 272.”

26. Subdivision 5 of Division VII of Chapter V of the Act, comprising sections 345 to 353, is repealed.

27. The heading of Chapter VI before section 399 of the Act is amended by striking out “DE L’ÎLE DE MONTRÉAL”.

28. Section 399 of the Act is replaced by the following section:

“399.” A school tax management committee is established under the name “Comité de gestion de la taxe scolaire”.

With respect to the school tax, the Comité acts as the entity in charge of collecting the school tax for the Montréal school tax region and for any other region for which it is designated under the first or second paragraph of section 313.6 or section 478.5.

For any other matter assigned to it, the Comité has jurisdiction over the school boards of the Montréal school tax region.”

29. Section 401 of the Act is amended by replacing “on the island of Montréal” in the third paragraph by “of the school tax region for which it is the entity in charge of collecting the school tax”.

30. Section 402 of the Act is replaced by the following section:

“402.” The Comité is composed of

(1) a commissioner elected or appointed under the Act respecting school elections (chapter E-2.3) from each school board of the Montréal school tax region, designated by the school board from among its commissioners;

(2) a person domiciled in the Montréal school tax region, designated by the Minister after consultation with the parents’ committees of the school boards of that region;

(3) a member of the management personnel of the Ministère de l’Éducation, du Loisir et du Sport, but not entitled to vote, designated by the Minister; and

(4) a commissioner elected or appointed under the Act respecting school elections for each school tax region for which the Comité becomes the entity in charge of collecting the school tax, designated by the Minister, after consultation with the monitoring committee established under section 313.10, from among the commissioners of that region.

No member of the Comité may be a member of the personnel of the Comité or of a school board of a school tax region for which the Comité is in charge of collecting the school tax.

No member of the Comité designated in accordance with subparagraph 4 of the first paragraph is entitled to vote on the matters concerning exclusively the school boards of the Montréal school tax region.

If a school board fails to designate a commissioner in accordance with subparagraph 1 of the first paragraph, the Minister shall, within 30 days of the vacancy, designate a person from among the commissioners of that school board.”

31. Section 403 of the Act is amended

- (1) by inserting “of the Montréal school tax region” after “school board”;
- (2) by adding the following paragraph at the end:

“For each school tax region for which the Comité becomes the entity in charge of collecting the school tax, the Minister may designate as a substitute another commissioner who is elected or appointed under the Act respecting school elections (chapter E-2.3) from any of the school boards of that region, after consulting with the monitoring committee of that region established under section 313.10.”

32. The Act is amended by inserting the following section after section 403:

“403.1. No commissioner whose school electoral division is entirely situated outside the Montréal school tax region may be designated as a member of the Comité under subparagraph 1 of the first paragraph of section 402 or as a substitute under the first paragraph of section 403.”

33. Section 407 of the Act is repealed.

34. Section 411 of the Act is replaced by the following section:

“411. The Comité shall send, at the same time as to its members, a copy of the convocation notice and of the agenda of any extraordinary sitting to each school board of the Montréal school tax region and to the monitoring committee, established under section 313.10, of each region for which it is in charge of collecting the school tax.”

35. Section 415 of the Act is amended

- (1) by replacing “, 160, the first paragraph of section 161” by “to 161”;
- (2) by replacing “and 175 to 178” by “, 175 to 176, paragraph 3 of section 176.1 and sections 177 to 178”;
- (3) by inserting “, with the necessary modifications” at the end of the first sentence.

36. Division V of Chapter VI of the Act is amended by replacing the portion before section 423 by the following:

“DIVISION V

“FUNCTIONS AND POWERS AS REGARDS LOANS CONTRACTED

“422.1. In this division, the school boards situated in the Montréal school tax region are considered to be school boards on the island of Montréal.

In addition, “Council” means the Conseil scolaire de l’île de Montréal which is succeeded by the Comité de gestion de la taxe scolaire under section 723.0.1.”

37. The Act is amended by inserting the following after section 429:

“DIVISION VI

“OTHER MEASURES, FUNCTIONS AND POWERS”.

38. Section 430 of the Act is amended by replacing both occurrences of “on the island of Montréal” by “in the Montréal school tax region”.

39. Sections 434.1 to 443 of the Act are repealed.

40. Section 445 of the Act is amended

- (1) by striking out the last sentence;
- (2) by adding the following paragraph at the end:

“The Comité shall transmit a copy of the documents adopted under the first paragraph to the school boards of the Montréal school tax region and to the monitoring committee, established under section 313.10, of every school tax region for which it is in charge of collecting the school tax.”

