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Part

2

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Laws and Regulations

Volume 152

Summary

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CQLR, c. C-8.1.1, r. 1

Regulation respecting the *Gazette officielle du Québec*, section 4

Part 2 shall contain:

- (1) Acts assented to;
- (2) proclamations and Orders in Council for the coming into force of Acts;
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Gouvernement du Québec

O.C. 97-2020, 12 February 2020

Professional Code
(chapter C-26)

Travailleurs sociaux et thérapeutes conjugaux et familiaux — Code of ethics of the members of the Ordre des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec

Code of ethics of the members of the Ordre des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec

WHEREAS, under section 87 of the Professional Code (chapter C-26), the board of directors of a professional order must make, by regulation, a code of ethics governing the general and special duties of the professional towards the public, clients and the profession, particularly the duty to discharge professional obligations with integrity;

WHEREAS, under section 95.3 of the Professional Code, a draft Code of ethics of the members of the Ordre des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec was sent to every member of the Ordre des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec at least 30 days before being made by the board of directors of the Order on 17 June 2016;

WHEREAS, pursuant to section 95 of the Professional Code and subject to sections 95.0.1 and 95.2 of the Code, every regulation made by the board of directors of a professional order under the Code or an Act constituting a professional order must be transmitted to the Office des professions du Québec for examination and be submitted, with the recommendation of the Office, to the Government which may approve it with or without amendment;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft Code of ethics of the members of the Ordre des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec was published in Part 2 of the *Gazette officielle du Québec* of 5 December 2018 with a notice that it could be submitted to the Government for approval on the expiry of 45 days following that publication;

WHEREAS, in accordance with section 95 of the Professional Code, the Office examined the Regulation on 18 October 2019 and then submitted it to the Government with its recommendation;

WHEREAS it is expedient to approve the Regulation with amendments;

IT IS ORDERED, therefore, on the recommendation of the Minister of Justice:

THAT the Code of ethics of the members of the Ordre des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec, attached to this Order in Council, be approved.

YVES OUELLET,
Clerk of the Conseil exécutif

Code of ethics of the members of the Ordre des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec

Professional Code
(chapter C-26, s. 87)

DIVISION I **GENERAL**

1. This Code determines the duties and obligations of the members of the Ordre des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec, regardless of the context and manner in which they engage in their professional activities.

It also sets out the values and ethical principles that form the foundation of the professions of social worker and marriage and family therapist.

2. The duties and obligations under the Professional Code (chapter C-26) and its regulations are not modified in any manner owing to the fact that a member practises within a partnership or joint-stock company or uses information technologies.

3. Members must take all reasonable measures to ensure that all persons who work collaboratively with them in their practice and any partnership or joint-stock

company within which the members carry on professional activities comply with the Professional Code and its regulations.

4. For the purposes of this Code, unless the context indicates otherwise, “client” means a person, couple, family, group, community or body to whom a member provides or undertakes to provide professional services.

DIVISION II VALUES AND ETHICAL PRINCIPLES

5. The profession of social worker and that of marriage and family therapist are based on the following values and ethical principles:

- (1) respect for the dignity of every person;
- (2) respect for the rights of persons, couples, families, groups and communities;
- (3) respect for the principles of individual autonomy and personal self-determination;
- (4) the right for a person in danger to be provided with assistance and protection, as the person’s needs require;
- (5) promotion of the principles of social justice;
- (6) belief in the human capacity to evolve and develop;
- (7) recognition of the necessity of perceiving and understanding the human being as a component of systems that are interdependent and potential catalysts of change; and
- (8) promotion of the well-being of persons, couples, families, groups and communities.

DIVISION III GENERAL DUTIES

6. Members must act with respect, moderation and courtesy.

7. Members have a duty to be competent and must practise in keeping with generally recognized professional standards.

8. Members must discharge their professional obligations with integrity.

9. Members must not perform any act or conduct themselves in any manner that is contrary to good professional practices or likely to tarnish the image of the profession.

10. Members must ensure that any person who assists or is being supervised in the practice of their profession is qualified and competent to perform the tasks assigned to the person.

11. Members must be mindful of all the foreseeable consequences their professional activity may have not only on clients but also on society.

12. Members must promote and support every measure conducive to improving the quality and availability of professional services in the field of social work or marriage and family therapy.

13. Members must at all times conduct themselves in a manner beyond reproach in their dealings with all persons with whom they enter into a professional relationship.

14. Members must respect the privacy of the persons with whom they enter into a professional relationship, in particular by refraining from gathering information on and exploring aspects of their clients’ personal lives that are unrelated to their professional practice.

15. Members must avoid any misrepresentation regarding their competence or the effectiveness of their services or those generally provided by the members of the profession or, if applicable, those generally provided by the persons with whom they work collaboratively or who carry on activities within the same partnership or joint-stock company.

16. Members must not, in the practice of their profession, counsel, recommend or induce anyone to commit acts that are contrary to law.

17. Members must not

(1) commit or attempt to commit any act involving collusion, corruption, malfeasance, breach of trust or influence peddling; or

(2) counsel another person to commit such an act or conspire to do so.

18. Members must not, as regards a client’s record or any report, register, receipt or document related to the professional practice,

(1) falsify it, including by altering existing notes or inserting notes under a forged signature;

(2) fabricate a false record, report, register, receipt or document; or

(3) enter false information in the record, report, register, receipt or document.

19. Except for the remuneration to which they are entitled, customary tokens of appreciation and gifts of small value, members must not receive, pay or undertake to pay any benefit, rebate or commission related to their professional practice.

20. Members must not pressingly or repeatedly urge anyone to retain their professional services.

21. Members must refrain from practising or engaging in professional acts in conditions or a state likely to compromise the quality of their professional services.

22. Members must assume full personal civil liability. They may not exclude, limit or attempt to exclude or limit personal civil liability, by any means, in particular by invoking the liability of the partnership or joint-stock company within which they practise, or that of another person carrying on activities within the partnership or joint-stock company, or by requesting that their client or the client's representative waive rights in the event of professional fault.

DIVISION IV DUTIES TO THE CLIENT

§1. *Consent*

23. Before and while professional services are provided, members must take into account the ethical factors specific to the client and the context in which they will be working. Members must also consider the client's request and expectations and the extent of their skills and the means at their disposal.

24. Before providing any professional service, members must, except in an emergency, obtain the free and enlightened consent of the client, the client's legal representative or, in the case of a child under 14 years of age, the holder of parental authority or the tutor.

To enable a client to give free and enlightened consent, members must inform the client of and ensure that the client understands

(1) the objective, nature and relevance of the professional service and the main procedures involved in providing the service;

(2) the alternatives to and limits and constraints on the professional service;

(3) the use of the information obtained;

(4) the implications of communicating information or sending a report to other persons; and

(5) the amount any fees and interest on accounts, and the terms of payment.

25. Members must ensure that the consent remains free and enlightened throughout the professional relationship.

26. Members must acknowledge the client's right to revoke consent at any time.

27. Members wishing to record an interview must first obtain written authorization from the client, the client's legal representative or, in the case of a child under 14 years of age, the holder of parental authority or the tutor. The authorization must specify the intended use of the recording and the procedure for revoking it.

§2. *Quality of the professional relationship*

28. Members must at all times recognize the client's right to consult another member, a member of another professional order or any other competent person.

29. Members must be available to and diligent towards the client and, if unable to reply to a request within a reasonable time, must advise the client accordingly.

30. Members must practise within a framework that allows them to ensure the quality of the services they provide. If financial, institutional or political pressures or constraints impair a member's practice, the member must clearly indicate to the client the possible consequences that may arise from the situation.

31. If the interest of a client so requires, members must, with the client's authorization, consult another member, a member of another professional order or any other competent person, or refer the client to one of those persons.

32. Members must endeavour to establish and maintain with their clients a relationship of mutual trust and respect.

33. Throughout the professional relationship, members must not establish relations of an intimate nature likely to compromise the quality of their professional services, or relations of an amorous or sexual nature with a client or relative of the client. They must also refrain from making improper remarks or gestures of a sexual nature to a client or relative of the client.

The duration of the professional relationship is determined taking particular account of the nature of the issues and the duration of the professional services provided, the client's vulnerability and the likelihood of having to provide professional services to the client again.

34. Members must not formulate an assessment of the client's situation or perform any act involving a client unless they have data sufficient to enable them to do so.

35. Members acting as experts or conducting an assessment must

(1) inform the person who is the subject of the expert opinion or assessment of the identity of the recipient of the report and of the person's right to obtain a copy;

(2) refrain from obtaining information from the person that is not relevant to the expert opinion or assessment and from making comments of a similar nature to the person; and

(3) limit their report or recommendations and, if applicable, any deposition before the court solely to the relevant facts of the expert opinion or assessment.

36. Other than for fees, members must not have any economic relationship with clients.

37. Members must refrain from performing unwarranted professional acts or acts that are inappropriate or disproportionate to the client's needs.

38. Members using information technology in providing professional services must ensure that

- (1) the client's identity is protected;
- (2) the client is able to use the computer application;
- (3) the computer application meets the client's needs; and
- (4) the client understands the purpose and operation of the computer application.

§3. *Professional secrecy*

39. Members must preserve the secrecy of all confidential information that becomes known to them as they practise their profession.

Members may be released from the obligation of professional secrecy only with the authorization of the client or where so ordered or expressly authorized by law.

To obtain the client's authorization, members must inform the client of the possible implications resulting from the lifting of professional secrecy.

