



NATIONAL ASSEMBLY

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Bill 69

An Act to amend the Education Act and the Act respecting private education

Introduction

**Introduced by
Mr Claude Ryan
Minister of Education**

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EXPLANATORY NOTES

This bill makes various amendments to the Education Act respecting the terms and conditions governing the financing of school boards and the Conseil scolaire de l'île de Montréal.

By these amendments, the bill gives the school boards and the Conseil scolaire de l'île de Montréal broader taxing powers by raising the legal limits. However, it requires the Conseil to follow certain rules fixed in the Act in distributing among the school boards the entire yield of the tax it levies.

The bill authorizes the Government to make regulations prescribing rules for establishing the maximum yield of the tax that may be levied by the school boards. It replaces the rules regarding equalization grants that the Minister of Education pays to school boards.

The bill makes a number of corrections of detail to the Education Act.

The bill also amends the Act respecting private education in order to update, for the school year 1990-91, the base amount for each student for determining the grants payable to institutions declared to be of public interest or recognized for purposes of grants.

Lastly, the bill contains transitional and final provisions.

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THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 219 of the Education Act (R.S.Q., chapter I-13.3) is replaced by the following section:

“219. Every school board shall prepare and transmit to the Minister the documents and information he requests for the exercise of his duties and powers at such time and in such form as he prescribes.”

2. Section 307 of the said Act, amended by section 35 of chapter 8 of the statutes of 1990, is again amended by inserting the words “that are under the jurisdiction” after the word “schools” in the sixth line of the first paragraph.

3. Section 308 of the said Act is replaced by the following section:

“308. Where the school board levies a tax the rate of which exceeds \$0.35 per \$100 of the standardized assessment of taxable immovables or a portion of that assessment included in its real estate tax base or the yield of which, established at the time of the adoption of its budget, exceeds the amount computed under the following paragraphs, the tax is subject to the approval of the electors in accordance with sections 345 to 353.

The maximum yield of the tax for one school year shall be computed

(1) by multiplying the amount per student determined for the year by the allowable number of students for the same year established in the manner prescribed by regulation of the Government;

(2) by adding, where the allowable number of students is 1 000 or more, the base amount determined for that year.

For the school year 1990-91, the amount per student is \$500 or, where the allowable number of students is under 1 000, \$650, and the base amount is \$150 000. For each subsequent school year, the amounts per student and the base amount shall be obtained by applying the rates of increase fixed by regulation to those for the preceding year."

4. Section 309 of the said Act is repealed.

5. Section 312 of the said Act is amended by replacing the second paragraph by the following paragraph:

"Where a school board has been authorized to incur expenses before the approval of its budget, it may, notwithstanding the first paragraph, set the school tax rate."

6. Section 348 of the said Act, amended by section 38 of chapter 8 of the statutes of 1990, is again amended by replacing the second paragraph by the following paragraph:

"Beneath shall appear whichever of the following notes is appropriate:

(If the limit it is proposed to exceed is the tax rate:)

"NOTE: This rate corresponds to (x) cents per \$100 of standardized assessment more than the legal limit.

If the levy of the tax is approved, the rate of this tax constitutes the new legal limit for that purpose for the school year *(insert here the school year)* and the following three school years."

(If the limit it is proposed to exceed is the maximum yield of the tax:)

"NOTE: The anticipated revenue from this tax corresponds to \$ (w) , which is \$ (x) more than the legal maximum yield; the amount per student has been raised to \$ (y) , which is \$ (z) more than the legal limit.

If the levy of the tax is approved, the amount of \$ (*y*) mentioned above constitutes the new amount per student for computing the maximum yield of the tax prescribed by law for the school year (*insert here the school year*) and the following three school years.”

(*Or, if it is proposed to exceed both limits:*)

“NOTE: The rate of this tax corresponds to (*v*) cents per \$100 of standardized assessment more than the legal limit.

