



NATIONAL ASSEMBLY

SECOND SESSION

THIRTY-SIXTH LEGISLATURE

Bill 131

**An Act to amend the Education Act as
regards the school tax on the island of
Montréal and amending other legislative
provisions**

Introduction

**Introduced by
Mr Sylvain Simard
Minister of Education**

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EXPLANATORY NOTES

This bill amends the Education Act in order to replace the Conseil scolaire de l'île de Montréal with an administrative body named "Comité de gestion de la taxe scolaire de l'île de Montréal". The mandate of the Comité is to impose and collect the school tax on taxable immovables located on the territory of the school boards on the island of Montréal. The Comité is also responsible for the management of the debt of the Conseil scolaire de l'île de Montréal.

This bill also specifies the rules for the establishment of the rate of the school tax and for the apportionment of its proceeds between the school boards on the island of Montréal.

Lastly, this bill includes transitional provisions and consequential amendments.

LEGISLATION AMENDED BY THIS BILL :

- Act respecting equal access to employment in public bodies (R.S.Q., chapter A-2.01);
- Act respecting Access to documents held by public bodies and the Protection of personal information (R.S.Q., chapter A-2.1);
- Act respecting the Cree Regional Authority (R.S.Q., chapter A-6.1);
- Archives Act (R.S.Q., chapter A-21.1);
- Act respecting prearranged funeral services and sepultures (R.S.Q., chapter A-23.001);
- Act respecting insurance (R.S.Q., chapter A-32);
- Building Act (R.S.Q., chapter B-1.1);
- Act respecting the Caisse de dépôt et placement du Québec (R.S.Q., chapter C-2);
- Savings and Credit Unions Act (R.S.Q., chapter C-4);

- Savings and Credit Unions Act (R.S.Q., chapter C-4.1);
- Charter of the French language (R.S.Q., chapter C-11);
- Code of Civil Procedure (R.S.Q., chapter C-25);
- Act respecting the Communauté urbaine de Montréal (R.S.Q., chapter C-37.2);
- Act respecting the conservation and development of wildlife (R.S.Q., chapter C-61.1);
- Forestry Credit Act (R.S.Q., chapter C-78);
- Act to promote forest credit by private institutions (R.S.Q., chapter C-78.1);
- Act respecting municipal debts and loans (R.S.Q., chapter D-7);
- Act to foster the development of manpower training (R.S.Q., chapter D-7.1);
- Act respecting school elections (R.S.Q., chapter E-2.3);
- Act respecting Financement-Québec (R.S.Q., chapter F-2.01);
- Act respecting municipal taxation (R.S.Q., chapter F-2.1);
- Act respecting security funds (R.S.Q., chapter F-3.2.0.4);
- Education Act (R.S.Q., chapter I-13.3);
- Act respecting the Ministère du Revenu (R.S.Q., chapter M-31);
- Act respecting labour standards (R.S.Q., chapter N-1.1);
- Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10);
- Act respecting the Teachers Pension Plan (R.S.Q., chapter R-11);
- Act respecting the Naskapi Development Corporation (R.S.Q., chapter S-10.1);
- Act respecting the Makivik Corporation (R.S.Q., chapter S-18.1);

- Act respecting trust companies and savings companies (R.S.Q., chapter S-29.01);
- Securities Act (R.S.Q., chapter V-1.1).

Bill 131

AN ACT TO AMEND THE EDUCATION ACT AS REGARDS THE SCHOOL TAX ON THE ISLAND OF MONTRÉAL AND AMENDING OTHER LEGISLATIVE PROVISIONS

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS :

1. The heading of Chapter VI of the Education Act (R.S.Q., chapter I-13.3) is replaced by the following heading :

“COMITÉ DE GESTION DE LA TAXE SCOLAIRE DE L' ÎLE DE MONTRÉAL”.

2. Section 399 of the said Act is amended by replacing the first paragraph by the following paragraph :

“**399.** The Comité de gestion de la taxe scolaire de l'île de Montréal replaces the Conseil scolaire de l'île de Montréal. The Comité shall acquire the rights and assume the obligations of the Council.”

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

“**402.** The Comité is composed of

(1) the director general of each of the school boards situated in whole or in part on the territory of the island of Montréal ; and

(2) two persons designated by the Minister from among the managerial staff of the Ministère de l'Éducation.

The director general of a school board may designate, from the executive staff of the school board, a person to replace the director general.”