40. In addition to the cases referred to in section 39, members may communicate, pursuant to section 60.4 of the Professional Code, information that is protected by

professional secrecy to prevent an act of violence, including a suicide, where the members have reasonable cause to believe that there is an imminent danger of death or serious bodily injury to a person or an identifiable group of persons and where the nature of the threat generates a sense of urgency.

The expression "serious bodily injury" means any physical or psychological injury that is significantly detrimental to the physical integrity or the health or well-being of a person or an identifiable group of persons.

Despite the foregoing, members may only communicate the information to the person or persons exposed to the danger or their representative, or to the persons who can come to their aid.

Members must only communicate such information as is necessary to achieve the purposes for which the information is communicated.

41. Members who communicate information pursuant to section 40 must

- (1) communicate the information immediately;
- (2) at the time of the communication,
 - (a) state their name and the fact they are members of the Order;
 - (b) indicate that the information to be communicated is protected by professional secrecy;
 - (c) specify the act of violence the information intends to prevent; and
 - (d) provide the identity and, if possible, the contact information of the persons or group of persons exposed to the danger if the information is communicated to their representative or to the persons who can come to their aid;
- (3) use the most effective means adapted to the circumstances to communicate the information; and
- (4) enter in the client's record as soon as possible
 - (a) the reasons supporting the decision to communicate the information; and
 - (b) the subject of the communication, the mode of communication used and the identity of the person to whom the information was given.

42. For the purpose of preserving professional secrecy, members must, in particular,

(1) refrain from any indiscreet conversation, including on social media, concerning the client and the professional services provided to the client;

(2) refrain from disclosing that a client has requested or intends to request their professional services;

(3) not mention any factual information or modify information that could enable identification of a client when using information obtained from the client for didactic, pedagogical or scientific purposes; and

(4) take reasonable measures with the persons with whom they work collaboratively or who are under their supervision so that professional secrecy is preserved.

43. Members may not disclose or send an assessment report to another person unless its communication is necessary for the purposes of the Act and the other person requires it in the exercise of the person's functions.

44. Members providing professional services to a group of persons must inform the members of the group of the possibility that some aspect of their private life or that of another person may be disclosed and instruct them as to how such disclosures may be prevented and each person's right to privacy may be protected.

45. Members providing professional services to a couple, a family, a group or a community must protect each client's right to professional secrecy.

46. When members cease to perform their professional duties for an employer, they must inform the employer of the confidential nature of the information contained in the records for which they were responsible and propose the measures necessary to preserve the confidentiality of the information. If there is a risk that confidentiality could be compromised, the members must notify the secretary of the Order.

§4. Professional independence and conflict of interest

47. Members must safeguard their professional independence at all times and ignore any intervention or situation likely to affect or influence the performance of their professional duties to the detriment of their client.

48. Members must act with objectivity and subordinate their personal interest or, if applicable, the interest of their employer, the partnership or joint-stock company within which they practise, work colleagues or any other person who pays their fees, to that of their client.

49. Members must avoid any situation in which they would be in a conflict of interest. Members are in a conflict of interest if, in particular,

(1) the interests concerned are such that they might tend to favour certain interests over those of their client or that their judgment, objectivity, professional independence, integrity or loyalty towards their client might be adversely affected; or

(2) the circumstances offer them an undue advantage, either direct or indirect, real or potential.

If members practise within a partnership or joint-stock company, situations of conflict of interest are assessed with regard to all the clients of the partnership or joint-stock company.

When members practising within a partnership or joint-stock company are in a conflict of interest, the other members of the Order, to avoid also being in a conflict of interest, must take the necessary measures to ensure there is no disclosure of information or confidential documents relevant to the record.

50. On becoming aware they are or risk being in a situation of conflict of interest, members must define the nature of their obligations and responsibilities, inform their client accordingly and if need be, agree on appropriate measures. Members must also take the necessary measures to ensure that the situation does not cause harm to the client.

51. To the extent possible, members must refrain from providing professional services to persons with whom they have a relationship liable to affect the quality of the services, including their family members, close friends, work colleagues, employees and students they teach.

52. Members practising with several clients who may have divergent interests must inform the clients that members have a duty to be impartial, and explain the specific actions that will be undertaken to provide their professional services. If the situation becomes irreconcilable with the impartiality required in their relationship with each client, members must terminate the professional relationship in the manner provided in section 75.

53. Members providing professional services to clients as part of their practice within an organization must not encourage them to become clients in their private practice.

54. Members must refuse to act as an expert on behalf of a third person in any dispute against their client.

§5. Fees

55. Members must charge and accept fair and reasonable fees that are warranted in the circumstances and proportional to the professional services provided. To determine their fees, members must consider the following factors:

- (1) their experience or particular expertise;
- (2) the time devoted to providing the professional services agreed on;
- (3) the nature and complexity of the professional services; and
- (4) the competence or celerity necessary to provide the professional services.

56. Members must provide their client with a clear and detailed statement of fees that includes all the explanations necessary to understand it.

Members must ensure the client is informed in writing of the approximate and foreseeable cost of all fees and other costs. They must also immediately inform the client of any modification to fees or costs.

57. Members may not require fees be paid in advance but may claim administrative fees for missed appointments according to a predetermined agreement with the client to that effect. Those fees may not exceed the amount of the lost fees.

58. For a given professional service, members must accept fees from a single source only, unless explicitly agreed otherwise in writing by all parties concerned.

59. Members may share their fees only insofar as the sharing corresponds to the sharing of the services provided and responsibilities assumed and does not affect the member's professional independence.

60. With regard to the collection of accounts, members must

- (1) not collect interest on outstanding accounts unless they have a prior written agreement with the client to that effect and the rate of interest charged is reasonable;
- (2) exhaust all other legal means at their disposal to obtain payment of their fees before instituting judicial proceedings; and
- (3) ensure, to the extent possible, that the person appointed to collect accounts proceeds with tact and moderation and with respect for confidentiality and the debt collection practices authorized by law.

61. Members who practise within a partnership or joint-stock company must ensure that the fees and costs relating to professional services provided by members of the Order are always indicated separately on every invoice or statement of fees sent to the client by the partnership or

joint-stock company, except if a lump-sum payment has been agreed on in writing with the client. In the latter case, the statement or invoice must describe the professional services provided by the member.

DIVISION V RESEARCH

62. Members who undertake, participate or collaborate in a research project involving persons must ensure that the project has been approved by a recognized research ethics committee. To that end, members must refer to and comply with the methodology approved by the committee, in particular to

- (1) inform each of the research subjects or their legal representative of the project's objectives and the manner in which it will be conducted, as well as the advantages, risks or disadvantages related to the person's participation;
- (2) obtain free and enlightened consent;
- (3) inform the research subject or legal representative that the consent given is revocable at any time; and
- (4) ensure measures have been taken to preserve the confidentiality of the information collected as part of the research project.

63. Members may not exert undue pressure on a person who may be eligible for a research project.

64. If the conducting of a research project is likely to be detrimental to persons or the community, members participating in the project must inform the research ethics committee or other competent authority of that fact.

65. After informing the research ethics committee or other competent authority, members must cease any form of participation or collaboration in a research project if the disadvantages for the research subjects appear to the members to outweigh the anticipated benefits.

DIVISION VI CONDITIONS AND PROCEDURE FOR RECORD ACCESS AND CORRECTION

§1. Provisions applicable to members practising in the public sector

66. Members practising on behalf of or in a public body to which the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1) applies must comply with the record access and correction rules set out in that Act and facilitate their application.

Despite the foregoing, if the body referred to in the first paragraph is an institution within the meaning of the Act respecting health services and social services (chapter S-4.2) or the Act respecting health services and social services for Cree Native persons (chapter S-5), members must

(1) comply with the record access and correction rules set out in those Acts and facilitate their application; and

(2) to the extent they are consistent with those Acts, comply with the record access and correction rules set out in the Act respecting Access to documents held by public bodies and the Protection of personal information and facilitate their application.

§2. Provisions applicable to members not practising in the public sector

67. Members practising in a sector other than a sector referred to in section 66 must comply with the record access and correction rules set out in the Act respecting the protection of personal information in the private sector (chapter P-39.1) and facilitate their application.

68. Members must respond promptly and at the latest within 30 days after receipt to any written request made by a client wishing to examine or obtain a copy of documents concerning the client in any record established in the client's respect.

Access to information contained in a record is free of charge, although reasonable fees not exceeding the cost for transcribing, reproducing or transmitting a copy of the information may be charged to the client.

Members intending to charge such fees must, before proceeding with reproducing, transcribing or transmitting the information, inform the client of the approximate amount to be paid.

69. Members may temporarily refuse to allow a client access to information contained in a record established in the client's respect if its disclosure would likely cause serious harm to the client's health.

Members must notify the client in writing of the reasons for the refusal, enter the reasons in the record and inform the client of available recourses.

70. Members must refuse to release to a client any personal information concerning the client if its disclosure would likely reveal personal information concerning a third person or the existence of such information, and the disclosure could seriously harm that third person, unless that person consents to the communication of the information or the circumstances are those of an emergency that threatens the life, health or safety of the person concerned.

Members must notify the client in writing of the reasons for the refusal, enter the reasons in the record and inform the client of available recourses.

71. Members must respond promptly and at the latest within 30 days after receipt to any written request made by a client to have information that is inaccurate, incomplete or ambiguous corrected in any document concerning the client, or to have information deleted if it is outdated or not justified by the object of the record. Members must also inform the client of the client's right to prepare written comments and file them in the record.

Members must send to the client, free of charge, a copy of the document or dated part of the document filed in the record allowing the client to verify that the information has been corrected or deleted or, as applicable, send an attestation stating that the client's written comments have been filed in the record.

