

# Gazette officielle du Québec

(English Edition)

Part 2

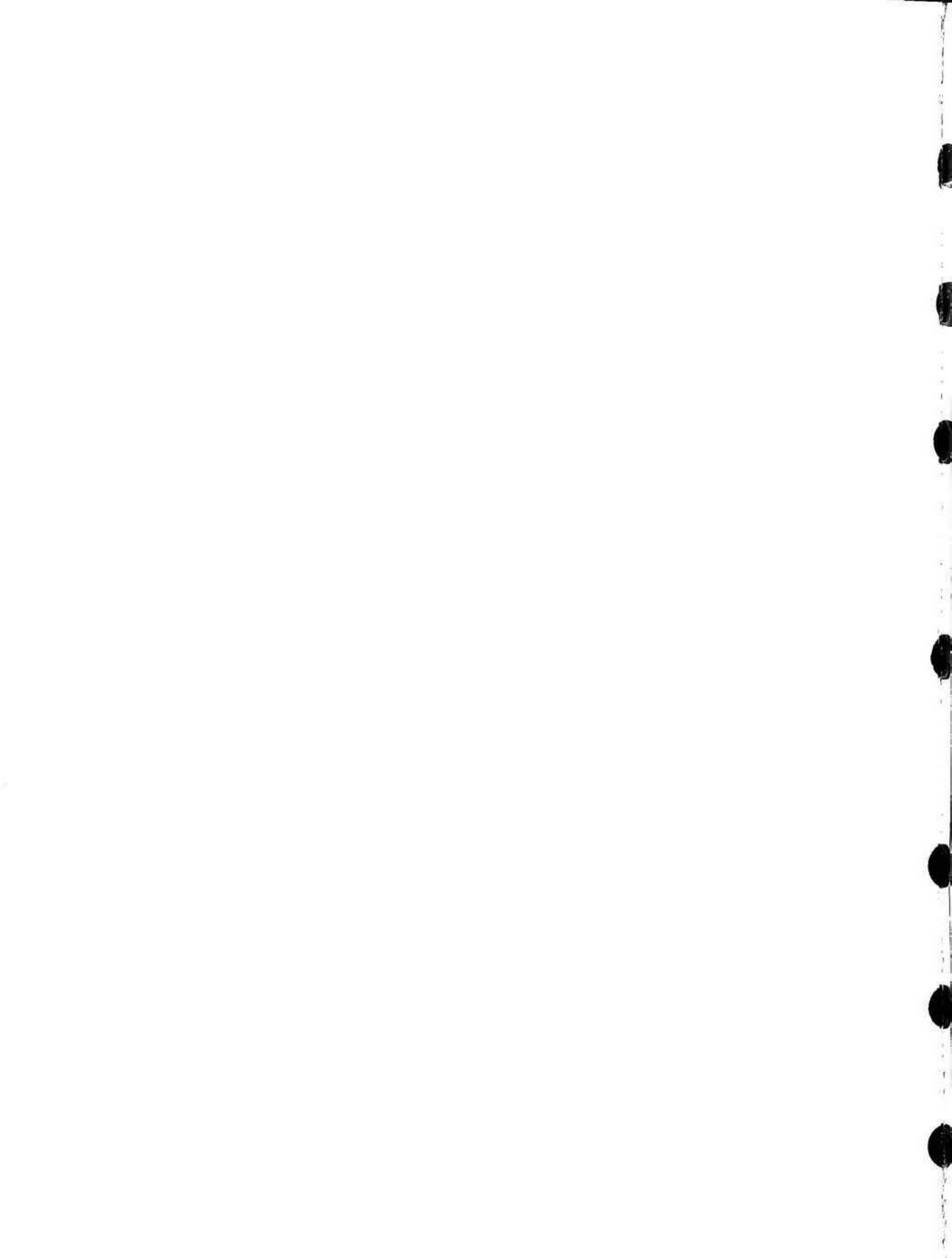
Laws and  
Regulations

Volume 115

28 September  
1983

No. 41

Québec 



# Gazette officielle du Québec

## Part 2 Laws and Regulations

Volume 115  
28 September 1983  
No. 41

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2° proclamations of Acts;

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6° rules of practice made by judicial courts and quasi-judicial tribunals;

7° drafts of the texts mentioned in paragraph 3 whose publication in the *Gazette officielle du Québec* is required by law before their adoption or approval by the Government.

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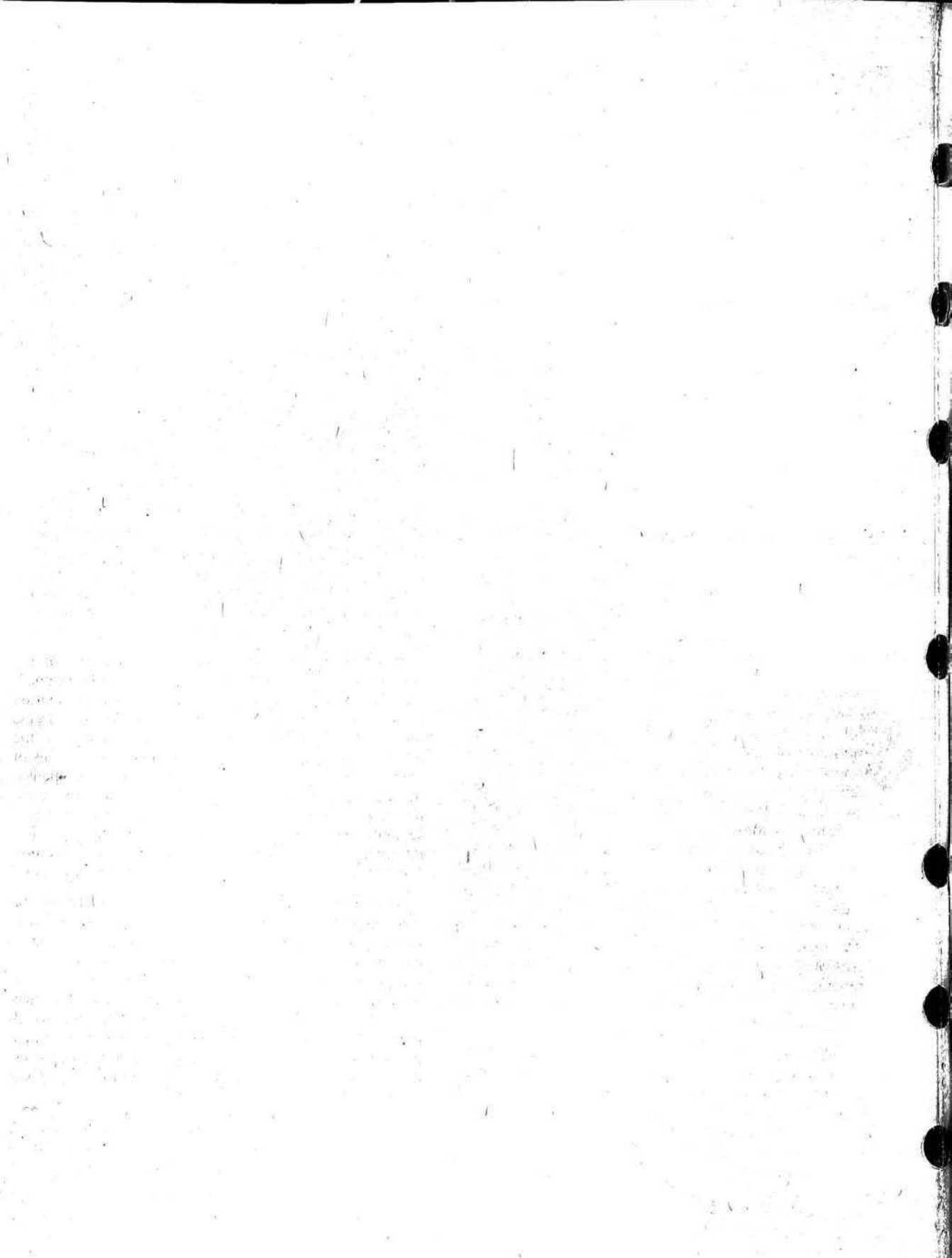
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## Orders in Council

Gouvernement du Québec

### O.C. 1769-83, 1 September 1983

An Act respecting municipal taxation  
(R.S.Q., c. F-2.1)

#### Government participation in the financing of municipal corporations

CONCERNING the Regulation respecting government participation in the financing of municipal corporations

WHEREAS, under paragraph 2 of section 262 of the Act respecting municipal taxation (R.S.Q., c. F-2.1), the Government may, by regulation, increase the percentage provided in the second, third or fourth paragraph of section 255 of the Act; list the types of immoveables or of places of business comprised in a category contemplated in section 255 of the Act, or excluded therefrom; prescribe the rules for computing the aggregate taxation rate of a municipal corporation, for the purposes of section 255 of the Act; designate the person who pays the amount contemplated in section 254 of the Act and prescribe the other terms and conditions of that payment; designate different persons or prescribe different terms and conditions according to such classes of immoveables or places of business as it may determine; prescribe rules of payment or refunding applicable to the amount contemplated in section 254 of the Act in cases of changes made to the roll or when a new roll is prepared to replace a roll that has been quashed or declared null; prescribe the payment and mode of computation of interest in cases of late payment of the amount referred to in section 254 of the Act, including the payment or refund applicable in cases of changes made to the roll or when a new roll is prepared; and prescribe the time limit within which the demand for payment contemplated in section 254.1 of the Act must be made;