4. Section 403 of the said Act is repealed.

5. Section 404 of the said Act is replaced by the following section :

“**404.** The secretary shall take part in the sittings of the Council, but is not entitled to vote.”

6. Section 405 of the said Act is replaced by the following section :

“405. The term of office of the members of the Comité designated by the Minister is two years.

At the end of their term, the members of the Comité designated by the Minister remain in office until they are replaced or reappointed.”

7. Sections 406 to 408 of the said Act are repealed.

8. Section 409 of the said Act is replaced by the following section :

“409. The members of the Comité shall designate a president from among themselves.”

9. Sections 410 and 411 of the said Act are repealed.

10. Section 412 of the said Act is replaced by the following section :

“412. The Comité may delegate certain of its functions and powers to the secretary or to another member of the personnel of the Comité.”

11. Sections 413 and 414 of the said Act are repealed.

12. Section 415 of the said Act is replaced by the following section :

“415. Sections 159, 160, the first paragraph of section 161, the first and second paragraphs of section 163, sections 164 to 166 and sections 169 to 173 apply to the Comité and its members. For the purposes of those provisions, the word “commissioner” means a member of the Comité.”

13. Division III of Chapter VI of the said Act, comprising sections 416 to 419, is repealed.

14. Section 420 of the said Act is amended

(1) by replacing “Council shall appoint a director general” in the first paragraph by “Comité shall appoint a secretary”;

(2) by replacing “200, 201.1 and 201.2, adapted as required, apply to the director general of the Council” in the second paragraph by “201.1 and 201.2 apply, with the necessary modifications, to the secretary of the Comité”.

15. Section 421 of the said Act is replaced by the following section :

“421. The secretary is responsible for the day-to-day management of the activities and resources of the Comité.

The secretary shall see that the decisions of the Comité are carried out, and perform the tasks that are assigned to the secretary by the Comité.”

16. Section 422 of the said Act is amended by replacing “Council shall designate a member of its executive staff to perform the functions of the director general” by “Comité shall designate a person to exercise the functions of the secretary”.

17. Section 423 of the said Act is amended

(1) by replacing “the Council” in the first and second paragraphs by “the Comité”;

(2) by adding the following paragraph after the second paragraph:

“The second paragraph of section 288 also applies to the school boards on the island of Montréal.”

18. The said Act is amended by inserting the following section after section 424:

“424.1. The funds required for the amortization of the principal and the payment of interest on bonds or other evidences of indebtedness or securities issued by the Comité on or after (*insert here the date of coming into force of this section*) shall be derived from the general revenue of the Comité and of the school boards on the island of Montréal.

The funds required for the amortization of the principal and the payment of interest on bonds or other evidences of indebtedness or securities forming part of the debt of the Comité on (*insert here the date of coming into force of this section*) shall be derived from the general revenue of the Comité and of the school boards on the island of Montréal.”

19. The said Act is amended by inserting the following section after section 425:

“425.1. The bonds or other evidences of indebtedness or securities issued by the Comité on or after (*insert here the date of coming into force of this section*) constitute a direct, general and unconditional undertaking of the Comité and of the school boards on the island of Montréal and rank *pari passu* with all other undertakings of the Comité and of the school boards on the island of Montréal in respect of loans not secured by hypothec or other encumbrance.

The same applies to bonds or other evidences of indebtedness or securities forming part of the debt of the Comité on (*insert here the date of coming into force of this section*).”

20. Section 430 of the said Act is repealed.

21. Sections 432 to 434 of the said Act are repealed.

22. Section 434.4 of the said Act is amended

(1) by replacing “of sections 434 and” in the first line of the first paragraph by “of section”;

(2) by replacing the word “Council” in the third line of the first paragraph by the word “Comité”.

23. Section 434.5 of the said Act is amended

(1) by inserting the following paragraph at the beginning:

“434.5. Every year, every school board on the island of Montréal shall require from the Comité the payment of an amount that may not, however, exceed the maximum proceeds of school tax established for the school board by effecting the calculations set out in the second and third paragraphs of section 308.”;

(2) by replacing “Every school board on the island of Montréal” in the first line by “The school boards”.

