

Bill 48

**An Act mainly to control the cost of the  
farm property tax and to simplify access  
to the farm property tax credit**

Section 8

**AMENDMENT:**

Insert "and implement" after "analyze" in subparagraph 2 of the third paragraph of proposed section 36.0.1.

*A d p t e  
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Section 8

**AMENDMENT:**

In proposed section 36.0.11:

1. Insert “or an environmental protection by-law of a regional county municipality or a local municipality” after “Environment Quality Act (chapter Q-2)”.
2. Add the following paragraph at the end:

Any person entrusted with the application of an environmental protection by-law of a regional county municipality or a local municipality who ascertains that an offence against a provision of those by-laws has been committed must notify the Minister according to the terms determined by government regulation.

Adopte  
MAB

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Section 8

**AMENDMENT:**

Strike out “despite the provisions of section 244.36.0.1 of the Act respecting municipal taxation (chapter F-2.1),” in the fourth paragraph of proposed section 36.0.13.

*Adopte*  
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Section 8

**AMENDMENT:**

Replace proposed section 36.0.14 by:

“**36.0.14.** In the case of land whose value per hectare exceeds \$1,975, the Minister shall pay, in addition to the amount computed under the first paragraph of section 36.0.13, an amount corresponding to 15% of the amount of municipal property tax based on the value and applicable to the land, multiplied by the fraction of the value per hectare of the land that exceeds \$1,975, by the qualification rate of the land and by the inclusion rate of the taxable value of the unit of assessment that are referred to in section 36.0.13.

As of 1 January 2022, the amount per hectare provided for in the first paragraph shall be indexed by operation of law on 1 January of each year on the basis of the rate corresponding to the annual variation in the Consumer Price Index for Canada as published by Statistics Canada under the Statistics Act (R.S.C. 1985, c. S-19).

For the purposes of the second paragraph, the annual variation in the Consumer Price Index for a year shall be determined according to the terms prescribed by government regulation. The regulation may prescribe the rules for rounding off the indexed amount.

The Minister shall publish the results of the indexation in the *Gazette officielle du Québec*.

Adopté  
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Section 13.1

**AMENDMENT:**

Insert after section 13:

**13.1.** Section 177 of the Act is amended by replacing “14” in the introductory clause of subparagraph 5 of the first paragraph by “14.1”.

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Section 14.1

**AMENDMENT:**

Insert after section 14:

**14.1.** Section 220.12 of the Act is amended by replacing “VII.1” by “VII.0.1”.

*Adopte  
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Section 17.1

**AMENDMENT:**

Insert after section 17:

**17.1** Section 244.36 of the Act is amended by inserting the following subparagraph after subparagraph 1 of the fifth paragraph:

“(1.1) a forest area registered in accordance with section 130 of the Sustainable Forest Development Act (chapter A-18.1);”.

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Section 24.1

**AMENDMENT:**

Insert after section 24:

**24.1.** Section 253.0.1 of the Act is amended by replacing both occurrences of “VII.1” by “VII.0.1”.

*Adopté*

*NRB*



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Section 32

**AMENDMENT:**

Replace by:

**32.** Section 25 of the Act respecting La Financière agricole du Québec (chapter L-0.1) is replaced by the following section:

“**25.** The agency may exercise any function attributed to it by any other law and may carry out any mandate assigned to it by a minister, a body, a partnership or any other person in any field related to its mission.

It shall also carry out any mandate assigned to it by the Government or the Minister of Agriculture, Fisheries and Food.

The costs of carrying out the mandate shall be borne by the mandator.”