41. Section 455.1 of the Act is replaced by the following section:

“455.1. The Government shall, by regulation, determine the method for computing the anticipated complementary revenues of a school board that are provided for in section 313. The method must allow for the determination of basic financing and of financing that takes the number of students into account.

The basic financing prescribed by the regulation may vary according to the categories of school boards or the types of activities.

The financing that takes the number of students into account prescribed by the regulation may include rules for establishing the number of eligible students. In particular, it may vary according to the categories of students, weighting indexes applicable to them, measures to lessen the effect of a decline in the number of students of a school board, and the categories of school boards.

The regulation may prescribe an indexation formula for the amounts it contains or set indexation rates applicable to those amounts.”

42. Section 473.1 of the Act is amended

(1) by replacing “de l’île de Montréal, in order to take into account special situations” in the first paragraph by “, in order to take into account special situations or responsibilities”;

(2) by striking out “de l’île de Montréal” in subparagraph 3 of the second paragraph.

43. Sections 475 and 475.1 of the Act are replaced by the following section:

“475. The Minister shall, in the budgetary rules referred to in section 472, provide for the payment to the entity in charge of collecting the school tax of a regional balance subsidy, computed in accordance with sections 313.1 to 313.4, to ensure that the school boards of a school tax region may obtain their anticipated complementary revenues computed in accordance with section 313.

The amounts apportioned among the school boards in accordance with the second paragraph of section 318.1 must be taken into account in determining the subsidy amounts granted under the budgetary rules referred to in section 472 and may be considered to stand in lieu of subsidies, in whole or in part.”

44. Section 477.1.1 of the Act is amended by adding the following sentence at the end of the first paragraph: “The Government may, for the same reasons, order that the ownership of an immovable acquired by any entity in charge of collecting the school tax under sections 342 to 344 be transferred to another school board, whether the latter establishes an educational institution or not.”

45. The Act is amended by inserting the following section after section 477.1.5:

“477.1.6. The Minister may, after consulting with the monitoring committee of a school tax region and from the date the Minister determines, relieve the Comité de gestion de la taxe scolaire from its responsibility to act as the entity in charge of collecting the school tax of a school tax region, other than the Montréal school tax region, to entrust it to the school board of the Minister’s choice for the remainder of the Comité’s period of designation, as if the designation had been made in accordance with subdivision 4 of Division VII of Chapter V.”

46. Section 478.5 of the Act is amended

(1) by striking out “de l’île de Montréal”;

(2) by adding the following sentence at the end: “The Minister may also cancel the designation of a school board as the entity in charge of collecting the school tax of a school tax region and designate the Comité de gestion de la taxe scolaire or, at the request of all the school boards of the school tax region other than the school board in charge of collecting the school tax, one of the school boards of that region to act as the entity in charge of collecting the school tax for the remainder of the school board’s period of designation, as if the designation had been made in accordance with subdivision 4 of Division VII of Chapter V.”

47. Sections 481 to 485 of the Act are repealed.

48. Section 487 of the Act is amended by striking out “, in any one of paragraphs 1 to 3, 6 or 8 of section 481 or in section 485”.

49. Section 488 of the Act is repealed.

50. Section 492 of the Act is amended by replacing “school board or the Conseil” by “school board or the Comité de gestion de la taxe scolaire”.

51. Section 715 of the Act is repealed.

52. The Act is amended by inserting the following section after section 723:

“723.0.1. The Comité de gestion de la taxe scolaire replaces the Comité de gestion de la taxe scolaire de l’île de Montréal and the Conseil scolaire de l’île de Montréal. It shall acquire their rights and assume their obligations.”

53. Sections 723.2 to 723.5 of the Act are repealed.

54. The Act is amended by replacing “Comité de gestion de la taxe scolaire de l’île de Montréal” wherever it appears in sections 451, 452, 472, 474, 476, 477, 478, 478.3, 479, 480 and 491 by “Comité de gestion de la taxe scolaire”.

55. The Act is amended by adding the following schedule at the end:

“SCHEDULE I
“(Section 302)

“SCHOOL TAX REGIONS

“The territories identified below are school tax regions.

