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# NATIONAL ASSEMBLY

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FIRST SESSION

THIRTY-FIFTH LEGISLATURE

Bill 85

**An Act to amend the Act  
respecting the Ministère de  
l'Agriculture, des Pêcheries et  
de l'Alimentation and the Act  
respecting municipal taxation**

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**Introduction**

**Introduced by  
Mr Marcel Landry  
Minister of Agriculture, Fisheries and Food**



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#### EXPLANATORY NOTES

*This bill amends the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation for the purpose, in particular, of revising the terms and conditions applicable to the partial refunding of property taxes by the Minister. To that end, the bill establishes new rules for the calculation of refunds.*

*The bill abolishes the Minister's power to exclude certain immovables from a refund of property taxes. The immovables that will not be included in the immovables of an agricultural operation will be determined by regulation of the Government. The bill also abolishes advance payments on refunds, repayments of refunded taxes to the Minister for unproductive areas and repayments to the Minister of certain sums where an authorization has been granted by the Commission de protection du territoire agricole du Québec.*

*Under the bill, the owners of registered agricultural operations that have not generated the required gross revenue because of a new animal production at the developmental phase or because production is temporarily limited due to exceptional natural causes will become entitled to a refund.*

*In addition, the bill extends the period for registration of an agricultural operation for reimbursement purposes until 31 March of the year following the expiry of the fiscal year for which an application for reimbursement is made.*

*Moreover, the bill provides that an agricultural operation will have to generate a minimum gross revenue to qualify for a tax reimbursement. To that end, the Government is authorized to make regulations determining registration conditions, fixing the minimum gross revenue giving rise to a reimbursement and, where expedient, providing for exemptions.*

*Lastly, a period of thirty days is allotted for the filing of an appeal from certain decisions of the Minister to the Régie des marchés agricoles et alimentaires du Québec. The bill also contains the necessary consequential amendments and transitional provisions.*



## Bill 85

### **An Act to amend the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation and the Act respecting municipal taxation**

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

**1.** Section 36.2 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (R.S.Q., chapter M-14) is amended

(1) by striking out the words “and that was so registered at anytime during the fiscal year for which an application for reimbursement is made” in the second, third and fourth lines of subparagraph 1 of the first paragraph;

(2) by replacing the words “or where” in the fifth line of subparagraph 3 of the first paragraph by the word “, where” and by adding, at the end of subparagraph 3 of the first paragraph, the words “, where new animal production, at the developmental phase and intended to produce such revenue, is involved or where production is limited temporarily by reason of exceptional natural causes”;

(3) by adding, after subparagraph 3 of the first paragraph, the following subparagraphs:

“(4) that produced gross revenue equal to or greater than the amount prescribed by regulation, unless the agricultural operation benefits from an exemption determined by regulation;

“(5) for which the annual contribution referred to in Division VIII of the Farm Producers Act (R.S.Q., chapter P-28) has been paid.”;

(4) by inserting the words “and sent” after the word “writing” in the first line of the second paragraph;

(5) by inserting the words “and sent” after the word “writing” in the second line of the third paragraph.

**2.** Section 36.3 of the said Act is amended by striking out the third paragraph.

**3.** Section 36.4 of the said Act is replaced by the following section:

**“36.4** The amount reimbursed by the Minister is calculated on the basis of one of the following amounts:

(1) the amount of real estate taxes and compensations qualified for reimbursement;

(2) the amount representing 2 % of the total value of the immovables situated in the agricultural zone and forming part of the agricultural operation;

(3) the amount representing 30 % of the gross revenue produced by the agricultural operation during the calendar year that ended before the beginning of the fiscal year for which an application for reimbursement is made.

The amount reimbursed shall correspond to the lesser of those amounts where that amount is less than \$300.

Where the amount claimed is greater than \$300, the Minister shall reimburse, without, however, ever exceeding the lesser of the amounts mentioned in the first paragraph, an amount the total of which shall correspond to the result obtained by adding

(1) \$300;

(2) 70 % of the school real estate taxes and compensations and of the amount of municipal real estate tax obtained by multiplying the total value of the immovables, up to \$800 per hectare in the case of land, by the taxation rate, for such portion of the amount of real estate tax and compensations that exceeds \$300; and

(3) 90 % of the amount obtained by multiplying such portion of the value of the land that exceeds \$800 per hectare by the taxation rate.