WHEREAS, under paragraph 5 of section 262 of the Act respecting municipal taxation, the Government may, by regulation, prescribe the payment to municipal corporations in whose territory farms or woodlots are situated of a sum of money of an amount equal to the whole or part of the difference between the amount of the municipal real estate taxes imposed in conformity with sections 214 and 217 of the Act, for a particular fiscal period, in respect of the farms or woodlots

situated in their respective territories, and the amount of the municipal real estate taxes that would be exigible for the same fiscal period in respect of such farms or woodlots if those sections did not apply; prescribe the rules for computing the part of the difference mentioned above; and designate the person who is to pay the sum and prescribe the other terms and conditions of that payment;

WHEREAS, under paragraph 6 of section 262 of the Act respecting municipal taxation, the Government may, by regulation, prescribe the terms and conditions of payment of the amount contemplated in section 260 of the Act, including the designation of the person paying it, and prescribe the periods that a demand for payment contemplated in section 260.1 of the Act must cover;

WHEREAS, under paragraph 7 of section 262 of the Act respecting municipal taxation, the Government may, by regulation, prescribe the rules for computing the sum provided for in section 261 of the Act; define the fiscal potential of a municipal corporation and the average fiscal potential of the municipal corporations of Québec; specify the nature of the taxes or compensations contemplated in section 261 of the Act; divide the municipal corporations into categories, and prescribe separate rules of computation for each category; and designate the person who is to pay the sum and prescribe the other terms and conditions of that payment;

WHEREAS, under paragraph 9 of section 262 of the Act respecting municipal taxation, the Government may, by regulation, prescribe the enumeration used to determine the population of a municipal corporation for the purposes of a regulation made under this Act and authorize the Minister of Municipal Affairs to determine the population of a municipal corporation for such purposes in the case where an incorporation, a change in a municipal territory, an amalgamation or an annexation has occurred since the enumeration used was made;

WHEREAS the Government made the Regulation respecting government participation in the financing of municipal corporations (R.R.Q., 1981, c. F-2.1, r. 7)

WHEREAS it is expedient to replace the Regulation;

WHEREAS a Draft Regulation was published in the *Gazette officielle du Québec* on 18 May 1983, in accordance with section 266 on the Act respecting municipal taxation, and whereas the 60-day period fixed in that section has expired;

WHEREAS, under the third and fourth paragraphs of section 266 of the Act, a replacement regulation made under the Act comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date fixed therein;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Municipal Affairs:

THAT the Regulation respecting government participation in the financing of municipal corporations, attached hereto, be issued.

LOUIS BERNARD,  
*Clerk of the Conseil exécutif*

## Regulation respecting government participation in the financing of municipal corporations

An Act respecting municipal taxation (R.S.Q., c. F-2.1, s. 262, par. 2, 5, 6, 7 and 9)

### DIVISION 1

#### COMPENSATION IN LIEU OF MUNICIPAL PROPERTY TAXES AND BUSINESS TAX IN RESPECT OF CERTAIN PROPERTY AND CERTAIN PLACES OF BUSINESS

##### §1. *Compensation by whom paid*

1. Subject to the second paragraph of this section, the payment prescribed by section 254 of the Act respecting municipal taxation (R.S.Q., c. F-2.1) shall be made to any municipal corporation entitled to it by the Minister of Municipal Affairs.

Compensation in lieu of business tax, in respect of activities of the Crown in right of Québec carried on in a place of business outside its properties, shall be paid to any municipal corporation entitled to it by the Minister of Public Works and Supply.

##### §2. *Types of property or places of business excluded from a category prescribed by section 255 of the Act*

2. For the purposes of the payment prescribed in section 254 of the Act, the following property and places of business are excluded from the class of property and places of business prescribed by the first paragraph of section 255 of the Act:

(1) a roadside rest area, a facility or construction forming part of the road network;

(2) land constituting or intended to constitute the area dedicated to a public highway or to a construction forming part of a public highway;

(3) land belonging to the Crown in right of Québec, except when it is located entirely or partly in a built-up sector of the territory of a municipal corporation and is entirely or partly provided with municipal road, water and sewer services, in which case, that land or part of land so located and provided is not excluded up to the average dimensions of the lands on which the buildings located in that sector are constructed;

(4) the bed of a watercourse or lake, submerged land or beach lots;

(5) a park opened under an Act of Parliament, except the part attributable to the buildings thereon;

(6) a wildlife reserve, a development and conservation zone or a controlled zone within the meaning of the Wild-life Conservation Act (R.S.Q., c. C-61), except the part attributable to the buildings thereon;

(7) an ecological reserve within the meaning of the Act respecting ecological reserves (R.S.Q., c. R-26), except the part attributable to the buildings.

3. For the purposes of the payment prescribed by the second paragraph of section 254 of the Act, a place of business where an activity similar to the normal activities of a person described in paragraph 13, 14, 15 or 16 of section 204 of the Act is carried on, is excluded from the category of places of business described in the first paragraph of section 255 of the Act.

##### §3. *Increase in the percentage prescribed by the fourth subsection of section 255 of the Act*

4. The percentage prescribed by the fourth subsection of section 255 of the Act is increased to 50 %.

##### §4. *Rules for Computing the Overall Rate of Taxation*

5. For the purposes of the second, third and fourth paragraphs of section 255 of the Act, the overall rate of taxation of a municipal corporation is the figure fixed under paragraph 1 divided by that fixed under paragraph 2:

(1) the total amount of revenue from taxes or compensation assessed by the municipal corporation for which the sum prescribed by section 254 of the Act is payable, for the fiscal year and collected during that year, except those arising from:

(a) business tax;

(b) compensation prescribed by section 205 of the Act;

(c) compensation prescribed by section 231 of the Act;

(d) any tax, annual duty, permit or licence prescribed by a provision replaced, omitted or repealed by any provision or by the Schedule to which section 584 of the Act refers;

(e) real estate tax payable under the first paragraph of section 208 of the Act;

(f) compensation payable for providing a municipal service in respect of property that is not taxable and that belongs to the Crown in right of Canada or Québec or to an agency of the former; or to the " Société de la Place des Arts de Montréal "; and

(g) a tax levied under the Peddlers Act (R.S.Q., c. C-30);

(2) the total amount of the taxable value of the municipal corporation for the same fiscal year, on the basis of the roll as it stood at 1 January of that year with any amendment retrospective to that date made before the drawing up of the financial report for that year, in accordance with a return certified correct by the clerk or the secretary-treasurer.

6. Any portion of the taxes or compensation for which a credit is granted, other than a discount for early payment of taxes, shall be excluded from fixing the total amount of revenue under paragraph 1 of section 5.

#### §5. *Procedures for Payment of Compensation*

##### A — General

7. Subject to section 8, application for payment under section 254 of the Act for any fiscal year shall be made not later than 31 December of the following year.

8. Where an amendment to the roll, or the drawing up of a new roll in substitution of a roll quashed or annulled, has the effect of changing the non-taxable property value or rental value of property or of a place of business covered by section 254 of the Act, or the area or other dimension of the land included in it, any payment made under that section on the basis of the property value or rental value of the property or the place of business, the area or the other dimension shall be increased by the Minister responsible or refunded by the municipal corporation accordingly and in proportion to the unexpired part of the municipal fiscal year at the time the amendment took effect or the new roll came into force.

This section is similarly applicable where the amendment or the drawing up of a new roll under the first paragraph has the effect of adding, removing or altering a unit or assessment.

Where the amendment or the new roll becomes effective after the first day of a month, it is deemed for the purposes of this section to take effect on the first day of the following month.

Application for payment of an increase or for a refund shall be made not later than 31 December of the year following that in which the change takes effect or the new roll comes into force.

9. Where, after the beginning of a fiscal year, property or a place of business becomes or ceases to be property or a place of business in respect of which payment is due under section 254 of the Act, the change shall be an amendment to the roll which, if it occurs after the first day of a month, takes effect on the first day of the following month.

10. Any increase shall be paid within 150 days of receipt of an application for payment.

The additional amount bears interest from the expiry of that time.

11. Any refund shall be paid within 150 days of the despatch of an application for refund.

The refund bears interest from the expiry of that time.

12. Interest under sections 10 and 11 is at the rate applicable under section 13.

13. Payment of an increase or refund may be made by increasing or reducing the amount of a subsequent instalment under this Division.

In that case, the Minister responsible for payment of the sum due under section 254 of the Act shall inform the municipal corporation in writing.

14. If the Minister responsible for payment of the sum due under section 254 of the Act fails to make a payment prescribed by this Division when due, the amount of the payment shall bear interest from the first day it is overdue to the day when the cheque is issued in payment of the principal sum.

Interest payable is at the rate in force under the Act respecting the ministère du Revenu (R.S.Q., c. M-31) for debts due to the Crown under a revenue Act.

No interest is payable if it is less than 5 \$.