School tax region	Description of the territory
Abitibi-Témiscamingue	The territory of the Harricana, Lac-Abitibi, Lac-Témiscamingue, Or-et-des-Bois and Rouyn-Noranda school boards.
Bas-Saint-Laurent	The territory of the Fleuve-et-des-Lacs, Kamouraska–Rivière-du-Loup, Monts-et-Marées and Phares school boards.
Capitale-Nationale	The territory of the Capitale, Charlevoix, Découvreurs, Portneuf and Premières-Seigneuries school boards.
Centre-du-Québec	The territory of the Bois-Francs, Chênes and Riveraine school boards.
Chaudière-Appalaches	The territory of the Appalaches, Beauce-Etchemin, Côte-du-Sud and Navigateurs school boards.
Côte-Nord	The territory of the Estuaire, Fer and Moyenne-Côte-Nord school boards.
Estrie	The territory of the Hauts-Cantons, Région-de-Sherbrooke and Sommets school boards.
Gaspésie–Îles-de-la-Madeleine	The territory of the Chic-Chocs, Îles and René-Lévesque school boards.
Lanaudière	The territory of the Affluents and Samares school boards.
Laurentides	The territory of the Laurentides, Pierre-Neveu, Rivière-du-Nord and Seigneurie-des-Mille-Îles school boards.
Laval	The territory of the Commission scolaire de Laval.

Mauricie	The territory of the Chemin-du-Roy and Énergie school boards.
Montérégie	The territory of the Grandes-Seigneuries, Hautes-Rivières, Marie-Victorin, Patriotes, Saint-Hyacinthe, Sorel-Tracy, Trois-Lacs, Val-des-Cerfs and Vallée-des-Tisserands school boards.
Montréal	The territory of the Marguerite-Bourgeoys, Montréal and Pointe-de-l'Île school boards.
Nord-du-Québec	The territory of the Commission scolaire de la Baie-James.
Outaouais	The territory of the Cœur-des-Vallées, Draveurs, Hauts-Bois de l'Outaouais and Portages-de-l'Outaouais school boards.
Saguenay–Lac-Saint-Jean	The territory of the Jonquière, Lac-Saint-Jean, Rives-du-Saguenay and Pays-des-Bleuets school boards. ,.

ACT RESPECTING SCHOOL ELECTIONS

56. Section 1.1 of the Act respecting school elections (chapter E-2.3) is amended by striking out “and pays school taxes to that school board,” in the second paragraph.

57. Section 21 of the Act is amended by replacing the third paragraph by the following paragraph:

“Employees of the Comité de gestion de la taxe scolaire are disqualified for election to the office of school commissioner of any school board of a school tax region for which the Comité is in charge of collecting the school tax.”

ACT RESPECTING MUNICIPAL TAXATION

58. Section 1 of the Act respecting municipal taxation (chapter F-2.1) is amended, in the first paragraph,

(1) by inserting the following definition in alphabetical order:

““entity in charge of collecting the school tax” means the school board or the Comité de gestion de la taxe scolaire so designated under the Education Act (chapter I-13.3);”;

(2) by replacing “that a local municipality or a school board imposes on an immovable or in respect of the immovable if the tax or surtax is imposed regardless of use” in the definition of “**property tax**” by “imposed by a local municipality or a tax imposed under the Education Act on an immovable or, if it is imposed regardless of use, in respect of the immovable”.

59. Section 3 of the Act is amended by inserting “, entity in charge of collecting the school tax” after “school board”.

60. Sections 124, 210 and 245 of the Act are amended by replacing “school board” wherever it appears by “the entity in charge of collecting the school tax”, sections 138.5, 149, 179, 213 and 220.4 of the Act are amended by replacing “school board” wherever it appears by “entity in charge of collecting the school tax” and section 250 of the Act is amended by replacing “a school board” by “an entity in charge of collecting the school tax”.

61. Section 253.35 of the Act is amended by replacing “in the case referred to in section 310” in the second paragraph by “where required under Division VII of Chapter V”.

62. Section 264 of the Act is amended by replacing “a school board” in the last paragraph by “an entity in charge of collecting the school tax”.

63. Section 495 of the Act is amended by replacing “No school board may exercise a taxation power” by “No school board or entity in charge of collecting the school tax may exercise a power relating to taxation”.