With the client's consent, members must send a copy, free of charge to the client, of the corrected information or an attestation stating that the information has been deleted or, as applicable, that written comments have been filed in the record, to every person from whom members received the information that was the subject of the correction, deletion or comments, and to every person to whom the information has been communicated in the preceding 6 months.

72. After receipt of a written request from a client to have a document returned, members must promptly return the document.

The same applies if the request is made by a person authorized by the client.

73. Members may require that a request under section 68, 71 or 72 be made at their professional domicile during regular working hours.

DIVISION VII **TERMINATION OF SERVICES**

74. Members may cease to act on behalf of a client only on just and reasonable grounds. Just and reasonable grounds include

(1) the inability to establish or maintain a relationship of trust with the client;

(2) a real or apparent situation of conflict of interest or a situation in which the member's professional independence could be questioned;

(3) the prospect that maintaining the professional services could, in the member's opinion, become more harmful than beneficial for the client;

(4) inducement by their client or a relative of the client to perform acts that are illegal or contrary to the provisions of this Code;

(5) non-compliance by the client with the conditions agreed on for services to be provided, including professional fees, and the impossibility of negotiating a reasonable agreement with the client to reinstate the services; and

(6) the member's decision to scale down the practice or to terminate it for personal or professional reasons.

75. Members wishing to terminate the relationship with their client before completing the professional services must give the client reasonable notice and take the necessary measures to prevent harm to the client.

DIVISION VIII DUTIES TO THE PROFESSION

§1. Commitment and professional collaboration

76. Members must offer professional services of quality to the public, in particular

(1) by ensuring that their level of competence is kept up to date and developed;

(2) by assessing the quality of their interventions and assessments; and

(3) by promoting measures to educate and inform in the field in which they practise.

77. Members must not, with respect to any person with whom they have a professional relationship such as another member or a member of another professional order, denigrate the person, breach the person's trust, voluntarily mislead the person, betray the person's good faith or engage in unfair practices.

78. Members must not take credit for work performed by another person and must give credit to whom the credit is due.

79. Members consulted by a colleague must provide their opinion and recommendations within a reasonable time. If unable to do so, they must promptly advise the colleague accordingly.

§2. Relations with the Order

80. Members must collaborate and reply fully and truthfully to any verbal or written request from a person exercising functions under the Professional Code or its regulations. Members must also reply as soon as possible using the means of communication determined by that person, and make themselves available for any meeting the person may request.

81. Members must, in a timely manner,

(1) inform the secretary of the Order if they have reason to believe that

(a) an applicant does not meet the permit issue requirements or those for entry on the roll;

(b) a member is not complying with permit-related conditions or restrictions placed on the member's right to practise;

(c) a person who is not a member is using the title "social worker" or "marriage and family therapist" or a title or abbreviation that may lead to the belief that the person is one; or

(d) a person is illegally engaging in a professional activity reserved for members of the Order; and

(2) inform the syndic of the Order if they have reason to believe that

(a) a situation likely to affect the competence or integrity of another member of the Order has arisen; or

(b) an offence against the Professional Code or any of its regulations has been committed by another member of the Order.

Disclosure of such information must preserve professional secrecy.

82. Members who are served with a complaint or are informed of the holding of an inquiry into their conduct or professional competence or that of persons with whom they work collaboratively or who carry on activities within the same partnership or joint-stock company must under no circumstances communicate with the person who requested the inquiry or made the complaint, or any other person involved in the inquiry or complaint, unless prior written permission has been obtained from the syndic.

83. Members must not influence, intimidate, threaten, harass or take reprisals against a person because the person has reported or intends to report conduct that contravenes

their professional obligations, or because the person has collaborated or intends to collaborate in an inspection or inquiry into the matter.

84. Members must comply with every decision made by the Order and respect any agreement they have made with the board of directors, the executive committee, the secretary of the Order, a syndic or the professional inspection committee, or with any committee to which the board of directors has delegated powers under the Professional Code.

DIVISION IX DUTIES TO THE PUBLIC

§1. Public statements

85. Public statements of members that concern the profession must show objectivity, thoughtfulness and moderation, in particular when members comment on methods accepted by the profession but that differ from the methods they use.

86. In any activity of a professional nature intended for the public, members must stress the relative value of the information or advice being given.

87. Members must use care in interpreting the data gathered from their observations and assessments and from data received from colleagues. In every written or verbal report, members must endeavour to reduce any possibility of the data being misinterpreted or used inaccurately, in particular by presenting the data in a form suited to the persons for whom the report is intended.

§2. Advertising and graphic symbol of the Order

88. Members may not engage in or allow advertising, by any means, including social media,

(1) aimed at persons who are vulnerable owing in particular to their age, state or the occurrence of a specific event; or

(2) that is false, incomplete, deceitful or likely to mislead the public, including as relates to their competence and the effectiveness of their services, those generally provided by the other members or those generally provided by the persons working collaboratively with the members or carrying on professional activities within the same partnership or joint-stock company.

89. Members must refrain from participating in any form of advertising that recommends the public buy or use a product or service unrelated to the field in which the member practises.

90. Members may not use or allow to be used in their advertising any endorsement or statement of gratitude in the member's regard or, if applicable, that pertains to the partnership or joint-stock company within which the member practises, other than awards for excellence and other merits related to the practice of the profession.

91. Members may not engage, by any means, in advertising that compares the quality of their services to that of services provided by other members of the Order or by another person, or discredit or denigrate such services.

92. Advertising of fees for services provided by members must sufficiently inform a person who has no particular knowledge of the profession.

93. Members who advertise their fees must

(1) specify the fees required for their professional services;

(2) specify the nature and extent of the professional services included in the fees;

(3) indicate whether costs are included in the fees; and

(4) indicate whether additional services could be required or additional costs not included in their fees could be charged.

94. In advertising involving a special price, the period during which the price is valid must be stated, if applicable.

95. All advertising must indicate the name of the member followed by the member's professional title. If the name of a partnership or joint-stock company includes members of other orders, the title of each member must also appear.

96. Members must keep a copy of every advertisement for a period of 3 years following the date on which it was last broadcast or published. The copy must be given on request to a syndic, inspector or member of the professional inspection committee of the Order.

97. Members who reproduce the graphic symbol of the Order for advertising purposes must ensure that the symbol conforms to the original held by the Order.

98. Members who use the graphic symbol of the Order in their advertising must not mislead the public into believing the advertising originates from or is authorized by the Order.

99. Members must ensure that a partnership or joint-stock company within which they practise does not use the graphic symbol of the Order in its advertising or with its name unless all the services it provides are professional services provided by members of the Order.

In the case of a partnership or joint-stock company in which professional services are provided by members of the Order and by other persons, the graphic symbol of the Order may be used on the condition that the graphic symbol identifying each professional order or body to which those other persons belong is also used.

Despite the foregoing, the graphic symbol of the Order may always be used in connection with the name of a member.

100. All members of the Order practising within a partnership or joint-stock company are solidarily responsible for complying with the advertising rules set out in this subdivision unless the advertising clearly states the name of the member responsible for it, or unless the other members establish that the advertising was done without their knowledge and consent and despite the provisions intended to ensure compliance with those rules.

§3. Name

101. Members must not practise within a partnership or joint-stock company under a name or designation that is not distinctive or nominative, that is misleading, deceptive or contrary to the honour, dignity or reputation of the profession or that is a numerical designation.

102. Members practising within a partnership or joint-stock company must take reasonable measures to ensure that every document produced in their practice and originating from the partnership or joint-stock company is identified with the name of a member.

DIVISION X FINAL

103. This Code replaces the Code of ethics of the members of the Ordre professionnel des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec (chapter C-26, r. 286).

104. This Code comes into force on 1 November 2020.

104262

Gouvernement du Québec

O.C. 98-2020, 12 February 2020

Professional Code
(chapter C-26)

Travailleurs sociaux et thérapeutes conjugaux et familiaux

— Practice of members of the Ordre des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec within a partnership or a joint-stock company

Regulation respecting the practice of members of the Ordre des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec within a partnership or a joint-stock company

WHEREAS, under subparagraph *p* of the first paragraph of section 94 of the Professional Code (chapter C-26), the board of directors of a professional order may, by regulation, authorize the members of the order to carry out their professional activities within a limited liability partnership or a joint-stock company constituted for that purpose and, as appropriate, determine the applicable terms and conditions and restrictions;

WHEREAS, under paragraph *g* of section 93 of the Code, the board of directors of a professional order must, by regulation, pursuant to paragraph 2 of section 187.11, impose on the members referred to therein, on the basis of the risk they represent, the obligation to furnish and maintain coverage, on behalf of the partnership or company, by means of an insurance or suretyship contract or by any other means determined by the regulation, against liabilities of the partnership or company arising from fault in the practice of their profession, or the obligation to join a group plan contract entered into by the order or to contribute to a professional liability insurance fund established for such purposes in accordance with section 86.1, and determine the minimum amount of coverage;

WHEREAS, under paragraph *h* of section 93 of the Code, the board of directors of a professional order must, by regulation, fix the conditions and procedure applicable to a declaration pursuant to paragraph 3 of section 187.11;

WHEREAS, under section 95.3 of the Code, a draft of the Regulation respecting the practice of members of the Ordre des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec within a partnership or a joint-stock company was sent to every member of the Ordre des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec at least 30 days before being made by the board of directors of the Order on 17 June 2016;

WHEREAS, pursuant to section 95 of the Code and subject to sections 95.0.1 and 95.2, every regulation made by the board of directors of a professional order under the Code or an Act constituting such an order must be transmitted to the Office des professions du Québec for examination and be submitted, with the recommendation of the Office, to the Government which may approve it with or without amendment;