B— Payment of the sum due in respect of property and places of business of the Crown and of the "Société de la Place des Arts de Montréal"

**15.** The sum due in respect of property or a place of business covered by the first paragraph of section 255 of the Act shall be paid in accordance with sections 16 to 19.

**16.** Not later than 30 April of the fiscal year for which the sum prescribed by section 254 of the Act is due, or within 60 days of receipt of the application for payment if it is received after 1 March, the Minister responsible for payment shall pay to the municipal corporation half the amount applied for.

For the purposes of this section, an application is not deemed to have been so received unless it complies with the Act and this Regulation.

For the same purposes, if at the date on which the application is received, the Minister of Municipal Affairs has not received the budget of the municipal corporation for the fiscal year in question or the notice of assessment or a relevant extract from the roll, the date of receipt of the application is deemed to be the date of receipt of the budget or of the notice of assessment or of the relevant extract from the roll, whichever is later.

**17.** Within 90 days of expiry of the time prescribed by section 16, the Minister responsible for payment of the sum due under section 254 of the Act shall pay to the municipal corporation the balance of the amount to which it is entitled under the first paragraph of section 255 of the Act.

**18.** Where the municipal corporation receives an amount greater than that to which it is entitled, the difference shall be subtracted from any subsequent payment prescribed by this Division.

If the difference cannot be so subtracted, the Minister responsible for payment of the sum due under section 254 of the Act shall demand a refund:

**19.** Notwithstanding sections 16 to 18, where the municipal corporation applies for an amount of less than 3 000 \$, the Minister responsible for payment of the sum due under section 254 of the Act shall pay it the whole of the amount to which it is entitled not later than 31 May or within 90 days of receipt of the application if it is received after 1 March.

The second and third paragraphs of section 16 apply in such case.

C — Payment of the sum due in respect of the property of educational and social service institutions

**20.** The amount due in respect of property described in the second, third or fourth paragraph of section 255 of the Act shall be paid in accordance with sections 21 to 26.

**21.** Not later than 30 April of the fiscal year for which the sum prescribed by section 254 of the Act is due, or within 60 days of receipt of the request for payment if it is received after 1 March, the Minister shall pay to the municipal corporation half of the amount applied for on the basis of its interim overall tax rate fixed under section 22.

For the purposes of this section, an application is not deemed to have been received by the Minister unless it complies with the Act and this Regulation.

For the same purposes, if at the date on which he receives the application, the Minister has not received the budget of the municipal corporation for the fiscal year in question or the notice of assessment or a relevant extract from the roll, the date of receipt of the application is deemed to be the date of receipt of the budget or of the notice of assessment or of the relevant extract from the roll, whichever is later.

**22.** Subject to section 23, within 90 days of expiry of the time prescribed by section 21, the Minister shall pay to the municipal corporation the difference between 90 % of the amount to which it would be entitled by reason of its interim overall tax rate and the amount of the payment prescribed by section 21.

The interim overall tax rate of the municipal corporation is determined under sections 5 and 6 with the following adjustments:

(1) the revenue will be as estimated in the budget of the fiscal year in question;

(2) the taxable property value will be that determined on the roll as it stood at the time of filing, subject to any amendments which, according to the estimate made by the clerk or the secretary-treasurer at the time the budget was drawn up, are to take effect from 1 January of the fiscal year, whether they are made before or after that date.

**23.** Where the financial report of the municipal corporation for the fiscal year preceding the year in question is received by the Minister after the thirtieth day preceding the due date prescribed by section 22 for the second instalment of the sum mentioned in section 19, the due date of the second instalment is postponed to the thirty-first day after receipt of the financial report.

**24.** Notwithstanding sections 21 to 23, where the municipal corporation applies for an amount less than 3 000 \$, the Minister shall pay it 90 % of the amount to which it would be entitled by reason of its interim overall tax rate fixed under section 22, not later than 31 May or within 90 days of receipt of the application, if it is received after 1 March.

The second and third paragraphs of section 21 apply in such case. Section 23 applies, *mutatis mutandis*.

**25.** Within 90 days of receipt of the financial report of the municipal corporation for the fiscal year in question, the Minister shall pay it the balance of the amount to which it is entitled under the last three paragraphs of section 255 of the Act.

The balance in question is the difference between the sum to which the corporation is entitled on the basis of the overall tax rate fixed under sections 5 and 6 for the fiscal year and the amounts paid under section 21 to 23 or 24.

**26.** If the municipal corporation receives under sections 21 to 23 or 24 an amount greater than that to which it is entitled under the last three paragraphs of section 255 of the Act, on the basis of its overall tax rate determined under sections 5 and 6 for the fiscal year, the difference shall be subtracted from a subsequent payment prescribed by this Division.

If the difference cannot be so subtracted, the Minister shall demand its refund.

#### **§6. Reorganization and Annexation of Municipal Territories**

**27.** Where a reorganization or an annexation becomes effective after the assessment of taxes for the fiscal year for which the sum due under section 20 is payable, it shall be paid regardless of the reorganization or the annexation.

Where the actual figures of revenue and taxable property assessment described in section 5 and attributable for the entire fiscal year to each former territory are not available, the budget estimates in the budget of the former municipal corporations shall be used.

For the purposes of the second paragraph, the words "former territory" means a territory as it existed before the reorganization or the annexation took effect, and the words "former municipal corporation" mean the municipal corporation which had jurisdiction over such territory before it took effect.

**28.** Section 27 does not apply unless the equalized taxable assessment of the area annexed exceeds 5 % of

the equalized taxable assessment of each municipal corporation affected by the annexation.

For the purposes of the first paragraph, the equalized taxable assessment is the taxable value entered on the assessment roll of the municipal corporation multiplied by the factor determined for that roll under section 264 of the Act.

In the case described in this section, the actual figures for revenue and taxable property assessment under section 5 shall be used, whether or not they take into account the reorganization or annexation.

### **DIVISION 2**

#### **COMPENSATION FOR FARMS AND WOODLOTS**

**29.** The Minister shall pay to a municipal corporation in whose territory a farm or a woodlot is located the sum of the amounts prescribed by paragraphs 1 and 2 for the aggregate of the farms or woodlots:

(1) so much of the difference, calculated for each farm or woodlot separately, as is payable under section 259 of the Act read with the first paragraph of section 214 of the Act or the second paragraph of section 217, as the case may be;

(2) so much of that difference as results from application of the second paragraph of section 214 of the Act, less the amount resulting from the following formula:

$$M = V [ 2 \% (F-1) ] + T,$$

where:

(1) M = the amount to be subtracted;

(2) V = the taxable value of the farm or the woodlot;

(3) F = the factor fixed for the roll of the municipal corporation under section 264 of the Act;

(4) T = the amount of the property taxes specified by the second paragraph of section 259 of the Act and assessed on the farm or the woodlot under section 214 or 217 of the Act, except the tax described in the third paragraph of section 214 of the Act.

Where the amount resulting from the formula prescribed by subparagraph 2 of the first paragraph is greater than the amount from which it is to be subtracted, it is deemed to be equal to the latter amount.

**30.** The amount calculated under section 29 shall be paid, before 31 December of the fiscal year for which it is due, to the municipal corporation that is entitled to it and applies for payment not later than 1 November.

The amount shall be paid within 60 days of receipt where the application is received after 1 November.

### DIVISION 3 COMPENSATION IN RESPECT OF BUSINESS TAX

**31.** The Minister shall pay to a municipal corporation that is entitled to it the amount due under section 260 of the Act.

**32.** Not later than 30 June of the fiscal year for which the sum due under section 260 of the Act is payable or within 60 days of receipt of the application for payment if it is received after 1 May, the Minister shall pay to the municipal corporation 80 % of the amount to which it is entitled under the Act.

**33.** Subject to section 34, the Minister shall pay to the municipal corporation the balance of the amount to which it is entitled under the Act before:

(1) the ninety-first day following expiry of the time for payment under section 32; or

(2) the sixty-first day following receipt of the report prescribed by section 34, whichever is later.

**34.** Every municipal corporation shall submit annually to the Minister a report indicating, for the preceding fiscal year, how much of the sum paid under section 31 has become an overpayment as a result of amendment to the roll under section 174, 182 or 193 of the Act or of the drawing up of a new roll under section 183 of the Act.

Any such overpayment that has not been refunded to the Minister shall be subtracted from the payment prescribed by section 33 or from a subsequent instalment. If the overpayment cannot be so subtracted, the Minister shall demand a refund.

Where a municipal corporation has not overpayment to declare, it shall so state in its report under the first paragraph.

**35.** The Minister shall pay to the municipal corporation, within 150 days of receipt of a request to that effect, the balance of the amount to which it is entitled under section 260 of the Act as a result of amendment to the roll under section 174, 182 or 193 of the Act or of the drawing up of a new roll under section 183 of the Act.

