DEVELOPMENT EXPENSES ELIGIBLE FOR REIMBURSEMENT OF PROPERTY TAXES OF CERTIFIED FOREST PRODUCERS

Development expenses for the technical component include planning, monitoring and operational supervision costs.

Development expenses for the execution component include implementation costs.

A silvicultural treatment must be applied in compliance with the scientific foundations presented in the Guide sylvicole du Québec.

A silvicultural treatment is part of a silvicultural scenario to be applied to a stand or combination of stands during a given period based on management objectives.

1. Return to production

1.1 Site preparation

Definition

A silvicultural treatment that involves working the forest soil to make the physical environment suitable for germination or for the survival and the growth of seedlings of a desired species. Site preparation must create a sufficient number of microsites suitable for natural or artificial regeneration.

Description of eligible silvicultural site preparation activities

1.1.1 Mechanical site clearing: a silvicultural treatment that involves windrowing or piling logging residue in order to facilitate replanting, scarification or stand tending.

1.1.2 Shear-blading with a shear-blade-equipped tractor: brush-cutting and windrowing in a single operation.

1.1.3 Bush clearing and site clearing: elimination and removal of brush and non-merchantable timber.

- 1.1.3.1 High competition: an operation carried out where the coverage of brush two metres or more in height exceeds 50%.
- 1.1.3.2 Low competition: an operation carried out where the coverage of brush one metre or more in height exceeds 25%.

1.1.4 Chipping: the removal and chipping of brush and non-merchantable timber in a single operation.

1.1.5 Forest harrowing: brush removal and soil scarification using a forest harrow.

1.1.6 Agricultural ploughing and harrowing: loosening of the soil using a plough and harrow to facilitate the planting of seedlings.

1.1.7 Scarification: a silvicultural treatment that involves disturbing the humus layer and low-growing competing vegetation to expose and loosen the mineral soil and mix it with organic matter.

- 1.1.7.1 Light scarification: TTS-type disc trenchers.
- 1.1.7.2 Medium scarification: TTS-type trenchers with hydraulic discs, Donaren, Equisyl, etc.
- 1.1.7.3 Manual scarification: manual tools.

1.1.8 Salvage, bush clearing and site clearing: the harvesting of all mature merchantable timber or deteriorating timber in a low-value stand followed by bush clearing and mechanical site clearing.

1.1.9 Site clearing with a “stone-fork” excavator: a silvicultural treatment that involves windrowing or piling logging residue in order to facilitate replanting.

1.1.10 Mounding scarification: an operation involving the mounding of soil using an excavator or feller to create at least 800 microsites per hectare in order to perform intensive silviculture or reforestation with hardwood, white pine or red pine.

1.1.11 Forest ploughing and harrowing: brush removal and loosening of the soil using a forest plough and harrow.

Value of site preparation treatments

TREATMENT	EXECUTION		TECHNICAL		TOTAL VALUE	UNIT
	VALUE	FAMILY OF DEVELOPMENT EXPENSES	VALUE	FAMILY OF DEVELOPMENT EXPENSES		
Mechanical site clearing	$945	PtRMe	$232	Technical work	$1,177	hectare (ha)
Shear-blading with a shear-blade-equipped tractor	$1,581	PtRMe	$232	Technical work	$1,813	ha
Bush clearing and site clearing – high competition	$1,760	PtRMe	$232	Technical work	$1,992	ha
Bush clearing and site clearing – low competition	$591	PtRMe	$232	Technical work	$823	ha
Chipping	$1,761	PtRMe	$232	Technical work	$1,993	ha
Forest harrowing – single pass	$498	PtRMe	$232	Technical work	$730	ha
Forest harrowing – double pass	$852	PtRMe	$232	Technical work	$1,084	ha
Agricultural ploughing and harrowing	$592	PtRMe	$232	Technical work	$824	ha
Light scarification	$263	PtRMe	$232	Technical work	$495	ha
Medium scarification	$405	PtRMe	$232	Technical work	$637	ha
Manual scarification	$348	PtRMa	$149	Technical work	$497	1,000 microsites
Salvage, bush clearing and site clearing	$1,226	PtRMe	$493	Technical work	$1,719	ha
Site clearing with a “stone-fork” excavator	$1,502	PtRMe	$232	Technical work	$1,734	ha
Mounding scarification	$857	PtRMe	$343	Technical work	$1,200	ha
Forest ploughing and harrowing	$1,485	PtRMe	$595	Technical work	$2,080	ha

1.2 Planting

Definition

An operation involving burying the root system of artificial seedlings in a mineral soil or a mixture of mineral and organic soil.