REGULATION RESPECTING THE MUNICIPAL AND SCHOOL TAX SYSTEM APPLICABLE TO THE GOVERNMENTS OF THE OTHER PROVINCES, FOREIGN GOVERNMENTS AND INTERNATIONAL BODIES

64. 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 (chapter F-2.1, r. 12) is amended by replacing “school board” in the first paragraph by “to the entity in charge of collecting the school tax of the school tax region in which the immovable is situated”.

REGULATION RESPECTING DETERMINATION OF THE BASE AMOUNT FOR CALCULATION OF THE MAXIMUM YIELD OF THE SCHOOL TAX

65. The Regulation respecting determination of the base amount for calculation of the maximum yield of the school tax (chapter I-13.3, r. 6) is repealed.

TRANSITIONAL AND FINAL PROVISIONS

66. No referendum on the imposition of a tax or surtax may be held under the Education Act (chapter I-13.3), despite sections 308, 345 to 353, 440 to 443, 475, 475.1 and 723.5 of that Act.

67. For the school year 2018–2019,

(1) section 303 of the Education Act is to be read as if “on the Island of Montréal, may levy” in the first paragraph were replaced by “in the Montréal school tax region, shall levy”;

(2) section 308 of the Act is to be read

(a) as if the first paragraph were struck out;

(b) as if “yield of the tax” in the second paragraph were replaced by “tax proceeds of a school board”;

(3) the Act is to be read as if the following section were inserted after section 310:

“310.1. A tax shall be levied in respect of every owner of a taxable immovable on the amount of the standardized assessment of the immovable, or on the amount of its adjusted value under the second and third paragraphs of section 310, that exceeds \$25,000.”;

(4) section 312 of the Act is to be read as follows:

“312. The rate or, where the territory of a school board is situated in more than one school tax region, the rates of the school tax which a school board shall levy for the school year 2018–2019 are shown in Schedule I to the Act to reform the school tax system (*insert the year and chapter number of this Act*).”;

(5) section 313 of the Act is to be read as if “situated in the same school tax region” were inserted at the end of the first paragraph;

(6) section 314 of the Act is to be read as if “Once the school tax is levied” were replaced by “After 1 July 2018”;

(7) section 434.1 of the Act is to be read as if “of the school boards on the island of Montréal to meet their needs” were replaced by “of the Montréal school tax region and in the part of the territory of the Lester-B.-Pearson School Board situated in the territory of the Montérégie school tax region”;

(8) section 434.2 of the Act is to be read as follows:

“434.2. The rate of the school tax levied by the Comité for the school year 2018–2019 for the Montréal school tax region may not exceed \$0.17832 per \$100 of the standardized assessment of the taxable immovables situated in that school tax region.

Nor may the rate exceed the proportion, expressed in dollars per \$100 of the standardized assessment of the taxable immovables, that the total of the maximum school tax proceeds of each school board whose territory is entirely situated in that school tax region according to the computations provided for in section 308, to which a fractional value of the maximum school tax proceeds of the part of the Lester-B.-Pearson School Board situated in that school tax region is added, is of the standardized assessment of the taxable immovables to which section 434.1 applies.

The fractional value is obtained by multiplying the maximum school tax proceeds of the Lester-B.-Pearson School Board for the school year 2018–2019 by the proportion that the number of students enrolled on 30 September of the school year 2017–2018 in any school of the school board situated in the Montréal school tax region is of the total number of students enrolled on that date in all the schools of the school board.”;

(9) section 434.3 of the Act is to be read as if “, 310.1” were inserted after “310”;

(10) section 434.4 of the Act is to be read

(a) as if the first paragraph were replaced by the following paragraph:

“For the purposes of section 434.1 in relation to the part of the territory of the Lester-B.-Pearson School Board situated in the Montérégie school tax region, the Comité shall exercise, on that part of the territory, in accordance with sections 304 to 307, such functions and powers as would have been exercised by the school board if section 303 were applicable to it.”;

(b) as if “on the island of Montréal” in the second paragraph were replaced by “situated in whole or in part in the Montréal school tax region”;

(11) section 434.5 of the Act is to be read

(a) as if “on the island of Montréal” and “in the second and third paragraphs of section 308” in the first paragraph were replaced by “in the Montréal school tax region” and “in section 308”, respectively;

(b) as if the following paragraph were inserted after the first paragraph:

“The request of the Lester-B.-Pearson School Board must concern only the part of its territory situated in the Montréal school tax region. The amount requested may not exceed the fractional value of its maximum school tax proceeds, computed in accordance with the third paragraph of section 434.2.”;

(c) as if “on the island of Montréal” in the second paragraph were replaced by “situated in whole or in part in the Montréal school tax region”;

(12) section 435 of the Act is to be read as follows:

“435. The Comité shall determine the school tax rate for the school year 2018–2019 for the Montréal school tax region.