WHEREAS, pursuant to the first paragraph of section 95.2 of the Code, a regulation made by the board of directors of a professional order under paragraph *g* or *h* of section 93 must be transmitted for examination to the Office, which may approve it with or without amendment and the same applies to any regulation under paragraph *p* of the first paragraph of section 94 if it is not the first regulation adopted by the board of directors under that paragraph;

WHEREAS the draft Regulation respecting the practice of members of the Ordre des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec within a partnership or a joint-stock company constitutes the first regulation made by the board of directors of the Order under subparagraph *p* of the first paragraph of section 94 of the Code;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft of the Regulation respecting the practice of members of the Ordre des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec within a partnership or a joint-stock company was published in Part 2 of the *Gazette officielle du Québec* of 5 December 2018 with a notice that it could be submitted to the Government for approval on the expiry of 45 days following that publication;

WHEREAS, in accordance with the first paragraph of section 95.2 of the Professional Code, the Office approved, on 18 October 2019, the first paragraph of section 3 concerning the documents to be provided to the Order and paragraph 1 of section 3, section 4 and Divisions II and III of the Regulation with amendments;

WHEREAS, in accordance with section 95 of the Code, the Office examined the Regulation on 18 October 2019 and submitted it to the Government with its recommendation;

WHEREAS it is expedient to approve the Regulation with amendments, except the first paragraph of section 3 concerning the documents to be provided to the Order, and paragraph 1 of section 3, section 4 and Divisions II and III;

IT IS ORDERED, therefore, on the recommendation of the Minister of Justice:

THAT the Regulation respecting the practice of members of the Ordre des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec within a partnership or a joint-stock company, attached to this Order in Council, be approved, except the first paragraph of section 3 concerning the documents to be provided to the Order, and paragraph 1 of section 3, section 4 and Divisions II and III.

YVES OUELLET,
Clerk of the Conseil exécutif

Regulation respecting the practice of members of the Ordre des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec within a partnership or a joint-stock company

Professional Code
(chapter C-26, s. 93, pars. *g* and *h*, and s. 94, 1st par., subpar. *p*)

DIVISION I

TERMS AND CONDITIONS FOR PRACTISING

1. Members of the Ordre des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec may carry on professional activities within a joint-stock company or a limited liability partnership referred to in Chapter VI.3 of the Professional Code (chapter C-26), subject to the following conditions:

(1) more than 50% of the voting rights attached to the company shares or partnership units are held by the following persons or trust patrimonies or combination of persons or trusts:

(a) a member of the Order, of another order or of a social work or marital and family therapy regulatory body of another Canadian province or territory;

(b) a joint-stock company where 100% of the voting rights attached to the shares are held by at least one of the persons referred to in subparagraph *a*;

(c) a trust where all trustees are persons referred to in subparagraph *a*;

(2) a majority of the directors of the board of directors of the joint-stock company or, as the case may be, the partners of the limited liability partnership or its directors are persons referred to in subparagraph *a* of paragraph 1;

(3) to constitute a quorum for a meeting of the board of directors of a partnership or joint-stock company, a majority of the members present must be persons referred to in subparagraph *a* of paragraph 1;

(4) The articles of the joint-stock company or the contract of the limited liability partnership must provide

(a) the conditions listed in paragraphs 1 to 3;

(b) a statement that the joint-stock company is established in order to carry on professional activities; and

(c) the conditions to transfer company shares or partnership units in the event of the death, disability, striking off, or bankruptcy of one of the persons referred to in subparagraph *a* of paragraph 1.

2. A member who is struck off the roll for more than 3 months or whose permit has been revoked may not, during the period of the striking off or revocation, directly or indirectly hold any share or unit in the partnership or joint-stock company.

The member may also not be a director, officer or representative of the partnership or joint-stock company during that period.

3. To carry on professional activities within a partnership or joint-stock company, a member must provide the Order with the following documents, accompanied by the fees payable prescribed by the Order's board of directors:

(1) a sworn declaration completed on the form provided by the Order containing the following information:

(a) the partnership or joint-stock company name and any other names used in Québec by the partnership or joint-stock company within which the member carries on professional activities, and the registration number assigned to it by the competent authority;

(b) the legal form of the partnership or joint-stock company;

(c) in the case of a joint-stock company:

i. the address of the head office of the company and the addresses of its establishments in Québec;

ii. the names of the shareholders referred to in paragraph 1 of section 1, their percentage of shares with voting rights, the Order or the regulatory body of which they are members, if applicable, and their permit number;

iii. the names of the directors of the joint-stock company and, if applicable, the Order or the regulatory body of which they are members, and their permit number;

(d) in the case of a limited liability partnership:

i. the addresses of the establishments of the partnership in Québec, specifying the address of its principal establishment;

ii. the names of the partners referred to in paragraph 1 of section 1, their percentage of partnership units, the Order or the regulatory body of which they are members, if applicable, and their permit number;

iii. the names of the partnership's managers, and, if applicable, the Order or the regulatory body of which they are members, and their permit number;

(e) the member's name, permit number, and status within the partnership or joint-stock company;

(f) an attestation that the holding of shares or units, the rules of administration of the partnership or joint-stock company, and the articles of the joint-stock company or the contract of the limited liability partnership comply with the conditions set out in this Regulation;

(2) an insurance certificate indicating that the partnership or joint-stock company has complied with the security requirements as provided in Division III;

(3) an irrevocable written authorization from the partnership or joint-stock company within which the member carries on professional activities allowing a person, committee, disciplinary body or tribunal referred to in section 192 of the Professional Code to require disclosure of and obtain any document listed in section 9 from a person or a copy thereof.

4. Members must

(1) update and provide the Order with the declaration provided for in paragraph 1 of section 3, accompanied by an insurance certificate indicating that the partnership or joint-stock company has complied with the security requirements as provided in Division III and by the fees payable prescribed by the Order's board of directors, before March 31 of each year; and

(2) promptly notify the Order of any change in the security prescribed in Division III or in the information given in the declaration provided for in paragraph 1 of section 3 that would compromise compliance with the conditions set out in this Regulation.

5. If members become aware that one of the conditions set out in this Regulation or in Chapter VI.3 of the Professional Code is no longer met, they must, within 15 days, take the necessary measures to comply, failing which members are no longer authorized to carry on their activities within the partnership or joint-stock company.

DIVISION II **REPRESENTATIVE**

6. If number of members carry on professional activities within the same partnership or joint-stock company, a representative must be designated to act on their behalf in order to comply with the terms and conditions provided for in sections 3 and 4.

The representative must ensure the accuracy of the information provided to the Order.

The representative must reply to requests made by a representative of the Order and provide, where applicable, the documents that the members are required to submit.

The representative must be a member of the Order who carries on professional activities in Québec within the partnership or joint-stock company and be a partner or a director and shareholder.

DIVISION III **PROFESSIONAL LIABILITY COVERAGE**

7. In order to practise within a partnership or joint-stock company, members must furnish and maintain, for that partnership or joint-stock company, by an insurance contract or by participating in a group insurance contract entered into by the Order, security against the liability that the partnership or joint-stock company may incur as the result of a fault on the part of the members committed while carrying on the profession.

8. The security must include the following minimum conditions:

(1) an undertaking by the insurer to pay in lieu of the partnership or joint-stock company any sum that the partnership or joint-stock company may be legally bound to pay to a third person on a claim filed during the coverage period and arising from fault on the part of the member committed while carrying on the profession;

(2) an undertaking by the insurer to take up the cause of the partnership or joint-stock company and defend it in any legal claim against it and to pay, in addition to the amounts covered by the security, all legal costs against the

partnership or joint-stock company, including the costs of the inquiry and defence, and the interest on the amount of the security;

(3) an undertaking by the insurer that the security extends to all claims submitted against the partnership or joint-stock company in the 5 years following the year the members cease to maintain it;

(4) an amount of security, regardless of the number of members of the Order in the partnership or joint-stock company, of at least \$2,000,000 per claim and at least \$2,000,000 for all claims filed against the partnership or joint-stock company during a 12-month coverage period;

(5) an undertaking by the insurer to provide the secretary of the Order with a 30-day notice prior to any cancellation or amendment to the insurance contract if the amendment affects a condition set out in this section or to any non-renewal of the contract.

DIVISION IV **ADDITIONAL INFORMATION**

9. The documents that may be required pursuant to paragraph 3 of section 3 are the following:

(1) if the member carries on professional activities within a joint-stock company:

(a) an attestation from a competent authority that the joint-stock company exists;

(b) an up-to-date register of the articles and by-laws of the joint-stock company;

(c) an up-to-date register of the shares of the joint-stock company;

(d) an up-to-date register of the shareholders of the joint-stock company;

(e) an up-to-date register of the directors of the joint-stock company;

(f) any shareholders' agreement and voting agreement and amendments;

(g) the declaration of registration of the joint-stock company and any update;

(h) a complete and up-to-date list of the joint-stock company's principal officers and their home addresses;

(2) if the member carries on professional activities within a limited liability partnership:

(a) where applicable, a certified true copy of the declaration from the competent authority indicating that the general partnership has been continued as a limited liability partnership;

(b) the declaration of registration of the partnership and any update;

(c) the partnership agreement and amendments;

(d) an up-to-date register of the partners of the partnership;

(e) where applicable, an up-to-date register of the directors of the partnership;

(f) a complete and up-to-date list of the partnership's principal officers and their home addresses;

(3) an attestation that the partnership or joint-stock company is registered in Québec;

(4) an attestation that the partnership or joint-stock company maintains an establishment in Québec.