### DIVISION 4 EQUALIZATION PLAN FOR MUNICIPAL CORPORATIONS

#### §1. Interpretation

**36.** In the formula prescribed by section 40, the symbols have the following meaning:

(1) S: the sum payable to the municipal corporation;

(2) R: the total amount of revenue from taxes or compensation assessed by the municipal corporation for the fiscal year for which the sum is payable and collected during the year, except that coming from:

(a) business tax;

(b) compensation prescribed by section 205 of the Act;

(c) compensation prescribed by section 231 of the Act;

(d) any tax, annual duty, permit or licence prescribed by a provision substituted, struck out or repealed by any provision or by the schedule to which section 584 of the Act refers;

(e) property tax payable under the first paragraph of section 208 of the Act;

(f) compensation payable for providing a municipal service in respect of non-taxable property of the Crown in right of Canada or of Québec or of an agency of the former; or of the "Société de la Place des Arts de Montréal"; and

(g) a tax imposed under the Peddlers Act (R.S.Q., c. C-30);

(3) Ev: the total amount of the following equalized assessments, on the basis of the municipal corporation roll, if any, as it stood at 1 January of the fiscal year preceding that mentioned in subparagraph 2, subject to any amendments retrospective to that date made before the drawing up of the financial report for that preceding year, according to a return certified correct by the clerk or the secretary-treasurer:

(a) the equalized taxable assessment on all property;

(b) the equalized non-taxable assessment on all property covered by the first paragraph of section 255 of the Act;

(c) 80 % of the equalized non-taxable assessment on all property covered by the second and third paragraphs of section 255 of the Act;

(d) 50 % of the equalized non-taxable assessment on all property covered by the fourth paragraph of section 255 of the Act;

(e) the equalized non-taxable assessment on all farm and woodlot land;

(f) a fraction of the equalized non-taxable assessment on all property covered by subsection 1°.1 of section 204 of the Act in respect of which sums in lieu of taxes are payable, the fraction being the proportion borne by the amounts paid for the reference year to the total amount of municipal property taxes that would have been assessed for that year on that property if it had not been exempt, and the reference year in respect of any property being, for the purposes of this subparagraph, the last municipal fiscal year for which the payment of sums in lieu of taxes in respect of that property has been completed;

(g) the equalized non-taxable assessment of the aggregate of the properties described in the first paragraph of section 208 of the Act;

(h) the assessment equivalent to the capitalization based on the overall equalized tax rate of the municipal corporation for the fiscal year preceding that described in paragraph 2 of the revenue of the corporation under section 222 of the Act for that preceding year and of its revenue under the second subsection of section 230 of the Act for the year described in paragraph 2;

(4)  $P_i$ : the population of the territory of the municipal corporation for the fiscal year for which the sum is paid;

(5)  $E_v$ : the sum of the figures under paragraph 3 for the aggregate of the municipal corporations of Québec;

(6)  $P$ : the population of the aggregate of the territories of the municipal corporations of Québec for the fiscal year for which the sum is paid.

**37.** Any portion of the taxes or compensation for which a credit is granted, other than a discount for early payment of taxes shall be excluded from the total amount of revenue under paragraph 2 of section 36.

**38.** In this Division, the words:

(1) "equalized taxable assessment" or "equalized non-taxable assessment" mean the taxable or non-taxable values entered on the property assessment roll of the municipal corporation multiplied by the factor fixed for that roll under section 264 of the Act;

(2) "overall equalized rate of tax" mean the total amount of revenue determined under paragraph 1 of section 5 divided by the total amount of taxable property assessment determined under paragraph 2 of that section and by the factor determined under section 264 of the Act.

**39.** For the purposes of this Division, the population of the territory of a municipal corporation for a fiscal year is that appearing in the last decree under section 7 of the Cities and Towns Act (R.S.Q., c. C-19) or article 16a of the Municipal Code, published in the *Gazette officielle du Québec* before 1 January of that year.

**§2.** Rules for calculating the amount of equalization

**40.** The amount to which a municipal corporation is entitled is given by the following formula:

$$S = R \left[ \frac{2}{3} \frac{E_v/P_i}{E_v/P} \right]$$

The ratio  $\frac{E_v}{P_i}$  constitutes the tax potential of the municipal corporation, and the ratio  $\frac{E_v}{P}$  constitutes the average tax potential of the municipal corporations of Québec.

**§3.** Equalization amount by whom paid, and under what procedures

A — First Instalment

**41.** Within the time prescribed by section 43 or 45, the Minister shall pay to the municipal corporation an amount equal to 90 % of that to which it would be entitled under section 40 if the revenue described in paragraph 2 of section 36 were that estimated in the budget for the year in question.

**42.** This Minister shall make the payment prescribed by section 41 even if he has not received the financial reports of all the municipal corporations of Québec for the fiscal year preceding the year in question, provided that the population of the aggregate of the territories of the municipal corporations for which he has received reports is equal to or greater than 98 % of the population of the aggregate of the territories of the municipal corporations of Québec.

The date on which the condition prescribed by the first paragraph is fulfilled constitutes the "reference date" for the purposes of sections 43 to 45. The Minister shall make a written record of the date; he may inform the municipal corporations in the manner he considers appropriate.

**43.** Subject to section 45, payment shall be made on or before 31 December of the fiscal year for which the amount due under section 40 is payable, or the sixtieth day following the reference date, whichever is later.

**44.** The payment prescribed by section 43 shall not be made to municipal corporations whose financial report for the fiscal year preceding the year in question has not been received by the Minister by the reference date.

For the purposes of calculating the amount payable to eligible municipal corporations:

(1) the symbol *E<sub>v</sub>* means the sum of the results obtained under paragraph 3 of section 36 (*E<sub>v</sub>*) for the aggregate of such municipal corporations and of those whose budget for the preceding year, but not the financial report, has been received by the reference date;

(2) the symbol *P* means the population of the aggregate of the territories of the municipal corporations whose budget or the financial report of the preceding year has been received by the reference date.

For the purposes of the calculation described in subparagraph 1 of the second paragraph, the total amount of the assessments contemplated in paragraph 3 of section 36 (*E<sub>v</sub>*) of a municipal corporation whose budget for the preceding year, but not the financial report, has been received by the reference date, is based on the roll for that year as it stood at the time it was filed, subject to the amendments which, according to the estimate made by the clerk or the secretary-treasurer at the time the budget was drawn up, should have effect beginning 1 January of the year, whether they were made before or after that date.

**45.** The amount due under section 41 to a municipal corporation whose financial report for the fiscal year preceding the year in question is received by the Minister after the reference date is payable not later than the sixtieth day following receipt of the financial report.

For the purposes of calculating the amount due to a municipal corporation under the first paragraph, the symbols *E<sub>v</sub>* and *P* have the same meaning as under the second and third paragraphs of section 44.

#### B — Second Instalment or Refund

**46.** Not later than 30 April of the year after the year in question or within 90 days of receipt of the financial report of the year in question if it is received after 1 February of the following year, the Minister shall pay to the municipal corporation the balance of the amount to which it is entitled under section 40.

The balance in question is the difference between the sum payable under section 40, taking the actual revenue of the fiscal year in question as that intended by paragraph 2 of section 36, and the amount paid under sections 41 to 45.

**47.** For the purposes of calculating the amount payable under section 46, the symbols *E<sub>v</sub>* and *P* have the same meaning as under the second and third paragraphs of section 44.

**48.** If the municipal corporations received under sections 41 to 45 an amount greater than that to which it was entitled under section 40, read with section 47, the difference shall be subtracted from a subsequent instalment prescribed by this Division.

If the difference cannot be subtracted, the Minister shall demand its refund.

#### C — Adjustments

**49.** When the financial reports of all the municipal corporations have been received by the Minister for the fiscal year in question and for the preceding year, the amount of equalization to which each municipal corporation is entitled under section 40 is settled finally.

Where a municipal corporation has received a lesser or greater amount than that to which it was entitled, the difference shall be added to or subtracted from a subsequent payment prescribed by this Division.

Where the difference cannot be so added or subtracted, the Minister shall pay it separately or demand its refund.

#### *§4. Incorporation, reorganization and annexation of municipal territories*

**50.** Where unorganized territory becomes the territory of a municipal corporation incorporated during the fiscal year for which the amount prescribed by section 40 is payable, this Regulation applies with the following adjustments to the newly incorporated corporation:

(1) the assessment roll described in paragraph 3 of section 35 is that applying to the territory on 1 January of the year in question, or if no roll exists, the first roll filed after that date applying to the territory;

(2) the population under paragraph 4 of section 36 is that determined by the Minister.

**51.** Where a reorganization or a total annexation becomes effective before taxes are assessed for the fiscal year for which the amount described in section 40 is payable, this Regulation applies with the following adjustments to any municipal corporation formed from the reorganization or to the annexing municipal corporation:

(1) the total amount of the assessments under paragraph 3 of section 36 is the sum of assessments of

the municipal corporations affected by the reorganization or the annexation;

(2) the population under paragraph 4 of section 36 is the sum of the populations of the territories affected by the reorganization or the annexation.

**52.** Where the annexation of part of the territory of a municipal corporation becomes effective before the assessment of taxes for the fiscal year for which the amount prescribed by section 40 is payable, this Regulation applies with the following adjustments:

(1) the total amount of the assessment under paragraph 3 of section 36 is:

(a) for the annexing municipal corporation, the sum of its assessments and of those of the annexed territory;

(b) for the municipal corporation whose territory is reduced, the difference between its assessments and those of the annexed territory;

(2) the population under paragraph 4 of section 36 of the territory of each municipal corporation affected by the annexation is that determined by the Minister.