In addition, the Comité shall provide the school boards, before the adoption of the resolution referred to in the first paragraph of section 434.5, with a projection of the school tax rate that could result if the school boards whose territory is entirely situated in the Montréal school tax region require the maximum school tax proceeds established for each school board by performing the computations provided for in section 308 and if the Lester-B.-Pearson School Board requires the fractional value of the maximum school tax proceeds for the part situated in that school tax region computed in accordance with the third paragraph of section 434.2.

Lastly, the school tax rate applicable for the school year 2018–2019 for the part of the territory of the Lester-B.-Pearson School Board situated in the Montérégie school tax region is \$0.17832 per \$100 of the standardized assessment of the taxable immovables.”;

(13) section 439 of the Act is to be read

(a) as if subparagraph 1 of the first paragraph were replaced by the following subparagraphs:

“(1) each school board whose territory is entirely situated in the Montréal school tax region shall receive, not later than 3 January 2019, that part of the school tax proceeds and, as the case may be, of the balance subsidy provided for in section 475.1 that corresponds to the amount requested by the school board; a school board may not receive any amount in excess of the maximum school tax proceeds resulting from the computations provided for in section 308;

“(1.1) the Lester-B.-Pearson School Board shall receive, not later than 3 January 2019, for the part of its territory situated in the Montréal school tax region, a part of the school tax proceeds and, as the case may be, of the balance subsidy provided for in section 475.1 that corresponds to the amount requested by the school board; the school board may not receive any amount in excess of the fractional value of the maximum school tax proceeds computed in accordance with the third paragraph of section 434.2; and”;

(b) as if the following paragraph were added at the end:

“The Comité shall pay to the Lester-B.-Pearson School Board, not later than 3 January 2019, the school tax proceeds obtained for the part of its territory situated in the Montérégie school tax region.”;

(14) section 475 of the Act is to be read as follows:

“475. The Minister shall, in the budgetary rules set out in section 472, provide for the payment of a balance subsidy to every school board other than a school board to which section 475.1 or 475.1.1 applies. The subsidy shall be fixed by the Minister

(1) by determining, for the school year 2018–2019, the maximum school tax proceeds of the school board by performing the computations provided for in section 308;

(2) by determining, for that school year, the amount that is the school tax proceeds that would have been obtained as at 15 April 2018 by applying the rate or rates shown in Schedule I to the Act to reform the school tax system (*insert the year and chapter number of this Act*) to the immovables that are taxable by the school board, with reference to the value mentioned in section 310.1; and

(3) by subtracting the amount obtained under subparagraph 2 from the amount obtained under subparagraph 1.

Where the result obtained under subparagraph 3 of the first paragraph is less than zero, the result corresponds to tax proceeds in excess of the maximum school tax proceeds computed in accordance with section 308. The excess amount must be deducted from the subsidy that can be paid under section 472 for the school year 2018–2019.

In addition, the tax proceeds obtained for the school year 2018–2019 by a school board in excess of the amount obtained in computing the maximum school tax proceeds, other than that referred to in the second paragraph, is taken into account in determining the subsidy amounts granted under the budgetary rules referred to in section 472 and may be considered to stand in lieu of subsidies, in whole or in part.

The school boards shall send the Minister, according to the form and content determined by the Minister, the information required to compute the balance subsidy.”;

(15) section 475.1 of the Act is to be read as follows:

“475.1. The Minister shall, in the budgetary rules set out in section 472, provide for the payment of a balance subsidy to the Comité de gestion de la taxe scolaire de l’île de Montréal. The subsidy shall be fixed by the Minister

(1) by adding the amounts requested from the Comité for the school year 2018–2019 by the school boards of the Montréal school tax region in accordance with section 434.5;

(2) by determining, for that school year, the amount that is the school tax proceeds that would have been obtained as at 15 April 2018 by applying the rate determined by the Comité under the first paragraph of section 435 for the school year 2018–2019 to all the immovables situated in the Montréal school tax region that are taxable, with reference to the value mentioned in section 310.1; and

(3) by subtracting the amount obtained under subparagraph 2 from the amount obtained under subparagraph 1.