DIVISION V FINAL PROVISIONS

10. This Regulation comes into force on 1 November 2020.

104263

M.O., 2020

Order of the Minister of Municipal Affairs and Housing

An Act respecting municipal taxation
(chapter F-2.1)

Regulation respecting the form and minimum content of various documents relative to municipal taxation

WHEREAS, under subparagraph 1 of the first paragraph of section 263 of the Act respecting municipal taxation (chapter F-2.1), the Minister of Municipal Affairs and Housing may by regulation in particular refer to a manual containing matters contemplated by the Act, as it exists at the time that the assessor must apply it, provided that the Minister gives notice in the *Gazette officielle du Québec* of each updating of the manual made after the coming into force of the regulations under the paragraph;

WHEREAS, under subparagraph 2 of the first paragraph of section 263 of the Act, the Minister may in particular prescribe the form or content of notices of assessment, municipal tax accounts, assessor's certificates, forms for applications for review and notices contemplated in section 153 or 180 of the Act respecting municipal taxation;

WHEREAS the Minister made the Regulation respecting the form and minimum content of various documents relative to municipal taxation (chapter F-2.1, r. 6);

WHEREAS it is expedient to replace the Regulation;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), the draft Regulation respecting the form and minimum content of various documents relative to municipal taxation was published in Part 2 of the *Gazette officielle du Québec* of 19 June 2019 with a notice that it could be made on the expiry of 45 days following that publication;

WHEREAS comments were received and it is expedient to make the Regulation with amendments;

THEREFORE, the Minister of Municipal Affairs and Housing orders:

THAT the Regulation respecting the form and minimum content of various documents relative to municipal taxation, attached to this Order, is hereby made.

ANDRÉE LAFOREST,
Minister of Municipal Affairs and Housing

Regulation respecting the form and minimum content of various documents relative to municipal taxation

An Act respecting municipal taxation
(chapter F-2.1, s. 263, 1st par. subpars. 1 and 2)

DIVISION I INTERPRETATION

1. In this Regulation,

“Act” means the Act respecting municipal taxation (chapter F-2.1); (Loi)

“Manual” means the Manuel d'évaluation foncière du Québec published by Les Publications du Québec. (Manuel)

2. Any reference to the Manual means that the assessor must comply with the instructions set out therein.

DIVISION II**APPLICATION FOR REVIEW FORMS**

3. Every application for review in respect of the property assessment roll or the roll of rental values must be made using the forms provided for in Schedule I or Schedule II, as the case may be.

A municipal body responsible for assessment may however allow the filing of an application for review by means of a web application that the body implements. That application must contain minimally the information provided for in part 5C of the Manual and reproduce the text provided for in that part.

4. An attestation of the filing of any application for review must, not later than on the thirtieth day following the day of its filing, be sent to the applicant by the municipal body responsible for assessment or, where an agreement was entered into under section 196.1 of the Act, by the local municipality. The attestation must contain the information provided for in Schedule III or Schedule IV, as the case may be.

The first paragraph does not apply if a copy of the application for review, with the “For official use only” section duly completed, has been delivered in person to the applicant.

DIVISION III**NOTICE OF ASSESSMENT AND MUNICIPAL TAX ACCOUNT****§1. General**

5. Where the notice of assessment and the tax account are included in a single document, they must

- (1) each occupy a specific space;
- (2) be readily distinguishable from one another; and
- (3) be designated by the titles “Notice of assessment” and “Municipal tax account”, respectively.

§2. Notice of assessment

6. A notice of assessment relative to a unit of assessment or a business establishment must contain

- (1) the name of the local municipality on whose roll the unit or establishment is entered;
- (2) the fiscal years to which the roll applies;

(3) the name of the municipal body responsible for assessment that had the roll drawn up, if not the municipality;

(4) the time limit for handing in or sending an application for review form and, where applicable, the amount of money to be included with the form and a reference to the by-law of the municipal body responsible for assessment under which the amount is determined;

(5) the address of the location where an application for review form may be obtained or the website address, where applicable;

(6) the address of the location where an application for review form may be handed in and the address, if different, where such form may be sent;

(7) where applicable, the address, entered on the roll, of the unit or establishment;

(8) the file number, entered on the roll, of the unit or establishment;

(9) the predominant use of the unit or establishment;

(10) the name and address, entered on the roll, of the person in whose name the unit or establishment is entered or, if there are more than one and if the clerk avails himself or herself of the power provided for in the third paragraph of section 81 of the Act, the name and address, entered on the roll, of one of those persons, along with an indication that the notice is intended for the person named and for the other persons, who may be designated collectively;

(11) the value, entered on the roll, of the unit or establishment;

(12) the date at which market conditions were considered for the purpose of entering the value on the roll, except if that date is the same as the date referred to in paragraph 14;

(13) where applicable, the value, on the previous roll, of the unit or establishment, provided it is the same unit or establishment assessed in the same physical state;

(14) the date at which market conditions were considered for the purpose of establishing the standardized value, namely, 1 July of the second fiscal year preceding the first fiscal year to which the roll applies;

(15) the median proportion and the comparative factor of the roll established for the first fiscal year to which the roll applies;

(16) the standardized value of the unit or establishment, which is the product obtained by multiplying the value entered on the roll, of the unit or establishment, by the comparative factor.

7. A notice of assessment must, to ensure terminological uniformity, use the headings and display names provided for in Schedule V or Schedule VI, depending on whether they relate to a unit of assessment or a business establishment and they apply to them.

8. A notice of assessment must also reproduce on the front the text provided for in Schedule VII or Schedule VIII, and on the back the text provided for in Schedule IX or Schedule X, depending on whether they relate to a unit of assessment or a business establishment.

9. In addition to the information provided for in sections 6 to 8, the notice of assessment relative to a unit of assessment must contain, depending on what is entered on the roll,

(1) the cadastral designation of the unit, all or part of the designation. In the case of a partial designation, the notice must indicate that the designation is partial;

(2) the area of the land, the number of dwellings, the number of non-residential premises and the number of rental rooms included in the unit;

(3) an indication whether or not the unit is comprised, in part or in whole, in an agricultural zone established under the Act respecting the preservation of agricultural land and agricultural activities (chapter P-41.1);

(4) an indication whether or not the unit is an agricultural operation registered in accordance with a regulation made under section 36.15 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (chapter M-14);

(5) the agricultural zoned area of a registered agricultural operation and its total area;

(6) the value of the land forming part of an agricultural operation referred to in paragraph 4 and comprised in an agricultural zone referred to in paragraph 3, and the value of the single building or of the group of buildings forming part of the operation and comprised in the zone, where only a part of the unit is an agricultural operation or where only a part of the operation is comprised in such a zone;

(7) the value of the land comprised in the unit;

(8) the value of the single building or of the group of buildings comprised in the unit;

(9) an indication that the unit belongs to the group described in section 244.31 of the Act or to any other category among those provided for in sections 244.34 to 244.36.1 of the Act;

(10) the number of each class among those listed in sections 244.32 and 244.54 of the Act of which the unit forms part;

(11) an indication that the unit is referred to in section 244.51 of the Act;

(12) an indication that the unit is referred to in section 244.52 of the Act, and the information required under section 61 of the Act if the roll must indicate the information separately in respect of part of the unit;

(13) an indication that the unit belongs to a subcategory of immovable within the category of non-residential immovables, determined under subdivision 6 of Division III.4 of Chapter XVIII of the Act and the percentage applicable for the purpose of establishing the amount of the tax;

(14) either an indication as to whether or not the value referred to in paragraph 11 of section 6 or in paragraph 7 or 8 of this section is entirely taxable or non-taxable, or the amounts corresponding to the taxable part and the non-taxable part of that value;

(15) the information required by section 61 of the Act, where any information provided for in section 6 of this Regulation and paragraphs 2, 4, 7, 8, 14, 16 and 17 of this section must be indicated separately on the roll in respect of part of the unit;

(16) a reference to the legislative provision under which the value or part thereof is non-taxable;

(17) a reference to the legislative provision under which the property taxes or the sums in lieu thereof must be paid on the basis of the non-taxable value; and

(18) the total taxable value of an agricultural operation registered for school purposes.

10. If the notice of assessment contains a class number referred to in paragraph 10 of section 9, it must include a section or a schedule that explains, either generally with examples or specifically, how the unit of assessment was determined to belong to the class concerned.

11. In addition to the information provided for in sections 6 to 8, the notice of assessment relative to a business establishment must, as the case may be, indicate that the

establishment is non-taxable and that a sum in lieu of the business tax may be paid in respect of the business establishment.

12. The information contained in the notice of assessment must not be entered using codes; it must be entered in words and use the terminology in parts 2C and 4B of the Manual.

§3. *Municipal tax account*

13. The account relative to any municipal tax must contain

- (1) the name of the local municipality imposing the tax;
- (2) the period for which the amount of the tax is established;
- (3) in the case of a property tax, the business tax or another tax that a person is required to pay because the person is the owner, lessee or occupant of a unit of assessment or a business establishment, the address entered on the roll of that unit or business establishment or, if the roll contains only the cadastral designation, all or part thereof;
- (4) the name and address of the debtor of the tax or, if the debtors are the persons in whose names a unit of assessment or a business establishment is entered on the roll and if the clerk avails himself or herself of the power provided for in the third paragraph of section 81 of the Act, the name and address entered on the roll of one of the co-debtors, along with information indicating that the account is intended for the co-debtor named and for the others, who may be designated collectively;
- (5) in the case of a property tax, an indication that it applies either to all the taxable immovables in the territory of the local municipality, or to those in one sector of that territory, or to those belonging to the beneficiaries of the work for the payment of which the tax was imposed;
- (6) in the case of the general property tax, where a number of specific rates have been fixed under section 244.29, section 244.64.5 or section 244.64.9 of the Act, the name of each rate that applies in whole or in part to establish the amount of the tax imposed on the unit of assessment concerned;
- (7) the tax base;
- (8) the rate of the tax;
- (9) the amount of the tax;

(10) the amount of any abatement or credit to which the debtor is entitled, if that amount may be established at the time the account is prepared;

(11) an indication that the amount due must be paid in one instalment or may be paid in a number of instalments and, in the latter case, the amount of each instalment;

(12) an explanation of how to establish the period during which any instalment must be paid or, if the date by which it must be paid may be established when the account is prepared, the date thus established;

(13) the rate of interest applicable to any amount exigible;

(14) the rate of the penalty applicable to any amount exigible, if the local municipality has exercised the power provided for in section 250.1 of the Act;

(15) an indication of the loss of the benefit of the term in case of failure to pay an instalment, if the local municipality has not prescribed, in accordance with the third paragraph of section 252 of the Act, that only the amount of the unpaid instalment becomes exigible; and

(16) the location where instalments must be paid and an explanation of how they may be paid.