**53.** Section 52 does not apply unless the equalized taxable assessment of the annexed territory exceeds 5 % of the equalized taxable assessment of each municipal corporation affected by the annexation.

**54.** This Regulation applies without the adjustment prescribed by section 51 or 52 if the figures in the financial report or the relevant population decree take into account the reorganization or the annexation and make adjustment unnecessary.

**55.** The rules prescribed by this Subdivision apply, *mutatis mutandis*, for the purposes of section 41 to 49.

Where by applying section 50 the figures to be used respecting the assessments of a municipal corporation are those for the fiscal year for which the amount due under section 40 is payable rather than the figures for the preceding year, the financial reports and budgets described in section 41 to 49 are those for the first-mentioned year in respect of that corporation.

**56.** Where a reorganization or an annexation comes into force after the assessment of taxes for the fiscal year for which the amount due under section 40 is payable, it is paid without reference to the reorganization or the annexation.

Where the actual figures for revenue under paragraph 2 of section 36 and attributable for the entire year to each former territory are not available, the

budget estimates of the former municipal corporations shall be used.

For the purposes of the second paragraph, the words "former territory" mean a territory as it existed before the reorganization or the annexation becomes effective, and the words "former municipal corporation" mean the municipal corporation that had jurisdiction over such territory before the reorganization or annexation.

**57.** Section 56 does not apply unless the equalized taxable assessment of the annexed territory exceeds 5 % of the equalized taxable assessment of each municipal corporation affected by the annexation.

In the case described in this section, the actual figures for revenue under paragraph 2 of section 36 shall be used, whether or not they take into account the reorganization or the annexation.

## DIVISION 5 TRANSITIONAL AND FINAL

**58.** Unless otherwise indicated, this Regulation applies to sums payable for the 1983 and subsequent fiscal years.

**59.** Section 4 has effect from 1 January 1984.

**60.** The second subsection of sections 10 and 11 and sections 12 and 14 apply to a sum payable for 1984 and any subsequent fiscal year.

**61.** Sections 15 to 19 apply to a sum payable for any fiscal year beginning 1984 in respect of compensation in lieu of business tax related to activities of the Crown in right of Quebec carried on in a place of business outside its property.

**62.** Subparagraphs *g* and *h* of paragraph 3 of section 36, paragraph 2 of section 38 and section 39 apply for the purposes of calculating the amount payable under Division 4 for 1984 and any subsequent fiscal year.

For the purposes of calculating the amount payable under Division 4 for the 1983 fiscal year:

(1) the total amount of the equalized assessments of a municipal corporation described in paragraph 3 of section 36 is determined on the basis of its roll at 31 December 1982;

(2) the figure 50 % mentioned in subparagraph *d* of the said paragraph is replaced by 40 %; and

(3) the population of the territory of a municipal corporation is that prescribed by the Order made under section 11 of the Regulation replaced by this Regulation, subject to sections 50 to 52.

**63.** This Regulation replaces the Regulation respecting government participation in the financing of municipal corporations (R.R.Q., 1981, c. F-2.1, r. 7).

**64.** This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

Gouvernement du Québec

## O.C. 1771-83, 1 September 1983

Health Insurance Act  
(R.S.Q., c. A-29)

### Regulation — Amendments

CONCERNING the Regulation amending the Regulation respecting the application of the Health Insurance Act

WHEREAS, under the third paragraph of section 66.1 of the Health Insurance Act (R.S.Q., c. A-29), the Government may, by regulation, determine the information that must be given in the practice profile;

WHEREAS, under paragraphs *a*, *c*, *d*, *e*, *o*, and *u* of section 69 of the Health Insurance Act, the Government may, after consultation with the Board or upon its recommendation, make regulations to determine which services of oral surgery are to be considered insured services for the purposes of subparagraph *b* of the first paragraph of section 3; determine which services rendered by dentists are to be considered insured services for the purposes of the second paragraph of section 3 in respect of each class of beneficiaries covered therein; fix the age at which a person is entitled to insured services under the second paragraph of section 3; determine the number and categories of scholarships and research scholarships, the amount and the mode of payment of the scholarships and the terms and conditions on which a territory is assigned to any recipient of a scholarship; and determine the conditions required for the cost of medications to be assumed by the Board;

WHEREAS the Government made the Regulation respecting the application of the Health Insurance Act (R.R.Q., 1981, c. A-29, r. 1) and whereas it is expedient to amend that Regulation;

WHEREAS the Régie de l'assurance-maladie du Québec was consulted concerning those amendments;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Social Affairs:

THAT the Regulation amending the Regulation respecting the application of the Health Insurance Act, attached hereto, be issued;

THAT the Regulation and this Order in Council be published in the *Gazette officielle du Québec*.

LOUIS BERNARD,  
*Clerk of the Conseil exécutif*

## Regulation amending the Regulation respecting the application of the Health Insurance Act

Health Insurance Act  
(R.S.Q., c. A-29, ss. 66.1, third par., and 69, first par., pars. *a*, *c*, *d*, *e*, *o*, and *u*)

1. The Regulation respecting the application of the Health Insurance Act (R.R.Q., 1981, c. A-29, r. 1) amended by the Regulations made by Orders in Council 3397-81 dated 9 December 1981 (Suppl., p. 84), 1125-82 dated 12 May 1982 (Suppl., p. 105), 1181-82 dated 19 May 1983 (Suppl., p. 106), 1712-82 dated 13 July 1982 (Suppl., p. 107), 1789-82 dated 12 August 1982, 2448-82 dated 27 October 1982, 2546-82 dated 10 November 1982, 2630-82 dated 17 November 1982, 2678-82 dated 24 November 1982, 3018-82 dated 21 December 1982, 3019-82 dated 21 December 1982, 13-83 dated 12 January 1983, 14-83 dated 12 January 1983, 165-83 dated 2 February 1983, 539-83 dated 23 March 1983, 692-83 dated 13 April 1983, 693-83 dated 13 April 1983 and 763-83 dated 20 April 1983, is further amended by substituting the following for paragraph *B* of section 31:

“(B) Radiography:

- Intraoral radiographs
- Extraoral radiographs
- Injection of contrast substance”

2. The following is substituted for paragraph *D* of section 31:

“(D) Surgery:

- Removal of foreign body from oral cavity or maxilla
- Removal of tooth, dental fragments or foreign body by anarthrostomy
- Surgical exposure, for orthodontic purposes, of tooth whose crown in covered with bony tissue
- Incision and drainage of abscess
- Osteitis treatment
  - alveolitis
  - osteomyelitis
- Excision and curettage of intraosteal cyst or granuloma
  - Biopsy
  - Excision of tumor
  - Mandibulectomy
  - Maxillectomy
  - Complete lowering of the floor of the mouth
  - Extension of mucous folds
  - Excision of genial apophyses

- Excision of mylohyoid ridge
- Reinsertion of mylohyoid muscle
- Alveolectomy
- Tuberoplasty
- Alveoplasty
- Excision of hyperplastic tissue
- Excision of excess mucous membrane
- Excision of torus
- Treatment of salivary glands
- Closure of buccosinus opening
- Frenectomy
- Gingivectomy in the case of hyperplastic gingivitis resulting from absorption of medicinal substance
- Operculectomy
- Haemorrhage control
- Repair of laceration of soft tissue
- Complete avulsion of inferior dental nerve
- Avulsion of a branch of trigeminal nerve
- Neural transposition and decompression
- Alcoholization of a branch of trigeminal nerve
- Infiltration of a branch of trigeminal nerve for diagnostic purposes
- Emergency tracheotomy
- Palatine fissure
- Cheiloplasty (reconstruction of lip)
- Partial glossectomy for orthodontic purposes
- Bone graft
- Taking of graft
- Implantation of completely submucous prosthesis
- Reduction of fractures
  - zygomatic arch
  - zygomatic arch or malar bone, or both
  - nose
  - maxilla
  - mandible
  - condyle
  - orbit
  - alveolar bone
- Immobilization of tooth loosened by trauma
- Reimplantation of completely exfoliated tooth
- Insertion of splints
  - intra- or periosteal (stem or wire for pericranial suspension)
  - acrylic prosthesis or cap splint attached to maxilla or teeth
  - arch
  - pericranial device
- Removal of splints
  - intra- or periosteal: stem or wire for pericranial suspension or pericranial device, or both
  - acrylic prosthesis or cap splint attached to maxilla or teeth
  - arch
  - pins, plates or screws for osteosynthesis

- Treatment of temporomandibular articulation
  - luxation
  - meniscectomy
  - condylectomy
  - temporomandibular arthroplasty
  - coronoidectomy
  - infiltration of temporomandibular articulation
- Osteotomy
  - maxilla
  - mandible
  - interdental
- Corticotomy
- Repositioning or lessening of symphysis menti
- Emergency opening of pulp chamber (emergency endodontia)"

**3.** The following is substituted for paragraph *B* of section 35:

- "(B) Radiography
- Intraoral radiographs
  - Extraoral radiographs
  - Injection of contrast substance"

**4.** The following is substituted for paragraph *G* of section 35:

- "(G) Surgery
- Extraction of teeth
  - Excision of roots

However, the surgical services listed above are considered insured for any beneficiary less than 13 years of age and for any beneficiary 13 years of age and over who has a valid claim booklet issued in accordance with section 71.1 of the Act.