Where the result obtained under subparagraph 3 of the first paragraph is less than zero, it is deemed to be equal to zero.

The Comité shall send the Minister, according to the form and content determined by the Minister, the information required to compute the balance subsidy.”;

(16) the Act is to be read as if the following section were inserted after section 475.1:

“475.1.1. The Minister shall, in the budgetary rules set out in section 472, provide for the payment of a balance subsidy to the Lester-B.-Pearson School Board for the part of its territory situated in the Montérégie school tax region. The subsidy shall be fixed by the Minister

(1) by determining the portion of the maximum school tax proceeds for the part of the territory of the Lester-B.-Pearson School Board situated in the Montérégie school tax region by multiplying the maximum school tax proceeds of the school board for the school year 2018–2019 by the proportion that the number of students enrolled on 30 September of the school year 2017–2018 in any school of the school board situated in the Montérégie school tax region is of the total number of students enrolled on that date in all the schools of the school board;

(2) by determining, for that school year, the amount that is the portion of the school tax proceeds that would have been obtained as at 15 April 2018 by applying the rate specified in the last paragraph of section 435 to the immovables situated in the Montérégie school tax region that are taxable by the Comité de gestion de la taxe scolaire de l'île de Montréal, with reference to the value mentioned in section 310.1; and

(3) by subtracting the amount obtained under subparagraph 2 from the amount obtained under subparagraph 1.

Where the result obtained under subparagraph 3 of the first paragraph is less than zero, the result corresponds to tax proceeds in excess of the portion of the maximum school tax proceeds computed in accordance with subparagraph 1 of the first paragraph. The excess amount must be deducted from the subsidy that can be paid under section 472 for the school year 2018–2019.

In addition, the tax proceeds obtained for the school year 2018–2019 by the Lester-B.-Pearson School Board for the Montérégie school tax region in excess of the amount obtained in computing the portion of its maximum school tax proceeds for that region, other than that referred to in the second paragraph, is taken into account in determining the subsidy amounts granted under the budgetary rules referred to in section 472 and may be considered to stand in lieu of subsidies, in whole or in part.

The Comité de gestion de la taxe scolaire de l'île de Montréal and the Lester-B.-Pearson School Board shall send the Minister, according to the form and content determined by the Minister, the information required to compute the balance subsidy.”

68. The school boards of a school tax region have until 31 August 2018 to designate an entity in charge of collecting the school tax starting from the school year 2019–2020 and inform the Minister in accordance with section 313.6 of the Education Act.

69. Any right or obligation relating to the school tax and existing on 1 July 2019 for each school tax region devolves to the entity in charge of collecting the school tax designated under section 313.6 of the Education Act, enacted by section 6 of this Act, in respect of any immovable situated in that region.

Any amount recovered by the entity in charge of collecting the school tax from that date regarding debts owed prior to that date is remitted to the school board that had jurisdiction on 30 June 2019 in respect of school tax on the immovable concerned.

Any proceedings for the sale of an immovable for non-payment of school taxes or for the redemption of the immovable begun before 1 July 2019 are continued by the entity in charge of collecting the school tax of the school tax region in which the immovable concerned is situated. In addition, judicial proceedings are continued without continuance of suit by the new entity.

70. Despite the second paragraph of section 318.1 of the Education Act, enacted by section 12 of this Act, the apportionment of amounts collected by the entity in charge of collecting the school tax for amounts owed before 1 July 2019 by owners of immovables situated in its school tax region must be carried out in such a way that the amounts are apportioned, among the school boards of its region, in proportion to the unpaid taxes owed to them as at that date.

71. Unless the context indicates otherwise, in any Act, regulation or other document, a reference to the Comité de gestion de la taxe scolaire de l'île de Montréal is a reference to the Comité de gestion de la taxe scolaire.