Adopte  
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Section 33

**AMENDMENT:**

Replace by:

33. Section 27 of the Act is replaced by the following section:

“27. The agency shall, at the Minister’s request, communicate to the Minister any information, including personal information, that is necessary for the exercise of the Minister’s functions, in particular

(1) for the purposes of the Act respecting the Ministère de l’Agriculture, des Pêcheries et de l’Alimentation (chapter M-14), its regulations or this Act;

(2) for evaluating and formulating the agricultural policy of the Government;

(3) for analyzing and implementing policies, programs or projects, for developing, processing or validating economic, statistical or financial reference data or for achieving the integrated management of financial interventions; and

(4) for ascertaining the eligibility or continued eligibility of persons or enterprises for a benefit or right granted under those Acts, regulations, policies, programs or projects.

The Minister may, for the purposes listed in the first paragraph, communicate to the agency any information, including personal information, that is necessary for the exercise of the agency’s rights and powers.

The Minister shall prescribe in writing the terms according to which the information is to be communicated, specifying in particular the type of information communicated, the steps taken to ensure confidentiality and the security measures involved, and shall send them to the Commission d’accès à l’information at least 30 days before the information is communicated.

Where the Minister considers it necessary and urgent for the protection of the public interest, the information may be communicated before the expiry of the 30-day time limit provided for in the third paragraph, after a notice to that effect is sent to the Commission d'accès à l'information."

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Section 34

**AMENDMENT:**

Withdraw.

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Section 36

**AMENDMENT:**

Replace by:

**36.** The Government must, on the recommendation of the Minister of Agriculture, Fisheries and Food and the Minister of Municipal Affairs and Housing, according to the terms it determines, provide for a transitional financial assistance program for municipalities to reduce the fiscal impact resulting directly from the determination, pursuant to section 231.3.1 of the Act respecting municipal taxation, enacted by section 15, of a maximum taxable value entered on a property assessment roll.

The terms determined must, in particular, take into account the level of fiscal impact for the municipalities concerned.

The program is administered by the Minister of Agriculture, Fisheries and Food.

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Section 37.1

**AMENDMENT:**

Insert after section 37:

**37.1.** The notice of assessment filed in respect of a unit of assessment that includes a parcel of land whose maximum taxable value is determined under section 35 of this Act or under section 231.3.1 of the Act respecting municipal taxation, enacted by section 15 of this Act, must contain an indication of the exemption applicable for the purpose of computing any municipal property tax imposed on the whole territory of a municipality.

The notice of assessment filed in respect of a unit of assessment the forest area of which is registered in accordance with section 130 of the Sustainable Forest Development Act (chapter A-18.1) must contain an indication that the unit or the part of the unit including such an area, as the case may be, belongs to the category of forest immovables provided for in section 244.36.0.1 of the Act respecting municipal taxation, enacted by section 18.

The first and second paragraphs cease to have effect on the date of coming into force of any equivalent provision of a regulation made under paragraph 2 of section 263 of the Act respecting municipal taxation.

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Section 38

**AMENDMENT:**

Replace "and 13 to 29" by ", 13 to 29 and 37.1".

Adopted  
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Section 38.1

**AMENDMENT:**

Insert after section 38:

**38.1.** Despite section 38, the alterations required to be made to a property assessment roll that is in force on (*insert the date of assent to this Act*) and that must apply for the 2021 fiscal year, to take into account the alterations prescribed by the 2020 edition of the Manuel d'évaluation foncière du Québec for the conversion of information relating to the tax apportionments applicable to units of assessment including immovables included in an agricultural operation registered in accordance with a regulation made under section 36.15 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation, must be made not later than 31 December 2020.

To make only those alterations provided for in the first paragraph, the assessor responsible files a global certificate for all the alterations.

No notice of alteration or copy of such a notice need be sent under section 180 of the Act respecting municipal taxation following alterations made by means of the global certificate.

The clerk or secretary-treasurer of the local municipality whose roll is altered by means of the global certificate must give a public notice, as set out in section 75 of the Act respecting municipal taxation, explaining in a general manner that the roll has been altered pursuant to the first paragraph.

No application for review may be filed and no action to quash or set aside may be brought with regard to alterations made by means of the global certificate.

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