- Removal of foreign body from oral cavity or maxilla
- Removal of tooth, dental fragments or foreign body by anthrostomy
  - Surgical exposure, for orthodontic purposes, of tooth whose crown is covered with bony tissue
- Incision and drainage of abscess
- Osteitis treatment
  - alveolitis
  - osteomyelitis
- Excision and curettage of intraosteal cyst or granuloma
- Biopsy
- Excision of tumor
- Mandibulectomy
- Maxillectomy
- Complete lowering of the floor of the mouth
- Extension of mucous folds

- Excision of genial apophyses
- Excision of mylohyoid ridge
- Reinsertion of mylohyoid muscle
- Alveolectomy
- Tuberoplasty
- Alveoplasty
- Excision of hyperplastic tissue
- Excision of excess mucous membrane
- Excision of torus
- Treatment of salivary glands
- Closure of buccosinus opening
- Frenectomy
- Gingivectomy in the case of hyperplastic gingivitis resulting from absorption of medicinal substance
  - Operculectomy
  - Haemorrhage control
  - Repair of laceration of soft tissue
  - Complete avulsion of inferior dental nerve
  - Avulsion of a branch of trigeminal nerve
  - Neural transposition and decompression
  - Alcoholization of a branch of trigeminal nerve
  - Infiltration of a branch of trigeminal nerve for diagnostic purposes
    - Emergency tracheotomy
    - Palatine fissure
    - Cheiloplasty (reconstruction of lip)
    - Partial glossectomy for orthodontic purposes
    - Bone graft
    - Taking of graft
    - Implantation of completely submucous prosthesis
    - Reduction of fractures
      - zygomatic arch
      - zygomatic arch or malar bone, or both
      - nose
      - maxilla
      - mandible
      - condyle
      - orbit
      - alveolar bone
    - Immobilization of tooth loosened by trauma
    - Reimplantation of completely exfoliated tooth
    - Insertion of splints
      - intra- or periosteal (stem or wire for pericranial suspension)
        - acrylic prosthesis or cap splint attached to maxilla or teeth
        - arch
        - pericranial device
      - Removal of splints
        - intra- or periosteal: stem or wire for pericranial suspension or pericranial device, or both
        - acrylic prosthesis or cap splint attached to maxilla or teeth
        - arch
        - pins, plates or screws for osteosynthesis

- Treatment of temporomandibular articulation
  - luxation
  - meniscectomy
  - condylectomy
  - temporomandibular arthroplasty
  - coronoidectomy
  - infiltration of temporomandibular articulation
- Osteotomy
  - maxilla
  - mandible
  - interdental
- Corticotomy
- Repositioning or lessening of symphysis menti
- Emergency opening of pulp chamber (emergency endodontial)"

5. The following is substituted for paragraph *B* of section 36:

“(B) Radiography

- Intraoral radiographs
- Extraoral radiographs
- Injection of contrast substance”

6. The following is substituted for paragraph *G* of section 36:

“(G) Surgery

- Extraction of teeth
- Excision of roots
- Removal of foreign body from oral cavity or maxilla
  - Removal of tooth, dental fragments or foreign body by anarthrostomy
  - Surgical exposure, for orthodontic purposes, of tooth whose crown is covered with bony tissue
  - Incision and drainage of abscess
  - Osteitis treatment
    - alveolitis
    - osteomyelitis
  - Excision and curettage of intraosteal cyst or granuloma
    - Biopsy
    - Excision of tumor
    - Mandibulectomy
    - Maxillectomy
    - Complete lowering of the floor of the mouth
    - Extension of mucous folds
    - Excision of genial apophyses
    - Excision of mylohyoid ridge
    - Reinsertion of mylohyoid muscle
    - Alveolectomy
    - Tuberoplasty
    - Alveoplasty

- Excision of hyperplastic tissue
- Excision of excess mucous membrane
- Excision of torus
- Treatment of salivary glands
- Closure of buccosinus opening
- Frenectomy
- Gingivectomy in the case of hyperplastic gingivitis resulting from absorption of medicinal substance
- Operculectomy
- Haemorrhage control
- Repair of laceration of soft tissue
- Complete avulsion of inferior dental nerve
- Avulsion of a branch of trigeminal nerve
- Neural transposition and decompression
- Alcoholization of a branch of trigeminal nerve
- Infiltration of a branch of trigeminal nerve for diagnostic purposes
- Emergency tracheotomy
- Palatine fissure
- Cheiloplasty (reconstruction of lip)
- Partial glossectomy for orthodontic purposes
- Bone graft
- Taking of graft
- Implantation of completely submucous prosthesis
- Reduction of fractures
  - zygomatic arch
  - zygomatic arch or malar bone, or both
  - nose
  - maxilla
  - mandible
  - condyle
  - orbit
  - alveolar bone
- Immobilization of tooth loosened by trauma
- Reimplantation of completely exfoliated tooth
- Insertion of splints
  - intra- or periosteal (stem or wire for pericranial suspension)
  - acrylic prosthesis or cap splint attached to maxilla or teeth
  - arch
  - pericranial device
- Removal of splints
  - intra- or periosteal: stem or wire for pericranial suspension or pericranial device, or both
  - acrylic prosthesis or cap splint attached to maxilla or teeth
  - arch
  - pins, plates or screws for osteosynthesis
- Treatment of temporomandibular articulation
  - luxation
  - meniscectomy
  - condylectomy
  - temporomandibular arthroplasty
  - coronoidectomy
  - infiltration of temporomandibular articulation

- Osteotomy
  - maxilla
  - mandible
  - interdental
- Corticotomy
- Repositioning or lessening of symphysis menti
- Emergency opening of pulp chamber (emergency endodontial)"

7. The following is substituted for section 38:

"38. The Minister may, each year, grant up to 100 scholarships, distributed as follows:

(a) medicine: 90 scholarships *in toto* for categories A, B and C; of this number, the Minister may grant a maximum of 15 category A scholarships;

(b) dentistry: 10 category A scholarships.

Notwithstanding the foregoing provisions, the Minister may, for the academic year 1982-1983, grant up to 100 scholarships, distributed as follows:

(1) medicine: 90 scholarships *in toto* for categories A, B, C and D; of this number, the Minister may grant a maximum of 15 category A scholarships;

(2) dentistry: 10 scholarships *in toto* for categories A, B, C and D.

For the purposes of this section, the following expressions mean:

(1) "category A scholarship": a scholarship of 25 000 \$ granted to a student enrolled in the faculty of medicine of a university in the year in which he obtains a permit to practise medicine and to a student enrolled in the faculty of dentistry of a university in the year in which he obtains a degree in dentistry, provided he has not already received a scholarship from the Board;

(2) "category B scholarship": an annual scholarship of 10 000 \$ granted to a student enrolled in the faculty of medicine of a university in the year in which he obtains a degree in medicine and to a student enrolled in the faculty of dentistry of a university in the year in which he obtains a degree in dentistry;

(3) "category C scholarship": an annual scholarship of 10 000 \$ granted to a student enrolled in the faculty of medicine of a university in the year preceding the year in which he obtains a degree in medicine and to a student enrolled in the faculty of dentistry of a university in the year preceding the year in which he obtains a degree in dentistry;

(4) "category D scholarship": an annual scholarship of 10 000 \$ granted to a student enrolled in the faculty of medicine of a university in the second year preced-

ing the year in which he obtains a degree in medicine and to a student enrolled in the faculty of dentistry of a university in the second year preceding the year in which he obtains a degree in dentistry.

Sections 41, 42 and 44 of the Regulation respecting the application of the Health Insurance Act also apply to recipients of a category D scholarship. "

8. The said Regulation is amended by substituting the following, after Division XIX, for Division XX and the Title thereof revoked by Order in Council 3019-82 dated 21 December 1982:

#### "DIVISION XX PRACTICE PROFILES

66. The group practice profile referred to in section 66.1 of the Act contains information concerning the practice of health professionals of an establishment as a whole, or of those who practice the same kind of activity in the establishment, and is forwarded in Form 2 or 3.

67. The individual practice profile referred to in section 66.1 of the Act contains information concerning the practice of a health professional in an establishment and is forwarded in Form 4 or 5."

9. The said Regulation is amended by inserting, after Form 1, Forms 2, 3, 4, and 5, attached hereto.

10. The following is substituted for section 67.2:

"67.2 Special medications and recommended use:

" DL — ALPHA TOCOPHERYL ACETATE, Aquasol E: treatment of neurological disorders associated with impaired absorption of vitamin E.

ALUMINIUM HYDROXIDE, Alu-Tab — Amphojel: used as phosphorus chelating agent for dialyzed patients.

ANETHOLE TRITHIONE, Sialor: treatment of patients with severe xerostomia.

CALCIUM CARBONATE, Titalac: for dialyzed patients.

CEFACLOR, Ceclor: treatment of infections caused by organisms resistant to other anti-infective drugs.