72. For the purposes of section 313.4 of the Education Act, enacted by section 6 of this Act, the amount for the regionalization of the school tax of a school tax region that is applicable from the school year 2019–2020 is determined by the following formula:

$$(A + B) - (C + D).$$

For the purposes of the formula in the first paragraph,

(1) A is the total of the results obtained under subparagraph 3 of the first paragraph of section 475 or 475.1 of the Education Act for the school year 2018–2019 by any school board whose territory is entirely situated in the school tax region;

(2) B, which may be negative, is the total of the results obtained by performing the following computations for any school board whose territory is situated in part in the school tax region:

(a) multiplying the maximum school tax proceeds of the school board for the school year 2018–2019 by the proportion that the number of students enrolled on 30 September of the school year 2017–2018 in any school of the school board situated in the school tax region is of the total number of students enrolled on that date in all the schools of the school board;

(b) determining, for that school year, the amount that is the portion of the school tax proceeds of the school board that would have been obtained according to the assessment roll updated to 15 April 2018 by applying the rate specified in Schedule I to this Act to the immovables situated in the school tax region that are taxable by the school board, with reference to the value mentioned in section 310.1 of the Education Act; and

(c) subtracting the amount obtained under subparagraph b from the amount obtained under subparagraph a;

(3) C is the exemption compensation amount computed in accordance with section 313.2 of the Education Act, enacted by section 6 of this Act, as if it had been applicable to the school year 2018–2019 by replacing “determined in accordance with section 311” in paragraph 3 of that section by “shown in Schedule I to the Act to reform the school tax system (*insert the year and chapter number of this Act*)”; and

(4) D is the amount for regions with insufficient fiscal resources computed according to the assessment roll updated to 15 April 2018 in accordance with section 313.3 of the Education Act, enacted by section 6 of this Act, as if it had been applicable to the school year 2018–2019, substituting the anticipated complementary revenues for the maximum school tax proceeds of the school tax region.

Where the amount determined by the formula is less than zero, it is deemed to be equal to zero.

For the Montérégie school tax region, the portion of B attributable to the Lester-B.-Pearson School Board corresponds to the result obtained under subparagraph 3 of the first paragraph of section 475.1.1 of the Education Act, enacted by paragraph 16 of section 67. For the Montréal school tax region, B is equal to zero.

73. The provisions of this Act come into force on 1 July 2019, except

(1) sections 35, 66 to 69 and 72, which come into force on (*insert the date that is 30 days after the date of assent to this Act*); and

(2) sections 1 and 2, section 6 to the extent that it enacts the definition of “school tax region” in section 302 and sections 313.5 to 313.11 of the Education Act, and sections 53 and 55, which come into force on 1 July 2018.

SCHEDULE I
(Section 67, paragraph 4)

**SCHOOL TAX RATES FOR THE SCHOOL YEAR 2018–2019 FOR
 SCHOOL BOARDS OTHER THAN THOSE SITUATED IN WHOLE OR
 IN PART ON THE ISLAND OF MONTRÉAL**

School board	School tax region	School tax rate for the school year 2018–2019¹
Central Québec School Board	Bas-Saint-Laurent	\$0.26107
	Saguenay–Lac-Saint-Jean	\$0.30932
	Capitale-Nationale	\$0.13360
	Mauricie	\$0.30932
	Nord-du-Québec	\$0.30551
	Chaudière-Appalaches	\$0.22586
	Centre-du-Québec	\$0.29640
Commission scolaire des Affluents	Lanaudière	\$0.27072
Commission scolaire des Appalaches	Chaudière-Appalaches	\$0.22586
Commission scolaire de la Baie-James	Nord-du-Québec	\$0.30551
Commission scolaire de la Beauce-Etchemin	Chaudière-Appalaches	\$0.22586
Commission scolaire des Bois-Francs	Centre-du-Québec	\$0.29640
Commission scolaire de la Capitale	Capitale-Nationale	\$0.13360
Commission scolaire de Charlevoix	Capitale-Nationale	\$0.13360
Commission scolaire du Chemin-du-Roy	Mauricie	\$0.30932
Commission scolaire des Chênes	Centre-du-Québec	\$0.29640
Commission scolaire des Chic-Chocs	Gaspésie–Îles-de-la-Madeleine	\$0.28420
Commission scolaire au Cœur-des-Vallées	Outaouais	\$0.13694
Commission scolaire de la Côte-du-Sud	Chaudière-Appalaches	\$0.22586