The anticipated revenue from this tax corresponds to \$ (*w*), which is \$ (*x*) more than the legal maximum yield; the amount per student has been raised to \$ (*y*), which is \$ (*z*) more than the legal limit.

If the levy of the tax is approved, the rate of this tax and the amount of \$ (*y*) mentioned in the second paragraph constitute the maximum yield of the tax and the new amount per student for computing the maximum yield of the tax for the school year (*insert here the school year*) and the following three school years.”

7. Section 352 of the said Act, amended by section 39 of chapter 8 of the statutes of 1990, is replaced by the following section:

“352. Where the school tax is approved, the rate or the amount per student higher than that provided in section 308 constitutes the new rate or the new amount per student for the purposes of that section for the school year in question and the following three school years.”

8. Section 389 of the said Act is amended by inserting the words “that are under the jurisdiction” after the word “school” in the fifth and seventh lines of the first paragraph.

9. Section 434 of the said Act, amended by section 47 of chapter 8 of the statutes of 1990, is replaced by the following sections:

“434. The Council may levy a school tax on every taxable immovable situated in the territory of the school boards on the island of Montréal to ensure the upgrading of instruction in underprivileged areas of those school boards.

“434.1 The Council shall levy a school tax on every taxable immovable situated in the territory of the school boards on the island of Montréal to meet their needs.

“434.2 The rate of the school tax levied by the Council cannot exceed \$0.35 per \$100 of the standardized assessment of taxable

immovables or a portion of that assessment included in the real estate tax base of the school boards on the island of Montréal nor can the yield of the tax, established at the time of the adoption of the budget of those school boards, exceed the total of the amounts obtained by applying, for each school board on the island of Montréal, the method of computation prescribed in the second and third paragraphs of section 308.

“434.3 Sections 302, 310, the first and second paragraphs of section 311 and section 312, adapted as required, apply to taxation by the Council.

“434.4 For the purposes of sections 434 and 434.1, where part of the territory of a school board on the island of Montréal is situated outside the island of Montréal, the Council 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.

For determining the real estate tax base of a school board on the island of Montréal, the second paragraph of section 303 and sections 304 to 307 apply, where such is the case, as if the school tax were levied by the school board itself.

“434.5 Every school board on the island of Montréal shall prepare and transmit to the Council the documents and information it requests for the purposes of school taxation.”

10. Section 438 of the said Act is repealed.

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

“439. The Council shall apportion the entire proceeds of the school tax among the school boards on the island of Montréal, according to the following rules:

(1) each school board shall receive the amount it has required, up to an amount equal to the lesser of the limits determined pursuant to section 308, as if the school tax were levied by the school board itself;

(2) the remainder shall be apportioned among the school boards to the extent and according to the rules indicated by resolution of the Council.”

12. Section 440 of the said Act, amended by section 50 of chapter 8 of the statutes of 1990, is again amended

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

“440. Where a school board requires an amount exceeding either of the limits contemplated in paragraph 1 of section 439, the school board shall collect the excess itself by way of a surtax.”;

(2) by replacing the third paragraph by the following paragraph:

“Where the surtax is approved, it shall apply to the school year for which it is levied, and the school board may collect the amount by which the rate or the amount per student exceeds that contemplated in section 308 for the following three school years without exceeding the lesser of the new limits.”

13. Section 444 of the said Act, amended by section 51 of chapter 8 of the statutes of 1990, is again amended by replacing the first paragraph by the following paragraph:

“444. Where the full amount of expenditures of the Council incurred to ensure the upgrading of instruction in underprivileged areas of school boards exceeds the difference between the total amount of expenditure of the school boards on the island of Montréal for the payment of which a tax is levied under section 434.1 and the aggregate of the amounts obtained by making, for each school board on the island of Montréal, the computations provided for in the second and third paragraphs of section 308 or where such amount brings the taxation rate of the tax above \$0.35 per \$100 of the standardized assessment of immovables taxable by the Council, the tax levied by the Council shall be submitted to the electors of the school boards on the island of Montréal for approval in accordance with sections 345 to 353.”