LACTULOSE, Cephulac: treatment of hepatic encephalopathy.

XANTHINOL NIACINATE, Complamin: treatment of primary hyperlipoproteinemia not under dietary control.

NITRAZEPAM, Mogadon: treatment of mioclonic seizures.

DIPYRIDAMOLE, Persantine, 25 mg and 50 mg: prevention of thromboembolism for patient with valve prostheses; or

used as platelet inhibitor in homocystinuria; or

treatment of idiopathic thrombocytopenic purpura.

PROTEINS/CARBOHYDRATES/LIPIDS/LINOLEIC ACID/VITAMINS AND MINERALS, Ensure, Ensure Plus, Magnacal: for total oral or tube feeding.

L-TRYPTOPHANE, Tryptan: treatment of patients with neurological syndromes who could benefit therefrom.

PROTEINS, CARBOHYDRATES, LIPIDS, AMINO ACIDS, VITAMINS AND MINERALS, Vital: treatment of patients for whom that supplement is deemed essential for maintaining adequate nutrition by mouth. "

11. This Regulation comes into force on the day of its publication in the *Gazette officielle du Québec*, and sections 1 to 6 inclusive have effect from 1 May 1983.





# PRACTICE PROFILE IN AN ESTABLISHMENT — DENTISTS

## GROUP

ESTABLISHMENT	
Name and address	Numbers

GROUP PROFILE									

DISTRIBUTION OF SERVICES					
	Number	%	Cost	%	P.P.B.
<b>Diagnostic: Total</b>					
— examinations					
— other					
<b>Prophylactic: Total</b>					
— cleaning of teeth					
— teaching and demonstration					
— application of topical fluoride					
<b>Restorative: Total</b>					
— basic value					
— fillings					
— crowns					
— treatment of root canal					
— pulpotomy and pulpectomy					
— other					
<b>Surgical: Total</b>					
— extractions					
— minor surgery					
— major surgery					
— other					
<b>Prosthetic: Total</b>					
— complete prosthesis					
— partial prosthesis					
— repairs					
<b>TOTAL</b>					

Period	Reference

DISTRIBUTION OF BENEFICIARIES					
	Benef.	%	Procedures	Cost	P.P.B.
<b>Men</b>					
0 - 5					
6 - 12					
13 - 15					
16 - 64					
65 +					
<b>Women</b>					
0 - 5					
6 - 12					
13 - 15					
16 - 64					
65 +					
<b>TOTAL</b>					

Average cost per beneficiary

MOST FREQUENT DIAGNOSES					
Codes	Benef.	%	Procedures	Cost	P.P.B.

MOST FREQUENT PROCEDURES					
Codes	Number	%	Cost	%	P.P.B.

NOTE: Definitions: Beneficiaries = separate patients = different registration numbers  
P.P.B. = average number of procedures per beneficiary

**PROFESSIONAL**

NOM	Number	Speciality
-----	--------	------------

Period	Reference
--------	-----------

**ESTABLISHMENT**

Name					
Address					
Numbers					Name of department

**DISTRIBUTION OF BENEFICIARIES**

	Benef.	%	Procedures	Cost	P.P.B.
Men	0-14				
	15-44				
	45-64				
	65+				
	N.S.				
Women	0-14				
	15-44				
	45-64				
	65+				
	N.S.				
<b>TOTAL</b>					
Average cost per beneficiary					

**DISTRIBUTION OF SERVICES**

	Number	%	Cost	%	P.P.B.
<b>- Consultations</b>					
<b>- Inpatient examinations: Total</b>					
Ordinary exam. (routine)					
Complete exam. (specific)					
Major exam. (comp. spec.)					
Concurrent care					
\$ of major exam. (comp. spec.)					
<b>- Outpatient examinations: Total</b>					
Ordinary exam. (summary)					
Complete exam. (specific)					
Major exam. (comp. spec.)					
% of major exam. (comp. spec.)					
<b>- Examinations in hospital centres for long-term care: Total</b>					
Ordinary exam. (summary)					
Complete exam. (general)					
Major exam. (comp. gen.)					
<b>- Examinations and consultations in the establishment: Total</b>					
% of major examinations					
<b>- Diagnostic and therapeutic procedures: Total</b>					
<b>- Surgical procedures: Total</b>					
35 \$ and less					
More than 35 \$					
With role 1					
With role 2					
With role 4 or other					
<b>- Psychiatric procedures</b>					
<b>- Other procedures</b>					

**MOST FREQUENT DIAGNOSES**

Codes	Benef.	%	Procedures	%	Cost	%	P.P.B.

**MOST FREQUENT PROCEDURES**

Codes	Number	%	Cost	%	P.P.B.

Note: Beneficiaries = separate patients = different registration numbers  
P.P.B. = average number of procedures per beneficiary  
N.S. = not specified

2531 230 11/82



## PRACTICE PROFILE IN AN ESTABLISHMENT — DENTISTS INDIVIDUAL

<b>PROFESSIONAL</b>	
Name	Number

Period	Reference
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<b>ESTABLISHMENT</b>	
Name and address	Numbers

DISTRIBUTION OF BENEFICIARIES					
	Benef.	%	Procedures	Cost	P.P.B.
Men	0 - 5				
	6 - 12				
	13 - 15				
	16 - 64				
	65 +				
Women	0 - 5				
	6 - 12				
	13 - 15				
	16 - 64				
	65 +				
<b>TOTAL</b>					

Average cost per beneficiary
------------------------------

DISTRIBUTION OF SERVICES					
	Number	%	Cost	%	P.P.B.
<b>Diagnostic: Total</b>					
— examinations					
— other					
<b>Prophylactic: Total</b>					
— cleaning of teeth					
— teaching and demonstration					
— application of topical fluoride					
<b>Restorative: Total</b>					
— basic value					
— crowns					
— fillings					
— treatment of root canal					
— pulpotomy and pulpectomy					
— other					
<b>Surgical: Total</b>					
— extractions					
— minor surgery					
— major surgery					
— other					
<b>Prosthetic: Total</b>					
— complete prosthesis					
— partial prosthesis					
— repairs					
<b>TOTAL</b>					

MOST FREQUENT DIAGNOSES					
Codes	Benef.	%	Procedures	Cost	P.P.B.

MOST FREQUENT PROCEDURES					
Codes	Number	%	Cost	%	P.P.B.

**NOTE:** Definitions: Beneficiaries = separate patients = different registration numbers  
P.P.B. = average number of procedures per beneficiary

Gouvernement du Québec

## O.C. 1807-83, 1 September 1983

An Act respecting collective agreement decrees  
(R.S.Q., c. D-2)

### Mens's hat

#### — Amendments

#### — Correction to Order in Council 1272-83 of 15 June 1983

CONCERNING a correction to the Decree amending the Decree respecting the men's hat industry

WHEREAS, pursuant to section 8 of the Act respecting collective agreement decrees (R.S.Q., c. D-2), the Government adopted the Decree amending the Decree respecting the men's hat industry, adopted by Order in Council 1272-83 of 15 June 1983;

WHEREAS the Decree was published in the *Gazette officielle du Québec* on 6 July 1983;

WHEREAS it is opportune to correct an error in section 2 of the Decree;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Labour:

THAT the Decree amending the Decree respecting the men's hat industry, adopted by Order in Council 1272-83 of 15 June 1983 and published in the *Gazette officielle du Québec* on 6 July 1983, be corrected as shown in the text attached hereto.

THAT the present decree be published in the *Gazette officielle du Québec*.

LOUIS BERNARD,  
Clerk of the Conseil exécutif

## Correction to the Decree amending the Decree respecting the men's hat industry

An Act respecting collective agreement decrees  
(R.S.Q., c. D-2, s. 8)

1. The words and dates appearing in section 5.01, introduced by section 2 of the decree of amendment, shall read as follows:

“Classifications As of 2 As of 6 As of 2  
July 1983 July 1983 July 1984”.

2. In the French version, the words and dates appearing in section 5.01, introduced by section 2 of the decree of amendment, shall read as follows:

“Emplois À compter À compter À compter  
du 2 juillet du 6 juillet du 2 juillet  
1983 1983 1984”.

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## Draft Regulations

### Draft Regulation

An Act respecting collective agreement decrees (R.S.Q., c. D-2)

#### Building materials — Amendments

Pursuant to the Act respecting collective agreement decrees (R.S.Q., c. D-2), the Minister of Labour, Mr. Reynald Fréchette, hereby gives notice that contracting parties to the collective labour agreement rendered obligatory by the Decree respecting the building materials industry (R.R.Q., 1981, c. D-2, r. 34) amended by Order in Council 1694-82 of 7 July 1982 (Suppl. p. 440), have petitioned him to submit to the Government for consideration and decision the following amendments to the Decree:

**1.** Section 2.01 shall be replaced by the following:

“**2.01** Employees shall receive the following minimum hourly rates:

Trades	As of the coming into force	As of 1 January 1984
Truck drivers	8.27 \$	8.68 \$
All other trades and jobs	8.16	8.57
Watchmen	328.60 \$	345.00 \$

**2.** Sections 10.01, 10.02 and 10.03 shall be replaced by the following:

“**10.01** Employers shall pay an amount of 0.09 \$ to the fringe benefits plan administered by the Building Materials Joint Committee for each hour performed by an employee governed by the Decree, up to 44 hours weekly.