24. Section 439 of the said Act is replaced by the following section:

“439. The Comité shall apportion, for every school year, the proceeds of school tax and the investment income of all or part of the proceeds according to the following rules:

(1) each school board on the island of Montréal shall receive, not later than 3 January of each year, that part of the proceeds of the school tax that corresponds to the proportion that the amount required by the school board is of the total amount obtained by effecting for each school board on the island of Montréal the calculations set out in the second and third paragraphs of section 308; a school board may not receive any amount in excess of the maximum proceeds of school tax resulting from the calculations set out in the second and third paragraphs of section 308;

(2) the remainder, after deducting the amount determined by the Comité for its purposes, shall be apportioned among the school boards to ensure the upgrading of education in economically disadvantaged areas served by those school boards, at such periods and according to such allocation rules as the Minister establishes after consulting with the school boards on the island of Montréal.

In establishing the allocation rules, the Minister shall take into account the analyses and recommendations of the Comité. The remainder referred to in subparagraph 2 of the first paragraph must be apportioned in a fair and non-discriminatory manner.”

25. Section 440 of the said Act is amended

(1) by replacing “either of the limits contemplated” in the first and second lines of the first paragraph by “the limit referred to”;

(2) by striking out the words “the rate or” in the second line of the third paragraph.

26. Section 444 of the said Act is repealed.

27. Section 446 of the said Act is amended by replacing “278 to 286 and the first and second paragraphs of section 287 apply to the Council” by “279 to 285, the first paragraph of section 286 and the second paragraph of section 287 apply to the Comité”.

28. Section 472 of the said Act is amended by striking out “The budgetary rules must also provide for the allocation of subsidies to the Conseil scolaire de l’Île de Montréal in the case contemplated in section 432.” in the fifth, sixth and seventh lines of the second paragraph.

29. The said Act is amended by inserting the following section after section 475:

“475.1. The Minister shall also provide, in the budgetary rules referred to in section 472, for the payment of equalization grants to a school board on the island of Montréal equal to the amount obtained by subtracting the amount paid to the school board by the Comité de gestion de la taxe scolaire de l’île de Montréal under subparagraph 1 of the first paragraph of section 439 from the maximum yield of the school tax obtained, for the school board, by effecting the calculations set out in the second and third paragraphs of section 308.

For the purposes of this section, any amount that exceeds the amount per student referred to in section 308 that has been approved by a referendum or that a school board must submit to its electors for approval shall not be taken into account.”

30. Sections 400, 401, 426 to 429, 431, 434.1 to 434.4, 435, 436, 445, 452, 473.1, 474, 476, 477, 478, 478.3, 479, 480 and 491 of the said Act are amended by replacing the words “Conseil scolaire de l’île de Montréal” and “Conseil” wherever they appear by the words “Comité de gestion de la taxe scolaire de l’île de Montréal” and “Comité”, respectively.

31. Section 505 of the said Act is repealed.

32. The words “Conseil scolaire de l’île de Montréal” and “Conseil” are replaced by the words “Comité de gestion de la taxe scolaire de l’île de Montréal” and “Comité”, respectively, in the following legislative provisions:

(1) subparagraph 3 of the first paragraph of section 2 of the Act respecting equal access to employment in public bodies (R.S.Q., chapter A-2.01);

- (2) the first paragraph of section 6 of the Act respecting Access to documents held by public bodies and the Protection of personal information (R.S.Q., chapter A-2.1);
- (3) paragraph 1 of the schedule to the Act respecting the Cree Regional Authority (R.S.Q., chapter A-6.1);
- (4) paragraph 6 of the schedule to the Archives Act (R.S.Q., chapter A-21.1);
- (5) the second paragraph of section 26 of the Act respecting prearranged funeral services and sepultures (R.S.Q., chapter A-23.001);
- (6) paragraph 3 of section 93.247 and section 225 of the Act respecting insurance (R.S.Q., chapter A-32);
- (7) paragraph 2 of section 65.4 of the Building Act (R.S.Q., chapter B-1.1);
- (8) section 20.4 of the Act respecting the Caisse de dépôt et placement du Québec (R.S.Q., chapter C-2);
- (9) subparagraph *a* of the first paragraph of section 83 of the Savings and Credit Unions Act (R.S.Q., chapter C-4);
- (10) paragraph 1 of section 256 of the Savings and Credit Unions Act (R.S.Q., chapter C-4.1);
- (11) the schedule to the Charter of the French language (R.S.Q., chapter C-11);
- (12) the second paragraph of article 696 of the Code of Civil Procedure (R.S.Q., chapter C-25);
- (13) the first paragraph of section 330 of the Act respecting the Communauté urbaine de Montréal (R.S.Q., chapter C-37.2);
- (14) paragraph 2 of section 151 of the Act respecting the conservation and development of wildlife (R.S.Q., chapter C-61.1);
- (15) the first paragraph of section 46.2 of the Forestry Credit Act (R.S.Q., chapter C-78);
- (16) the first paragraph of section 55 of the Act to promote forest credit by private institutions (R.S.Q., chapter C-78.1);
- (17) section 39 of the Act respecting municipal debts and loans (R.S.Q., chapter D-7);
- (18) paragraph 1 of section 7 of the Act to foster the development of manpower training (R.S.Q., chapter D-7.1);