14. The information referred to in paragraphs 5 and 6 of section 13 may be given by means of codes.

The account must in that case contain an explanation of the codes or contain a schedule providing such an explanation.

15. If the tax base referred to in paragraph 7 of section 13 is the adjusted value of the unit of assessment or business establishment, established in accordance with section 253.30 or 253.31 of the Act, the account must contain a section or a schedule providing an explanation, either generally and with examples or specifically, of how that value was established.

16. Where, under section 244.58, section 244.64.7 or section 244.64.9 of the Act, the rate provided for in paragraph 8 of section 13 is a combination made up of either one of the specific rates fixed under section 244.29, section 244.64.5 or section 244.64.9 of the Act and of part of another of those rates, that is, parts of several of those rates,

(1) each specific rate is indicated separately in the account;

(2) for each specific rate of which only a part is included in the combination, the percentage representing that part is indicated in the account.

If the indicated percentage applies because the unit of assessment forms part of any of the classes listed in sections 244.32 and 244.54 of the Act, because it is referred to in section 244.51 of the Act or the unit or a part of the unit of assessment is referred to in section 244.52 of the Act, or the unit or a part of the unit of assessment is referred to in the fourth paragraph of section 244.64.7 or section 244.64.9 of the Act, the account must either contain an explanation correlating the percentage with the indication on the notice of assessment in accordance with any of paragraphs 10 to 13 of section 9 or include a schedule containing the explanation.

17. If the account contains, in accordance with paragraph 10 of section 13, the amount of the abatement granted under section 244.59 or section 253.36 of the Act, it must contain a section or a schedule providing an explanation, either generally and with examples or specifically, of how the amount of the abatement was established.

18. Except if the municipality elects to use the prescribed form referred to in section 210.10 of the Act, the account must contain, under “Amount of the potential grant to offset a municipal tax increase”, the amount of the potential grant, the period covered by the grant, the file number of the unit of assessment and the fiscal years to which the roll applies. It must also reproduce the text provided for in Schedule XI.

DIVISION IV NOTICE OF ALTERATION

19. A notice of alteration relative to a unit of assessment or a business establishment must contain

- (1) the name of the local municipality on whose roll the unit or establishment is entered;
- (2) the fiscal years to which the roll altered applies;
- (3) the name of the municipal body responsible for assessment that had the roll drawn up, if not the municipality;
- (4) the date on which the notice of alteration is sent;
- (5) the date on which the alteration takes effect;
- (6) the identification of the entries on the roll covered by the alteration, before and after, the reason for the alteration and the reference to the legislative provision concerned, including any paragraph;

(7) the time limit for handing in or sending the application for review form and, where applicable, the amount of money to be included with the form and the reference to the by-law of the municipal body responsible for assessment that allows to determine the amount;

(8) the address of the location where an application for review form may be obtained or the website address, if any; and

(9) the address of the location where an application for review form may be handed in, and the address, if different, where such form may be sent.

20. The notice of alteration relative to a business establishment must, as the case may be, indicate that the establishment is non-taxable and that a sum in lieu of the business tax may be paid in respect of the business establishment.

21. The information contained in the notice of alteration must not be entered using codes; it must be entered in words and use the terminology in parts 2C and 4B of the Manual.

22. The notice of alteration must also reproduce on the front the text provided for in Schedule XII or Schedule XIII, and on the back the text provided for in Schedule XIV or Schedule XV, depending on whether they relate to a unit of assessment or a business establishment.

DIVISION V FINAL

23. This Regulation replaces the Regulation respecting the form or minimum content of various documents relative to municipal taxation (chapter F-2.1, r. 6). Despite the foregoing, sections 2 to 12.2 of the Regulation continue to apply until 30 June 2021. For the period of 15 August 2020 to 30 June 2021, the text in parentheses of the first dash of “3. Deadline” of Schedule III is replaced by the following:


“(120 days in the case of a unit valued at \$3,000,000 or more and the roll deposited is not published, from a date included within 60 days following its deposit, on the municipality’s website).”.

24. This Regulation comes into force on 14 August 2020, except sections 5 to 22, which come into force on 1 July 2021.

SCHEDULE I

(s. 3)

APPLICATION FOR REVIEW IN RESPECT OF THE PROPERTY ASSESSMENT ROLL

Québec  **Administrative review of municipal property assessment**
The property assessment roll

IMPORTANT – Read the instructions below carefully before completing the application for review.

1. What is an administrative review?

The Act respecting municipal taxation (sections 124 to 138.4) provides for an administrative review of any entry on the property assessment roll where an application for review has been filed. The review is provided to correct errors or omissions that escaped the notice of the assessor of the municipal body responsible for assessment concerned.

The assessor seized of an admissible application for review (see question No. 4) must assess the merits of the contestation. Depending on the nature and accuracy of the grounds invoked in the application, the assessor may proceed with the review by means the assessor deems appropriate. During that review, the assessor may, in particular,

1. verify the various calculation parameters that resulted in the establishment of the value; and
2. meet with the applicant or visit the immovable concerned.

2. Who may apply for review?

Any person having an interest in contesting the correctness, existence or absence of an entry on the property assessment roll relative to a unit of assessment the person or another person owns, may file an application for review in that regard with the municipal body responsible for assessment concerned.

A person bound to pay tax or compensation to the local municipality or the school board that uses the property assessment roll is deemed to have the interest required to make such an application.

3. Which situations give the right to file an application?

The Act provides for four situations that give the right to apply for a review and sets the time limits for each:

Situations that may lead to an application for review

1. Deposit of the property assessment roll, followed by the sending of a notice of assessment to the owner
2. Alteration to the roll made by certificate, followed by the sending of a notice of alteration
3. Sending of a notice of correction *ex officio* to the owner, to inform the owner of a planned correction
4. Failure of the assessor to make an alteration to the roll, despite an event provided for by the Act that should have led to such an alteration

Time limit set for filing the application

Whichever is later:

- before 1 May following the coming into force of the assessment roll;
- 60 days after the sending of the notice of assessment (120 days in the case of a unit valued at \$3,000,000 or more and the roll deposited is not published, from a date included within 60 days following its deposit, on the municipality's website).

Whichever is later:

- before 1 May following the coming into force of the assessment roll;
- 60 days after the sending of the notice of alteration.

Whichever is later:

- before 1 May following the coming into force of the assessment roll;
- 60 days after the sending of the notice of correction *ex officio*.

Before the end of the fiscal year in which the event justifying the alteration occurred.

4. How to make an application for review?

To be admissible to the municipal body responsible for assessment, an application for review must meet the following conditions:

1. Be made on the form prescribed for that purpose, namely, this document;
2. Be filed at the location determined by the municipal body responsible for assessment, namely, the location indicated on the notice of assessment or the notice of alteration. The application may also be sent by registered mail to that location, in which case it must be sent according to the same time limits and conditions as those for filing in person. The day of sending of the application is considered to be the date of filing. It is important to keep proof of sending in case of dispute;
3. Briefly state the grounds or arguments invoked in support of the application and the conclusions sought. The amount of taxes to be paid does not constitute grounds justifying an alteration to the roll;
4. Be filed within the time limits set (see question No. 3). Where an application for review could not be filed due to circumstances of irresistible force, the application may be filed within 60 days after those circumstances cease to exist;
5. Include the sum of money determined and applicable to the unit of assessment concerned, if prescribed by a by-law of the municipal body responsible for assessment.

5. What are the steps following the filing of the application?

At the end of the review process, the assessor provides a written reply to the applicant within the time limits indicated in the table below. A time limit also appears in the "For official use only" section on the copy of the application for review handed to the applicant or on the certificate of filing sent to the applicant. The assessor may propose an alteration or alterations to be made to the roll, in which case the applicant has 30 days following the sending of the reply to accept. The assessor may, however, indicate that no alteration will be proposed.

Situations giving the right to file an application

1. Deposit of the property assessment roll (situation No. 1 stated in question No. 3)

2. All other cases (situations Nos. 2, 3 and 4 stated in question No. 3)

Time limit for assessor to reply

1 September following the coming into force of the assessment roll.
Since that time limit may be extended to the following 1 April, it is advisable to contact the municipal body responsible for assessment to obtain the applicable time limit.

Whichever is later:

- 4 months after the filing of the application;
- 1 September following the coming into force of the assessment roll.

6. What happens if there is no agreement?

Any person who has made an application for review and who has not reached an agreement with the assessor may exercise a recourse before the immovable property division of the Administrative Tribunal of Québec. The recourse must be on the same subjects as the application for review. To be valid, such a recourse must be exercised

1. by means of a written motion with the Tribunal. A copy of the application for review which was previously filed may be required; and
2. within 60 days after the date of sending of the assessor's reply or, if the assessor has not sent a reply, within 30 days after the time limit the assessor has to reply (see question No. 5).