Description of eligible silvicultural planting treatments

1.2.1 Planting: an artificial regeneration treatment involving placing seeds or seedlings in the ground, with regular spacing, to create a stand.

1.2.2 Infill planting in plantations or naturally-regenerated areas: an artificial regeneration treatment that involves planting trees of a commercial species to fill gaps in areas where the regeneration, whether natural or artificial, has not achieved a suitable density or distribution coefficient. Infill planting takes place in a natural stand or a plantation containing trees of similar dimension to the seedling in order to achieve full stocking of the area.

1.2.3 Enrichment planting: an artificial regeneration treatment that involves planting trees in a stand to introduce or re-introduce a species that is in decline or has greater value, or to increase the abundance of that species. Enrichment planting may take place in the understorey of a stand to maintain or improve biodiversity or increase the value of the stand.

Value of planting treatments

TREATMENT	EXECUTION		TECHNICAL		TOTAL VALUE	UNIT
	VALUE	FAMILY OF DEVELOPMENT EXPENSES	VALUE	FAMILY OF DEVELOPMENT EXPENSES		
Mechanized planting – mechanical planter	$1,684	PtRMe	$265	Technical work	$1,949	1,000 seedlings
Manual planting - Bare-root, large size	$529	PtRMa	$279	Technical work	$808	1,000 seedlings
Manual planting - containers of 50 to 109 cubic centimetres (cc)	$206	PtRMa	$256	Technical work	$462	1,000 seedlings
Manual planting - containers of 110 to 199 cc	$279	PtRMa	$262	Technical work	$541	1,000 seedlings
Manual planting - containers of 200 to 299 cc	$418	PtRMa	$275	Technical work	$693	1,000 seedlings
Manual planting - containers of 300 cc and over	$472	PtRMa	$294	Technical work	$766	1,000 seedlings
Manual planting - containers of 300 cc and over (15 cells)	$534	PtRMa	$294	Technical work	$828	1,000 seedlings
Manual planting - hybrid poplar	$751	PtRMa	$294	Technical work	$1,045	1,000 seedlings
Infill/enrichment planting - Bare-root, large size	$643	PtRMa	$279	Technical work	$922	1,000 seedlings
Infill/enrichment planting - containers of 50 to 109 cc	$333	PtRMa	$256	Technical work	$589	1,000 seedlings
Infill/enrichment planting - containers of 110 to 199 cc	$393	PtRMa	$262	Technical work	$655	1,000 seedlings
Infill/enrichment planting - containers of 200 to 299 cc	$535	PtRMa	$275	Technical work	$810	1,000 seedlings
Infill/enrichment planting - containers of 300 cc and over	$562	PtRMa	$294	Technical work	$856	1,000 seedlings
Infill/enrichment planting - containers of 300 cc and over (15 cells)	$635	PtRMa	$294	Technical work	$929	1,000 seedlings
Infill/enrichment planting - hybrid poplar	$751	PtRMa	$294	Technical work	$1,045	1,000 seedlings

2. Tending of regeneration

Definition

A silvicultural tending treatment that involves eliminating competing vegetation, mainly using mechanical or manual methods, to release regeneration of the desired species or to create an environment suitable for the establishment of regeneration.

Description of eligible silvicultural treatments for the tending of regeneration

2.1 Cleaning (1st, 2nd, 3rd): an operation that involves cutting back competing trees and shrubs.

2.2 Weeding: an operation that involves controlling competing herbaceous vegetation, either by mowing or harrowing or by straightening seedlings.

2.3 Mulching: an operation that involves controlling competing trees and shrubs by mulching

2.4 Fertilization and amendment: a treatment that involves the application of chemical or organic fertilizers to improve timber production in stands of quick-growth species and in maple stands used for forestry or syrup production under a silvicultural diagnosis by a forest engineer.

2.5 Artificial pruning: a silvicultural tending treatment that involves systematically removing dead or living branches from the lower part of a tree stem to produce knot-free timber. The treatment aims to increase the value of the butt log in the production of high-quality timber for sawing or rotary cutting.