14. The said Act is amended by inserting, after section 455, the following section:

“455.1 For computing the maximum yield of the tax prescribed in section 308, the Government shall, by regulation,

(1) determine the rules for establishing the allowable number of students, specifying the students or categories of students that may be taken into account and prescribing a weighting index applicable to each student which may vary according to the categories of students;

(2) fix the rates of increase of the amounts per student;

(3) fix the rate of increase of the base amount.”

15. Section 475 of the said Act is replaced by the following section:

“475. The Minister shall, in the budgetary rules contemplated in section 472, provide for the payment of an equalization grant to every school board establishing that its fiscal resources are insufficient for a particular school year. The grant shall be equal to the amount of the insufficiency, computed at the time of the adoption of the school board’s budget

(1) by determining, for that school year, the maximum yield of the school tax that could be levied by the school board, applying the method of computation prescribed in the second and third paragraphs of section 308;

(2) by determining, for the same school year, the yield of a school tax that could be levied by the school board at the maximum rate prescribed in section 308;

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

For the purposes of the first paragraph, the rate or the amount per student higher than that contemplated in section 308 that has been approved by referendum or that the school board must submit to its electors for approval shall not be taken into account.”

16. Section 508 of the said Act is repealed.

17. Section 14.1 of the Act respecting private education (R.S.Q., chapter E-9) is replaced by the following section:

“14.1 For the school year 1990-91, the base amounts are

(1) \$1 361 at the preschool level;

(2) \$1 998 at the primary level;

(3) \$2 852 at the secondary level;

(4) at the college level

(a) \$3 521 for the general education program;

(b) \$6 061 for the biology technology program;

(c) \$4 505 for the physics technology program;

(d) \$4 265 for the humanities technology program;

- (e) \$3 864 for the administration technology program;
- (f) \$4 848 for the liberal arts program.

These amounts shall be modified by the Government every year to take account of the rates of variation in the amount of the grants paid in the same school year to the school boards and general and vocational colleges, not including, however, grants paid for expenses peculiar to the public system."

18. Section 17.1 of the said Act is replaced by the following section:

"17.1 For the school year 1990-91, the base amounts are

- (1) \$994 at the preschool level;
- (2) \$1 467 at the primary level;
- (3) \$2 104 at the secondary level;
- (4) at the college level
 - (a) \$2 642 for the general education program;
 - (b) \$4 546 for the biology technology program;
 - (c) \$3 379 for the physics technology program;
 - (d) \$3 199 for the humanities technology program;
 - (e) \$2 898 for the administration technology program;
 - (f) \$3 634 for the liberal arts program.

These amounts shall be modified by the Government every year to take account of the rates of variation in the amount of the grants paid in the same school year to the school boards and general and vocational colleges, not including, however, grants paid for expenses peculiar to the public system."

19. Where the school tax levied by a school board for the school year 1988-89 or 1989-90 has been approved by referendum, the rate higher than the limit provided in section 308 of the Education Act, enacted by this Act, and the percentage of the net expenditure defined in section 309, as it read on (*insert here the date preceding that of assent to this Act*), higher than the maximum yield of the tax as provided in section 308, constitute, respectively, the maximum rate and the maximum yield of the tax for the purposes of section 308 for

the school year 1990-91 and, if it was levied in 1989-90, for the school year 1991-92.

20. The budgetary rules contemplated in section 472 of the Education Act and established for the school year 1990-91 are hereby validated.

21. For the purposes of section 277 of the Education Act for the school year 1990-91, the school board shall submit its operating, investment and debt service budget to the Minister of Education before 30 September 1990.

The school board may, from 1 July to 30 October 1990, incur the amount of expenditures or the percentage of the amount of expenditures for the preceding school year determined by the Minister of Education.

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