However, in the case of an agricultural operation which, for any of the reasons mentioned in subparagraph 3 of the first paragraph of section 36.2, did not produce an average gross revenue from agricultural products of at least \$150 per hectare included in the agricultural zone in the calendar year that ended before the beginning of the fiscal year for which an application for reimbursement is made, or of an agricultural operation which is exempted from the obligation to produce such minimum gross revenue to qualify for reimbursement, the Minister shall not, in his calculation, take account of subparagraph 3 of the first paragraph.”

**4.** Sections 36.5 and 36.6 of the said Act are repealed.

**5.** Section 36.7 of the said Act is replaced by the following section:

**“36.7** The Minister shall reimburse the amount established pursuant to section 36.4 within 60 days after the day on which the application for reimbursement is received.”

**6.** Section 36.8 of the said Act is amended

(1) by striking out the words “or where it gives its authorization for the use of all or part of an agricultural operation for residential, commercial or industrial development purposes,” in the third, fourth and fifth lines of the first paragraph;

(2) by striking out the words “or authorization” in the first line of the second paragraph;

(3) by striking out the third paragraph;

(4) by striking out the words “or from the registered agricultural operation” in the second line of the fourth paragraph;

(5) by replacing the word “fourth” in the first line of the fifth paragraph by the word “third”.

**7.** Section 36.9 of the said Act is amended by replacing the word “fourth” in the fourth line by the word “third”.

**8.** Section 36.12 of the said Act is amended by striking out the words “and of the application for an advance” in the second line of paragraph 1 and the words “and the application for an advance” in the second line of paragraph 2.

**9.** Section 36.13 of the said Act is amended by replacing the words “ of the first paragraph of section 36.2 is not fulfilled, makes an exclusion under the third paragraph of section 36.3, or makes a reduction under section 36.5,” in the third and fourth lines by the words “or 4 of the first paragraph of section 36.2 is not fulfilled”.

**10.** Section 36.14 of the said Act is amended by adding, at the end of the first paragraph, the words “within thirty days after the day on which a copy of the decision is sent”.

**11.** Section 36.15 of the said Act is amended

(1) by replacing the words “and “agricultural product”” in the second line of paragraph 1 by the words “, “agricultural product” and “gross revenue””;

(2) by inserting, after paragraph 1, the following paragraphs:

“(1.1) determine conditions for the registration of an agricultural operation;

“(1.2) determine the minimum gross revenue that must be produced by a registered agricultural operation to qualify for a reimbursement of real estate taxes and compensations;

“(1.3) exempt, on the conditions and for the period it determines, an agricultural operation from the minimum gross revenue requirement to qualify for reimbursement;”;

(3) by striking out the word “annual” in the second line of paragraph 4;

(4) by striking out the word “annual” in the first line of paragraph 5;

(5) by striking out paragraph 8.

**12.** Section 131.1 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1), amended by section 30 of chapter 30 of the statutes of 1994, is again amended

(1) by striking out the words “an advance out of” in the third line of the second paragraph;

(2) by replacing the words “section 36.6” in the fifth line of the second paragraph by the words “the second paragraph of section 36.2”;

(3) by striking out the words “, or receives an application for the reimbursement of such taxes and compensations under the second paragraph of section 36.2 of that Act” in the seventh, eighth and ninth lines of the second paragraph.

**13.** For the purposes of Division VII.1 of the Act respecting the Ministère de l’Agriculture, des Pêcheries et de l’Alimentation and of any legislative or regulatory provision that is applicable to an agricultural operation registered in accordance with a regulation under section 36.15 of the said Act, until such time as the definition of “agricultural operation” in that regulation is amended, any immovable used primarily or intended for residential, industrial, commercial, leisure, recreation or sports purposes does not form part of an agricultural operation.

Such exception does not apply to an immovable used primarily or intended either for the processing of an agricultural product of the agricultural operation or for the packaging or marketing of such a product in a raw state or after being processed on the premises of the agricultural operation.

**14.** This Act has effect for the purposes of the reimbursement of real estate taxes and compensations payable for any school fiscal year from the 1995-96 school fiscal year and for any municipal fiscal year from the 1996 municipal fiscal year.

**15.** This Act comes into force on (*insert here the date of assent to this Act*).