2.6 Phytosanitary pruning of white pine and red pine: a silvicultural tending treatment that involves removing parts of a tree (generally branches or twigs) that are dead, damaged or affected by pathogens. This silvicultural treatment aims to prevent the spread of parasites and pathogens.

2.7 Protective treatment: a treatment to combat insects, disease or animals to stop their spread or minimize damage to trees.

Value of eligible treatments for the tending of regeneration

TREATMENT	EXECUTION		TECHNICAL		TOTAL VALUE	UNIT
	VALUE	FAMILY OF DEVELOPMENT EXPENSES	VALUE	FAMILY OF DEVELOPMENT EXPENSES		
Cleaning (1st, 2nd, 3rd)	$1,663	E. P.	$585	Technical work	$2,248	hectare (ha)
Weeding	$358	E. P.	$585	Technical work	$943	ha
Mulching	$1,179	PtRMe	$473	Technical work	$1,652	ha
Fertilization and amendment	$643	PtRMe	$257	Technical work	$900	ha
Artificial pruning	$504	E. P.	$214	Technical work	$718	ha
Phytosanitary pruning of white pine and red pine	$920	E. P.	$576	Technical work	$1,496	ha
Protective treatment	$540	PtRMa	$231	Technical work	$771	ha

3. Stand tending

3.1 Precommercial thinning

Definition

A silvicultural tending treatment that involves cutting trees with non-merchantable dimensions to reduce the competition for final crop trees and improve their growth. Precommercial thinning aims mainly to reduce competition between trees of a desired species.

Description of eligible silvicultural stand tending treatments

3.1.1 Systematic precommercial thinning: a variant characterized by the removal of trees and shrubs that compete with the selected crop trees, using a defined spacing that ensures that the crop trees make up the entire cover in the stand.

3.1.2 Precommercial thinning with light opening: a variant characterized by the removal of competing trees and shrubs (competing vegetation) within a defined radius around a number of selected crop trees to ensure that they form a predominant portion of the stand. Precommercial thinning by light opening retains the trainer (filler) trees.

Value of stand tending treatments

TREATMENT	EXECUTION		TECHNICAL		TOTAL VALUE	UNIT
	VALUE	FAMILY OF DEVELOPMENT EXPENSES	VALUE	FAMILY OF DEVELOPMENT EXPENSES		
Systematic precommercial thinning–softwood and mixed stands: 8 000 to 15 000 stems/hectare (ha)	$1,294	Stand tending	$576	Technical work	$1,870	hectare (ha)
Systematic precommercial thinning – softwood and mixed stands: 15 000 stems/ha and over	$1,729	Stand tending	$576	Technical work	$2,305	ha
Systematic precommercial thinning – poplar	$936	Stand tending	$400	Technical work	$1,336	ha
Precommercial thinning with light opening and marking	$1,194	Stand tending	$859	Technical work	$2,053	ha

4 Commercial treatments

Definition

All silvicultural treatments involving the partial or total harvesting of the merchantable trees in a stand.

Description of eligible commercial silvicultural treatments

4.1 Commercial thinning: silvicultural tending treatment that involves harvesting some merchantable stems in an even-aged stand prior to maturity.

4.2 Shelterwood cutting: a silvicultural treatment that involves harvesting the stand in a series of partial cuts spaced at about one-fifth of the rotation, to establish one or more regeneration cohorts under the protection of mature forest cover containing seed trees.

4.3 Selection cutting: the periodic harvesting of trees in an uneven-aged or “gardened” stand to promote regeneration.

4.4 Salvage cutting: an operation that involves harvesting merchantable stems in a deteriorating stand, to safeguard or replace the regeneration of commercial species damaged by windthrow, insect epidemic, ice storm or fire.

4.5 Technical assistance for timber development: assistance provided to a forest producer to plan silvicultural work and technical advice on the implementation of treatments, which may cover silvicultural prescriptions, performance reports, marking, permit applications, compliance with municipal by-laws and environmental regulations, and timber marketing.

4.6 Marking: an operation that involves marking trees, generally using spray paint, either to be felled (negative marking) or to be left standing (positive marking) during a planned selection cut. Marking may be used for commercial thinning, shelterwood cutting, selection cutting, partial salvage cutting, sanitation cutting or improvement cutting.