Definitions

Municipal body responsible for assessment: regional county municipality or local municipality in respect of which a regional county municipality has no jurisdiction over assessment that is responsible for preparing and updating every assessment roll within its jurisdiction and justify its content.

Property assessment roll: public document containing information prescribed by the Act on each immovable situated in the territory of a municipality.

Unit of assessment: the greatest possible aggregate of immovables that: are owned by the same owner or the same group of owners in undivided ownership; are contiguous or would be contiguous if they were not separated by a watercourse, a thoroughfare or a public utility network; are used for a single primary purpose; and can normally and in the short term be transferred only as one whole and not in parts.

Actual value: exchange value of a unit of assessment in the free and open market, that is, the price most likely to be paid at a sale by agreement made in the following conditions:

1. the vendor and the purchaser are willing, respectively, to sell and to purchase the unit of assessment, and they are not compelled to do so;
2. the vendor and the purchaser are reasonably informed of the condition of the unit of assessment, of the use that can most likely be made of it and of conditions in the property market.



Application for review in respect of the property assessment roll

IMPORTANT – Read the instructions carefully before completing the application for review.

On request, the personnel on duty at the location determined for filing an application for review must assist you in completing the form.

Name of the local municipality on whose roll the unit is entered	Fiscal years to which the roll applies

For official use only

Application number	Value of immovable	Amount received	Date of receipt
Geographic code	Signature of officer	Time limit for reply	

1. Information on the unit of assessment

Address of the unit of assessment

Number	Name of the public road	Apt. number

Cadastre(s) and lot number(s) (only in the case of a parcel of land without a building or a building without an address)

File number (as entered on the roll or the notice of assessment)

2. Information on the applicant

Given name	Surname or name (of the natural person or the legal person)

Mailing address (if different from the address of the unit of assessment)

Number	Name of the public road	Apt. number
Municipality, province or State, country		Postal code

Daytime telephone number (and extension, if applicable)	Email

The applicant is:

the owner of the unit of assessment or one of its co-owners

the representative of the owner

other, please specify: ➔

3. Situation at the origin of the application for review

Among the following situations, which is at the origin of this application?

- Deposit of a new roll Alteration to the roll ➡ Number of the notice of alteration
- Alteration not made by the assessor Correction *ex officio* of the roll ➡ Number of the notice of correction *ex officio*

4. Subject of and grounds for the application for review

Which entries or omissions are you contesting?

- The value of the immovable ➡ \$ Actual value according to the applicant, for information
- Other entry, please specify: ➡ Nature of the entry concerned and conclusions sought

Grounds invoked in support of the application for review (if necessary, you may attach one or more sheets)

5. Signature of the applicant

Signature	Name of signatory	Date of signing						
		<table style="margin: auto; border-collapse: collapse;"> <tr> <td style="border: none; padding: 0 5px;">Year</td> <td style="border: none; padding: 0 5px;">Month</td> <td style="border: none; padding: 0 5px;">Day</td> </tr> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table>	Year	Month	Day			
Year	Month	Day						

Reminder of important information

To be admissible to the municipal body responsible for assessment, an application for review must meet the following conditions:

1. Be made on the form prescribed for that purpose, namely, this document. Additional explanatory documents may be attached to the duly completed form;
2. Be filed at the location determined by the municipal body responsible for assessment, namely, the location indicated on the notice of assessment or the notice of alteration. The application may also be sent by registered mail to that location, in which case it must be sent according to the same time limits and conditions as those for filing in person. The day of sending of the application is considered to be the date of filing. It is important to keep proof of sending in case of dispute;
3. Briefly state the grounds or arguments invoked in support of the application and the conclusions sought. The amount of taxes to be paid does not constitute grounds justifying an alteration to the roll;
4. Be filed within the time limits set (see question No. 3 of instructions). Where an application for review could not be filed due to circumstances of irresistible force, the application may be filed within 60 days after those circumstances cease to exist;
5. Include the sum of money determined and applicable to the unit of assessment concerned, if prescribed by a by-law of the municipal body responsible for assessment.

At the end of the review process, the assessor of the municipal body responsible for assessment provides a written reply to the applicant within the time limits (see question No. 5 of instructions). The assessor may propose an alteration or alterations to be made to the roll, in which case the applicant has 30 days following the sending of the reply to accept. The assessor may, however, indicate that no alteration will be proposed. Furthermore, in the cases provided for by the Act respecting municipal taxation, an alteration resulting from an agreement between the assessor and the applicant may be contested before the Administrative Tribunal of Québec by other persons directly concerned by the effect of the alteration.

SCHEDULE II

(s. 3)

APPLICATION FOR REVIEW IN RESPECT OF THE ROLL OF RENTAL VALUES



Administrative review of municipal property assessment

The roll of rental values

IMPORTANT – Read the instructions below carefully before completing the application for review.

1. What is an administrative review?

The Act respecting municipal taxation (sections 124 to 138.4) provides for an administrative review of any entry on the roll of rental values where an application for review has been filed. The review is provided to correct errors or omissions that escaped the notice of the assessor of the municipal body responsible for assessment concerned.

The assessor seized of an admissible application for review (see question No. 4) must assess the merits of the contestation. Depending on the nature and accuracy of the grounds invoked in the application, the assessor may proceed with the review by means the assessor deems appropriate. During that review, the assessor may, in particular,

1. verify the various calculation parameters that resulted in the establishment of the value; and
2. meet with the applicant or visit the business establishment concerned.

2. Who may apply for review?

Any person having an interest in contesting the correctness, existence or absence of an entry on the roll of rental values relative to a business establishment of which the person or another person is the occupant, may file an application for review in that regard with the municipal body responsible for assessment concerned.

A person bound to pay tax or compensation to the local municipality is deemed to have the interest required to make such an application.

3. Which situations give the right to file an application?

The Act provides for four situations that give the right to apply for a review and sets the time limits for each:

Situations that may lead to an application for review	Time limit set for filing the application
1. Deposit of the roll of rental values, followed by the sending of a notice of assessment to the occupant	Whichever is later: <ul style="list-style-type: none"> ▪ before 1 May following the coming into force of the roll of rental values; ▪ 60 days after the sending of the notice of assessment (120 days in the case of a business establishment valued at \$100,000 or more).
2. Alteration to the roll made by certificate, followed by the sending of a notice of alteration	Whichever is later: <ul style="list-style-type: none"> ▪ before 1 May following the coming into force of the roll of rental values; ▪ 60 days after the sending of the notice of alteration.
3. Sending of a notice of correction <i>ex officio</i> to the occupant, to inform the occupant of a planned correction	Whichever is later: <ul style="list-style-type: none"> ▪ before 1 May following the coming into force of the roll of rental values; ▪ 60 days after the sending of the notice of correction <i>ex officio</i>.
4. Failure of the assessor to make an alteration to the roll, despite an event provided for by the Act that should have led to such an alteration	Before the end of the fiscal year following the fiscal year in which the event justifying the alteration occurred.

4. How to make an application for review?

To be admissible to the municipal body responsible for assessment, an application for review must meet the following conditions:

1. Be made on the form prescribed for that purpose, namely, this document;
2. Be filed at the location determined by the municipal body responsible for assessment, namely, the location indicated on the notice of assessment or the notice of alteration. The application may also be sent by registered mail to that location, in which case it must be sent according to the same time limits and conditions as those for filing in person. The day of sending of the application is considered to be the date of filing. It is important to keep proof of sending in case of dispute;
3. Briefly state the grounds or arguments invoked in support of the application and the conclusions sought. The amount of taxes to be paid does not constitute grounds justifying an alteration to the roll;
4. Be filed within the time limits set (see question No. 3). Where an application for review could not be filed due to circumstances of irresistible force, the application may be filed within 60 days after those circumstances cease to exist;
5. Include the sum of money determined and applicable to the business establishment concerned, if prescribed by a by-law of the municipal body responsible for assessment.

5. What are the steps following the filing of the application?

At the end of the review process, the assessor provides a written reply to the applicant within the time limits indicated in the table below. A time limit also appears in the "For official use only" section on the copy of the application for review handed to the applicant or on the certificate of filing sent to the applicant. The assessor may propose an alteration or alterations to be made to the roll, in which case the applicant has 30 days following the sending of the reply to accept. The assessor may, however, indicate that no alteration will be proposed.

Situations giving the right to file an application

1. Deposit of the roll of rental values (situation No. 1 stated in question No. 3)

2. All other cases (situations Nos. 2, 3 and 4 stated in question No. 3)

Time limit for assessor to reply

1 September following the coming into force of the roll of the rental value.

Since that time limit may be extended to the following 1 April, it is advisable to contact the municipal body responsible for assessment to obtain the applicable time limit.

Whichever is later:

- 4 months after the filing of the application;
- 1 September following the coming into force of the roll of the rental value.

6. What happens if there is no agreement?

Any person who has made an application for review and who has not reached an agreement with the assessor may exercise a recourse before the immovable property division of the Administrative Tribunal of Québec. The recourse must be on the same subjects as the application for review. To be valid, such a recourse must be exercised

1. by means of a written motion with the Tribunal. A copy of the application for review which was previously filed may be required; and
2. within 60 days after the date of sending of the assessor's reply or, if the assessor has not sent a reply, within 30 days after the time limit the assessor has to reply (see question No. 5).

Definitions

Municipal body responsible for assessment: regional county municipality or local municipality in respect of which a regional county municipality has no jurisdiction over assessment that is responsible for preparing and updating every roll of rental values within its jurisdiction and justify its content.