**10.02** Employers shall deduct from the wages of employees governed by the Decree, an amount equal to 0,09 \$ for each hour performed, up to 44 hours weekly.

**10.03** Before the 15<sup>th</sup> day of each month, employers shall remit to the Building Materials Joint Committee an amount equal to the sum of their con-

tribution subject to section 10.01, plus the deductions made from employee's wages subject to section 10.02 for the preceding month.”

**3.** Section 11.00 shall be replaced by the following:

#### “11.00 Term of the Decree

**11.01** This part shall remain in force until 31 December 1984. It is then automatically renewed from year to year thereafter unless one of the contracting parties is opposed and gives a written notice to the Minister of Labour and to any other contracting party during November of 1984 or of any subsequent year.”

Publication of this Notice does not make the provisions therein binding. Only a Decree can make those provisions binding, with or without amendment. Such a Decree may not come into force before the date of its publication in the *Gazette officielle du Québec*.

During the 30-day period following the date of publication of this Notice in the *Gazette officielle du Québec*, the Minister of Labour will receive any objections from persons concerned.

YVAN BLAIN,  
Deputy Minister

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## Draft Regulation

An Act respecting collective agreement decrees  
(R.S.Q., c. D-2, sect. 8)

### Garage employees

- Saguenay-Lac-Saint-Jean
- Amendment

Pursuant to the Act respecting collective agreement decrees (R.S.Q., c. D-2), the Minister of Labour, Mr. Raynald Fréchette, hereby gives notice that "L'Association des industries de l'automobile du Canada, division de Québec" has petitioned him to submit to the Government for consideration and decision the following amendment to the Decree respecting garage employees in the Saguenay-Lac-Saint-Jean region (R.R.Q., 1981, c. D-2, r. 50), amended by the Decree amending the Decree respecting garage employees in the Roberval region, adopted by Order in Council 1216-82 of 19 May 1982 and by Order in Council 751-83 of 13 April 1983:

The following new contracting party shall be added to the list of names of the contracting parties of the first part:

"L'Association des industries de l'automobile du Canada, division de Québec";

Publication of this Notice does not make the provisions therein binding. Only a Decree can make those provisions binding, with or without amendment. Such a Decree may not come into force before the date of its publication in the *Gazette officielle du Québec*.

During the 30-day period following the date of publication of this Notice in the *Gazette officielle du Québec*, the Minister of Labour will receive any objections from persons concerned.

YVAN BLAIN,  
*Deputy Minister*

## Notices

### Notice of adoption of a Regulation

An Act respecting collective agreement decrees (R.S.Q., c. D-2)

#### Cartage

- Montréal
- Monthly report
- Amendment

Pursuant to the Act respecting collective agreement decrees (R.S.Q., c. D-2, sect. 22, subs. *h*), the Minister of Labour, M. Raynald Fréchette, hereby gives notice that the Trucking Parity Committee for the Montréal Region adopted, at a meeting held on 4 July 1983, the "Regulation amending the Regulation respecting the monthly report (number 3)", for which the text is attached.

YVAN BLAIN,  
*Deputy Minister*

**3.** This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

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### Regulation amending the Regulation respecting the monthly report (number 3)

An Act respecting collective agreement decrees (R.S.Q., c. D-2, sect. 22, subs. *h*)

**1.** The Regulation respecting the monthly report (number 3) adopted by the Trucking Parity Committee for the Montréal Region on 25 November 1976, published in the *Gazette officielle du Québec* of 26 January 1977 and amended by this Committee, at its meeting held on 23 June 1981, published in the *Gazette officielle du Québec* of 19 August 1981, is further amended by substituting the following for its title:

"Regulation respecting the monthly report".

**2.** The Regulation is amended by substituting the following for section 1.01:

"1.01 The report shall be submitted to the Parity Committee on the forms approved by the latter on the 15<sup>th</sup> of the following month at the latest, even in the case where no work was performed."

## Notice of approval of a Regulation

Dental Act  
(R.S.Q., c. D-3)

The Chairman of the Office des professions du Québec hereby gives notice in accordance with section 95 of the Professional Code that the "Regulation respecting the taking of radiographs by dental hygienists" made by the Bureau of the Ordre des dentistes du Québec and published in Part 2 of the *Gazette officielle du Québec* of June 29, 1983, was approved upon the recommendation of the Minister responsible for the application of the laws respecting the professions, the Honourable Camille Laurin, on September 21, 1983, under Order in Council 1890-83, attached hereto with the text of the Regulation as approved.

Therefore, the Regulation comes into force on the day of publication of this notice in the *Gazette officielle du Québec*.

ANDRÉ DESGAGNÉ,  
*Chairman of the Office  
des professions du Québec*

Gouvernement du Québec

**O.C. 1890-83, 21 September 1983**

Dental Act  
(R.S.Q., c. D-3)

### Radiographs — Dental hygienists

CONCERNING the Regulation respecting the taking of radiographs by dental hygienists

WHEREAS, under subparagraph *a* of the first paragraph of section 19 of the Dental Act (R.S.Q., c. D-3), the Bureau of the Office des professions du Québec shall, by regulation, determine from among the acts contemplated in sections 26 and 27 those which, under certain prescribed conditions, may be performed by classes of persons other than dentists;

WHEREAS, under the said section, the Bureau has passed a Regulation respecting the taking of radiographs by dental hygienists;

WHEREAS, under the first paragraph of the Professional Code (R.S.Q., c. C-26), the said Regulation was published in Part 2 of the *Gazette officielle du Québec* of 29 June 1983 with a notice that it would be submitted to the Government for approval at least thirty days after the said publication;

WHEREAS it is expedient to approve the said Regulation as published in the *Gazette officielle du Québec*;

IT IS ORDERED, therefore, upon the recommendation of the Minister responsible for the administration of the laws concerning the professions:

THAT the Regulation attached hereto be approved under the title "Regulation respecting the taking of radiographs by dental hygienists".

LOUIS BERNARD,  
*Clerk of the Conseil exécutif*

## Regulation respecting the taking of radiographs by dental hygienists

Dental Act  
(R.S.Q., c. D-3, s. 19, 1<sup>er</sup> par., subpar. *a*)

**1.** A dental hygienist entered on the roll of the Corporation professionnelle des hygiénistes dentaires du Québec may take radiographs under the direct supervision of the dentist.

In this section, the term "direct supervision" means the availability of a dentist where an act is performed so that he may intervene without delay.

**2.** This Regulation comes into force on the day of publication in the *Gazette officielle du Québec* of a notice that it has been approved by the Government.

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## Proclamations

[L.S.]  
Gouvernement  
du Québec

JEAN-PIERRE CÔTÉ

### Proclamation

RESPECTING the coming into force of the Act to amend the Act respecting assistance for tourist development (1983, c. 25)

THE GOUVERNEMENT DU QUÉBEC PROCLAIMS THAT:

The Act to amend the Act respecting assistance for tourist development shall come into force on September 15, 1983.

#### BACKGROUND:

This proclamation is further to a proposal by the Minister of Industry, Commerce and Tourism, adopted on September 1, 1983, by Order of the Gouvernement du Québec, bearing number 1790-83.

The Act to amend the Act respecting assistance for tourist development was assented to on June 22, 1983.

In keeping with section 13 of that Act, it will come into force on the date fixed by proclamation of the Government.

Québec, September 1, 1983

DANIEL JACOBY,  
*Deputy Attorney-General*

Libro: 507  
Folio: 32

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[L.S.]  
Gouvernement  
du Québec

JEAN-PIERRE CÔTÉ

### Proclamation

RESPECTING the coming into force of certain provisions of the Act to provide for the carrying out of the family law reform and to amend the Code of Civil Procedure (1982, c. 17)

THE GOUVERNEMENT DU QUÉBEC PROCLAIMS THAT:

Sections 2 and 42 of the Act to provide for the carrying out of the family law reform and to amend the Code of Civil Procedure, shall come into force on October 1, 1983.

#### BACKGROUND:

This proclamation is further to a proposal by the Minister of Justice, adopted on September 1, 1983, by Order of the Gouvernement du Québec, bearing number 1793-83.

The Act to provide for the carrying out of the family law reform and to amend the Code of Civil Procedure was assented to on June 11, 1982.

Under section 87 of that Act, it will come into force on the date fixed by proclamation of the Government, except those provisions excluded by the proclamation, which will come into force on any later date that may be fixed by proclamation of the Government, and except section 82, which came into force on the day of the sanction.

In keeping with the Order of the Gouvernement du Québec, bearing number 2314-82, dated October 6, 1982, that Act came into force by proclamation, on December 1, 1982, except sections 2 and 42, the third paragraph of section 81 and articles 818 and 820 of the Code of Civil Procedure enacted by section 29.

Québec, September 1, 1983

DANIEL JACOBY,  
*Deputy Attorney-General*

Libro: 507  
Folio: 33

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Abbreviations: **A:** Abrogated, **N:** New, **M:** Modified

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