(19) the third paragraph of section 21 of the Act respecting school elections (R.S.Q., chapter E-2.3);

(20) paragraph 2 of section 4 of the Act respecting Financement-Québec (R.S.Q., chapter F-2.01);

(21) the second paragraph of section 1 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1);

(22) paragraph 3 of section 36 and section 38 of the Act respecting security funds (R.S.Q., chapter F-3.2.0.4);

(23) the first paragraph of section 31.1.4 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31);

(24) paragraph 5 of the definition of “employer subject to contribution” in section 39.0.1 of the Act respecting labour standards (R.S.Q., chapter N-1.1);

(25) Schedule II to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10);

(26) paragraph 1 of Schedule I to the Act respecting the Teachers Pension Plan (R.S.Q., chapter R-11);

(27) paragraph 1 of Schedule I to the Act respecting the Naskapi Development Corporation (R.S.Q., chapter S-10.1);

(28) the schedule to the Act respecting the Makivik Corporation (R.S.Q., chapter S-18.1);

(29) subparagraph 4 of the first paragraph of section 203 of the Act respecting trust companies and savings companies (R.S.Q., chapter S-29.01);

(30) paragraph 2 of section 41 and section 44 of the Securities Act (R.S.Q., chapter V-1.1).

TRANSITIONAL AND FINAL PROVISIONS

33. Not later than (*insert here the date occurring one year after the date of coming into force of this section*), the Comité de gestion de la taxe scolaire de l’île de Montréal must make a report to the Minister of Education and to the school boards on the island of Montréal on the comparative costs of the various options concerning the collection of the school tax, in particular, the case where Ville de Montréal would be collecting the school tax.

34. The members of the Conseil scolaire de l’île de Montréal in office on (*insert here the date of the day preceding the day of coming into force of this section*) cease on that date to exercise their functions. The Comité de gestion de la taxe scolaire de l’île de Montréal shall, however, pay to them the

remuneration to which they would have been entitled if they had remained in office until the date of the first school election that follows (*insert here the date of coming into force of this section*).

35. A labour contract entered into between the Conseil scolaire de l'île de Montréal and an employee in force on (*insert here the date of introduction of this bill*) cannot be modified and no other labour contract may be entered into after that date by the Conseil scolaire de l'île de Montréal.

36. The employees of the Conseil scolaire de l'île de Montréal in office on (*insert here the date of the day preceding the day of coming into force of this section*) become employees of the Comité de gestion de la taxe scolaire de l'île de Montréal.

37. The Comité de gestion de la taxe scolaire de l'île de Montréal shall analyze its staffing needs having regard to the scope of its mandate.

38. The records and other documents of the Conseil scolaire de l'île de Montréal become the records and documents of the Comité de gestion de la taxe scolaire de l'île de Montréal.

39. The Comité de gestion de la taxe scolaire de l'île de Montréal becomes a party to any proceeding to which the Conseil scolaire de l'île de Montréal was a party, without continuance of suit.

40. Unless the context indicates otherwise, for the purposes of any regulation, by-law, ordinance, order in council, order, contract or other document, the words "Conseil scolaire de l'île de Montréal" or "Conseil" refer to the "Comité de gestion de la taxe scolaire de l'île de Montréal".

41. The by-laws, resolutions or ordinances of the Conseil scolaire de l'île de Montréal in force on (*insert here the date of coming into force of this section*) remain in force, to the extent that they are compatible with this Act, insofar as their object has not been attained or until they are replaced or repealed.

All acts performed before (*insert here the date of coming into force of this section*) by the Conseil scolaire de l'île de Montréal under a provision that is replaced or repealed by this Act retain their effects while expedient. Where that is the case, they are deemed to have been performed under the equivalent provision of this Act.

42. The provisions of this Act come into force on (*insert here the date of assent to this Act*), except paragraph 2 of section 17, which comes into force on the date to be fixed by the Government.