Commission scolaire des Découvreurs	Capitale-Nationale	\$0.13360
Commission scolaire des Draveurs	Outaouais	\$0.13694
Commission scolaire de l'Énergie	Mauricie	\$0.30932
Commission scolaire de l'Estuaire	Côte-Nord	\$0.23901
Commission scolaire du Fer	Côte-Nord	\$0.23901
Commission scolaire du Fleuve-et-des-Lacs	Bas-Saint-Laurent	\$0.26107
Commission scolaire des Grandes-Seigneuries	Montérégie	\$0.17832
Commission scolaire Harricana	Abitibi-Témiscamingue	\$0.13694
Commission scolaire des Hautes-Rivières	Montérégie	\$0.17832
Commission scolaire des Hauts-Bois-de-l'Outaouais	Outaouais	\$0.13694
Commission scolaire des Hauts-Cantons	Estrie	\$0.18434
Commission scolaire des Îles	Gaspésie–Îles-de-la-Madeleine	\$0.28420
Commission scolaire De La Jonquière	Saguenay–Lac-Saint-Jean	\$0.30932
Commission scolaire de Kamouraska–Rivière-du-Loup	Bas-Saint-Laurent	\$0.26107
Commission scolaire du Lac-Abitibi	Abitibi-Témiscamingue	\$0.13694
Commission scolaire du Lac-Saint-Jean	Saguenay–Lac-Saint-Jean	\$0.30932
Commission scolaire du Lac-Témiscamingue	Abitibi-Témiscamingue	\$0.13694
Commission scolaire des Laurentides	Laurentides	\$0.10540
Commission scolaire de Laval	Laval	\$0.23125

Commission scolaire Marie-Victorin	Montérégie	\$0.17832
Commission scolaire des Monts-et-Marées	Bas-Saint-Laurent	\$0.26107
Commission scolaire de la Moyenne-Côte-Nord	Côte-Nord	\$0.23901
Commission scolaire des Navigateurs	Chaudière-Appalaches	\$0.22586
Commission scolaire de l'Or-et-des-Bois	Abitibi-Témiscamingue	\$0.13694
Commission scolaire des Patriotes	Montérégie	\$0.17832
Commission scolaire du Pays-des-Bleuets	Saguenay–Lac-Saint-Jean	\$0.30932
Commission scolaire des Phares	Bas-Saint-Laurent	\$0.26107
Commission scolaire Pierre-Neveu	Laurentides	\$0.10540
Commission scolaire des Portages-de- l'Outaouais	Outaouais	\$0.13694
Commission scolaire de Portneuf	Capitale-Nationale	\$0.13360
Commission scolaire des Premières-Seigneuries	Capitale-Nationale	\$0.13360
Commission scolaire de la Région-de-Sherbrooke	Estrie	\$0.18434
Commission scolaire René-Lévesque	Gaspésie– Îles-de-la-Madeleine	\$0.28420
Commission scolaire de la Riveraine	Centre-du-Québec	\$0.29640
Commission scolaire des Rives-du-Saguenay	Saguenay–Lac-Saint-Jean	\$0.30932
Commission scolaire de la Rivière-du-Nord	Laurentides	\$0.10540
Commission scolaire de Rouyn-Noranda	Abitibi-Témiscamingue	\$0.13694
Commission scolaire de Saint-Hyacinthe	Montérégie	\$0.17832

Commission scolaire des Samares	Lanaudière	\$0.27072
Commission scolaire de la Seigneurie-des-Mille-Îles	Laurentides	\$0.10540
Commission scolaire des Sommets	Estrie	\$0.18434
Commission scolaire de Sorel-Tracy	Montérégie	\$0.17832
Commission scolaire des Trois-Lacs	Montérégie	\$0.17832
Commission scolaire du Val-des-Cerfs	Montérégie	\$0.17832
Commission scolaire de la Vallée-des-Tisserands	Montérégie	\$0.17832
Eastern Shores School Board	Bas-Saint-Laurent Côte-Nord Gaspésie– Îles-de-la-Madeleine	\$0.26107 \$0.23901 \$0.28420
Eastern Townships School Board	Estrie Chaudière-Appalaches Montérégie Centre-du-Québec	\$0.18434 \$0.22586 \$0.17832 \$0.29640
New Frontiers School Board	Montérégie	\$0.17832
Riverside School Board	Montérégie	\$0.17832
Sir Wilfrid Laurier School Board	Laval Lanaudière Laurentides	\$0.23125 \$0.27072 \$0.10540
Western Québec School Board	Outaouais Abitibi-Témiscamingue Laurentides	\$0.13694 \$0.13694 \$0.10540

¹ Rate expressed per \$100 of the standardized assessment of the taxable immovables.