4.7 Succession cutting: the harvesting of overstorey trees while retaining the regeneration of desired species established in the understorey, in order to improve stand composition.

4.8 Sanitation cutting: the removal of trees killed or weakened by diseases or insects to avoid their spread to the remainder of the stand.

4.9 Improvement cutting: the removal of undesired species or poorly-formed trees in a stand that is beyond the sapling stage, in order to improve stand composition, structure and condition.

Value of commercial treatments

TREATMENT	EXECUTION		TECHNICAL		TOTAL VALUE	UNIT
	VALUE	FAMILY OF DEVELOPMENT EXPENSES	VALUE	FAMILY OF DEVELOPMENT EXPENSES		
First commercial thinning: softwoods - fir, spruce, jackpine and larch (FSJL) 9 to 15 centimetres (cm) diameter at breast height (DBH) -mechanized	$1,200	T. C.	$535	Technical work	$1,735	hectare (ha)
First commercial thinning: softwoods (FSJL), 9 to 15 cm DBH - manual	$1,716	T. C.	$535	Technical work	$2,251	ha
First commercial thinning: softwoods (FSJL), 15.1 to 19 cm DBH - mechanized	$983	T. C.	$535	Technical work	$1,518	ha
First commercial thinning: softwoods (FSJL), 15.1 to 19 cm DBH - manual	$1,406	T. C.	$535	Technical work	$1,941	ha
Second commercial thinning: softwood (FSJL) plantations – mechanized	$667	T. C.	$535	Technical work	$1,202	ha
Second commercial thinning: softwood (FSJL) plantations - manual	$954	T. C.	$535	Technical work	$1,489	ha
First commercial thinning: white pine and red pine plantations – mechanized	$1,020	T. C.	$535	Technical work	$1,555	ha
First commercial thinning: white pine and red pine plantations - manual	$1,458	T. C.	$535	Technical work	$1,993	ha
Second commercial thinning: white pine and red pine plantations – mechanized	$570	T. C.	$535	Technical work	$1,105	ha
Second commercial thinning: white pine and red pine plantations – manual	$816	T. C.	$535	Technical work	$1,351	ha

Commercial thinning, natural stands – hardwoods and other softwoods – mechanized	$895	T. C.	$535	Technical work	$1,430	ha
Commercial thinning, natural stands – hardwoods and other softwoods - manual	$1,281	T. C.	$535	Technical work	$1,816	ha
Shelterwood cutting - softwoods (FSJL) - mechanized	$658	T. C.	$535	Technical work	$1,193	ha
Shelterwood cutting - softwoods (FSJL) - manual	$941	T. C.	$535	Technical work	$1,476	ha
Shelterwood cutting – shade-tolerant hardwoods and other softwoods - mechanized	$968	T. C.	$535	Technical work	$1,503	ha
Shelterwood cutting - shade-tolerant hardwoods and other softwoods - manual	$1,385	T. C.	$535	Technical work	$1,920	ha
Selection cutting - softwoods (FSJL) - mechanized	$868	T. C.	$535	Technical work	$1,403	ha
Selection cutting - softwoods (FSJL) - manual	$1,240	T. C.	$535	Technical work	$1,775	ha
Selection cutting – shade-tolerant hardwoods and other softwoods - mechanized	$866	T. C.	$535	Technical work	$1,401	ha
Selection cutting - shade-tolerant hardwoods and other softwoods - manual	$1,239	T. C.	$535	Technical work	$1,774	ha
Salvage cutting - partial, manual	$1,222	T. C.	$535	Technical work	$1,757	ha
Salvage cutting - partial, mechanized	$854	T. C.	$535	Technical work	$1,389	ha
Salvage cutting - total, manual	$524	T. C.	$323	Technical work	$847	ha
Salvage cutting - total, mechanized	$367	T. C.	$323	Technical work	$690	ha
Technical assistance for timber development	$0	N/A	$323	Technical work	$323	ha
Marking, hardwoods[1]	$0	N/A	$181	M.	$181	ha
Marking, softwoods[1]	$0	N/A	$208	M.	$208	ha
Succession cutting	$927	T. C.	$347	Technical work	$1,274	ha
Sanitation cutting	$857	T. C.	$321	Technical work	$1,178	ha
Improvement cutting	$1,148	T. C.	$431	Technical work	$1,579	ha

[1]The marking rate applies only to eligible commercial treatments

5 Other activities

Description of other eligible activities

5.1 Forest roads: the construction or improvement of access roads, bridges and culverts to facilitate forest operations.

5.2 Forest development plan: the drafting of an information and planning tool by a forest engineer for benefit of a forest producer, in order to protect and develop a forest property.

5.3 Supplemental forest development plan: the inclusion of extra information in the forest development plan concerning the presence of at least one sensitive element on a forested property, as confirmed by cartographic data from a recognized source or the gathering of ecological data. The eligible sensitive elements are:

5.3.1 Wetlands;

5.3.2 Occurrences or potential habitats of a designated threatened or vulnerable species or a species likely to be designated threatened or vulnerable;

5.3.3 Exceptional forest ecosystems;

5.3.4 Sensitive forest ecosystems, or forest ecosystems that are vulnerable to climate change, as well as ecological hubs and corridors.

The inclusion of sensitive elements must be supported by an ecological description and mitigation measures in the silvicultural treatments proposed in the forest development plan.

5.4 Delimitation of sensitive areas: on-site delimitation of a sensitive element described in point 5.3 for conservation purposes, prior to the implementation of a planned forest management activity.

5.5 Multi-resource component provided for in the forest development plan: the drafting of an information tool for potential multi-resources based on a multi-resource data collection; the component is added to the forest development plan, as it is described in point 5.2 of this Schedule.

5.6 Forest-fauna work: forest development activities provided for in this Regulation if they are implemented to conserve or improve a wildlife habitat. The work results from an analysis of the wildlife potential and is provided for in the forest development plan or the silvicultural prescription of a forest engineer. The value of the development expense for the technical component or execution component is increased by 10%.

5.7 Advisory visit: an advisory visit, including an on-site analysis to follow up on the forest development plan with the owner, or to advise the owner on the implementation of development work on the owner’s forested land. The visit must be conducted under the responsibility and supervision of a forest engineer. Maximum number of visits per forest development plan per year: 1.

5.8 Forest certification: work to obtain or maintain forest certification under a recognized group program.

Value of other activities

TREATMENT	EXECUTION		TECHNICAL		TOTAL VALUE	UNIT
	VALUE	FAMILY OF DEVELOPMENT EXPENSES	VALUE	FAMILY OF DEVELOPMENT EXPENSES		
Construction of access roads[1]	$2,412	T. C.	$902	Technical work	$3,314	Kilometre (km)
Improvement of access roads[1]	$1,148	T. C.	$431	Technical work	$1,579	km
Construction of bridges or culverts[1]	$1,352	T. C.	$505	Technical work	$1,857	One bridge or one culvert
Improvement of bridges or culverts[1]	$183	T. C.	$70	Technical work	$253	One bridge or one culvert
Forest development plan (4 to 10 hectares (ha))[1]	$0	N/A	$573	Technical work	$573	One forest development plan
Forest development plan (11 to 50 ha)[1]	$0	N/A	$630	Technical work	$630	One forest development plan
Forest development plan (51 to 100 ha)[1]	$0	N/A	$823	Technical work	$823	One forest development plan
Forest development plan (101 to 799 ha)[1]	$0	N/A	$1,145	Technical work	$1,145	One forest development plan
Forest development plan (800 ha and over)[1]	$0	N/A	$1,374	Technical work	$1,374	One forest development plan
Supplemental forest development plan[1]	$0	N/A	$269	Technical work	$269	Per sensitive element
Delimitation of sensitive areas	$0	N/A	$177	Technical work	$177	ha
Multi-resource component provided for in the forest development plan[1]	$0	N/A	$230	Technical work	$230	Per forest development plan
Forest-fauna work	$0	N/A	$0	N/A	10%	N/A
Advisory visit	$0	N/A	$401	Technical work	$401	One visit
Forest certification	$0	N/A	$3	Technical work	$3	ha

[1]Upon presentation of eligible invoices and proof of payment by the producer (to be attached to the forest engineer's report for validation), the value of the expense indicated in the above table may correspond to the total of the amount of the validated invoices, up to twice the indicated value.