Roll of rental values: public document containing information prescribed by the Act on each business establishment situated in the territory of a municipality.

Business establishment: unit or a part of a unit of assessment to be entered on the property assessment roll where an economic or administrative activity is carried on, for pecuniary gain or not.

Rental value: most likely gross annual rent from the rental of a business establishment under a lease renewable from year to year, according to market conditions, including property taxes and operating expenses, but excluding services other than those relating to the immovable.



Application for review in respect of the roll of rental values

IMPORTANT – Read the instructions carefully before completing the application for review.

On request, the personnel on duty at the location determined for filing an application for review must assist you in completing the form.

Name of the local municipality on whose roll the business establishment is entered
 Fiscal years to which the roll applies

For official use only			
Application number	Value of the establishment	Amount received	Date of receipt
	\$	\$	Year Month Day
Geographic code	Signature of officer	Time limit for reply	
		Year Month Day	

1. Information on the business establishment

Address of the business establishment

Number Name of the public road Apt. number

Cadastre(s) and lot number(s) (only if there is no address)

File number (as entered on the roll or the notice of assessment)

2. Information on the applicant

Given name Surname or name (of the natural person or the legal person)

Mailing address (if different from the address of the business establishment)

Number Name of the public road Apt. number

Municipality, province or State, country Postal code

Daytime telephone number (and extension, if applicable) Email

The applicant is:

- the occupant of the business establishment or one of its co-occupants
- the representative of the occupant
- other, please specify: ➔

3. Situation at the origin of the application for review

Among the following situations, which is at the origin of this application?

- Deposit of a new roll Alteration to the roll ➡ Number of the notice of alteration
 Alteration not made by the assessor Correction *ex officio* of the roll ➡ Number of the notice of correction *ex officio*

4. Subject of and grounds for the application for review

Which entries or omissions are you contesting?

- The value of the establishment ➡ \$ Rental value according to the applicant, for information
 Other entry, please specify: ➡ Nature of the entry concerned and conclusions sought

Grounds invoked in support of the application for review (if necessary, you may attach one or more sheets)

5. Signature of the applicant

Signature	Name of signatory	Date of signing						
		<table border="0" style="margin: auto;"> <tr> <td style="text-align: center; font-size: small;">Year</td> <td style="text-align: center; font-size: small;">Month</td> <td style="text-align: center; font-size: small;">Day</td> </tr> <tr> <td style="text-align: center;"> _ _ </td> <td style="text-align: center;"> _ </td> <td style="text-align: center;"> _ </td> </tr> </table>	Year	Month	Day	_ _	_	_
Year	Month	Day						
_ _	_	_						

Reminder of important information

To be admissible to the municipal body responsible for assessment, an application for review must meet the following conditions:

1. Be made on the form prescribed for that purpose, namely, this document. Additional explanatory documents may be attached to the duly completed form;
2. Be filed at the location determined by the municipal body responsible for assessment, namely, the location indicated on the notice of assessment or the notice of alteration. The application may also be sent by registered mail to that location, in which case it must be sent according to the same time limits and conditions as those for filing in person. The day of sending of the application is considered to be the date of filing. It is important to keep proof of sending in case of dispute;
3. Briefly state the grounds or arguments invoked in support of the application and the conclusions sought. The amount of taxes to be paid does not constitute grounds justifying an alteration to the roll;
4. Be filed within the time limits set (see question No. 3 of instructions). Where an application for review could not be filed due to circumstances of irresistible force, the application may be filed within 60 days after those circumstances cease to exist;
5. Include the sum of money determined and applicable to the business establishment concerned, if prescribed by a by-law of the municipal body responsible for assessment.

At the end of the review process, the assessor of the municipal body responsible for assessment provides a written reply to the applicant within the time limits (see question No. 5 of instructions). The assessor may propose an alteration or alterations to be made to the roll, in which case the applicant has 30 days following the sending of the reply to accept. The assessor may, however, indicate that no alteration will be proposed. Furthermore, in the cases provided for by the Act respecting municipal taxation, an alteration resulting from an agreement between the assessor and the applicant may be contested before the Administrative Tribunal of Québec by other persons directly concerned by the effect of the alteration.

SCHEDULE III

(s. 4)

INFORMATION ON THE ATTESTATION OF FILING OF AN APPLICATION FOR REVIEW IN RESPECT OF THE PROPERTY ASSESSMENT ROLL

— The name of the municipal body responsible for assessment that drew up the roll;

— The name of the local municipality on whose roll the unit is entered (only if it is different from the name of the municipal body responsible for assessment that drew up the roll);

— The fiscal years to which the roll concerned by the application applies;

— The address of the unit of assessment concerned by the application;

— The cadastre and lot number of the unit concerned;

— The file number of the unit concerned by the application;

— The number of the application for review;

— The date of receipt of the application;

— The value of the immovable entered on the roll concerned by the application;

— The amount received on filing the application;

— The time limit for the assessor to provide a reply.

SCHEDULE IV

(s. 4)

INFORMATION ON THE ATTESTATION OF FILING OF AN APPLICATION FOR REVIEW IN RESPECT OF RENTAL VALUES

— The name of the municipal body responsible for assessment that drew up the roll;

— The name of the local municipality on whose roll the establishment is entered (only if it is different from the name of the municipal body responsible for assessment that drew up the roll);

— The fiscal years to which the roll concerned by the application applies;

— The address of the business establishment concerned by the application;

— The file number of the establishment concerned by the application;

— The number of the application for review;

— The date of receipt of the application;

— The value of the business establishment entered on the roll concerned by the application;

— The amount received on the filing of the application;

— The time limit for the assessor to provide a reply.

SCHEDULE V

(s. 7)

HEADINGS OF SECTIONS AND DISPLAY NAMES OF THE NOTICE OF ASSESSMENT WITH RESPECT TO A UNIT OF ASSESSMENT

Heading of the section	Display name
(Heading of the notice)	Municipalité de
	Roll in force for the fiscal years
	Municipal body responsible for assessment that drew up the roll*
To apply for a review	Time limit
	Amount to be included
	Reference to the by-law
	Address of the location where an application for review form may be obtained and where it may be handed in

Heading of the section	Display name
Identification of the unit of assessment	Address*
	Cadastre(s) and lot number(s)
	File number
	Predominant use
Owner	Name
	Mailing address
Characteristics of the unit of assessment	Area of the land
	Number of dwellings
	Number of non-residential premises
	Number of rental rooms
	Agricultural zoning
	Registered agricultural operation
Registered agricultural operation (RAO)*	RAO zoned area*
	Total area of RAO*
	Value of the land (RAO and agricultural zoned)*
	Value of the building (RAO and agricultural zoned)*
Values on the assessment roll	Value of the land
	Value of the building
	Value of the immovable
	Market reference date considered for entering the values on the roll
	Value of the immovable on the previous roll*
Standardized value	Market reference date for establishing the standardized value
	Median proportion of the actual property value
	Comparative factor of the roll
	Standardized value of the immovable on the market reference date (value of the immovable x comparative factor of the roll)
Tax breakdown	Category and class of immovable for applying various tax rates
	Subcategory to which the unit belongs*
	Percentage applicable for establishing the amount of the tax*
	Taxable value of the immovable
	Non-taxable value of the immovable
	Breakdown of values*
	Legislative source*
	Total taxable value of an RAO for school purposes*

* Display name that may be omitted if it does not apply to the unit of assessment.

SCHEDULE VI

(s. 7)

HEADINGS OF SECTIONS AND DISPLAY NAMES OF THE NOTICE OF ASSESSMENT WITH RESPECT TO A BUSINESS ESTABLISHMENT

Heading of the section	Display name
(Heading of the notice)	Municipalité de
	Roll in force for the fiscal years
	Municipal body responsible for assessment that drew up the roll*
To apply for a review	Time limit
	Amount to be included
	Reference to the by-law
	Address of the location where an application for review form may be obtained and where it may be handed in
Identification of the business establishment	Address*
	File number
	Predominant use
Occupant	Name
	Mailing address
Values on the roll of rental values	Value of the business establishment
	Market reference date considered for entry of the value on the roll
	Value of the establishment on the previous roll*
Standardized value	Market reference date for establishing the standardized value
	Median proportion of the rental value
	Comparative factor of the roll
	Standardized value of the business establishment on the market reference date (value of the establishment x comparative factor of the roll)

* Display name that may be omitted if it does not apply to the business establishment.

SCHEDULE VII

(s. 8)

TEXT ON THE FRONT OF THE NOTICE OF ASSESSMENT IN RESPECT OF AN ASSESSMENT UNIT

In the first of the fiscal years for which a property assessment roll of a municipality is made, a notice of assessment is sent to every person in whose name a unit of assessment is entered in accordance with the Act respecting municipal taxation.

The purpose of the notice is to

- provide the main information entered on the assessment roll relative to your property;
- inform you of the terms and conditions applicable if you wish to have a correction made following an omission or inaccuracy on the assessment roll;
- indicate the standardized value of your property. You must determine whether the assessment of your property is fair and reasonable on the basis of that value.

SCHEDULE VIII

(s. 8)

TEXT ON THE BACK OF THE NOTICE OF ASSESSMENT IN RESPECT OF A BUSINESS ESTABLISHMENT

In the first of the fiscal years for which a roll of rental values of a municipality is made, a notice of assessment is sent to every person in whose name a business establishment is entered in accordance with the Act respecting municipal taxation.

The purpose of the notice is to

—provide the main information entered on the roll of rental values relative to your business establishment;

—inform you of the terms and conditions applicable if you wish to have a correction made following an omission or inaccuracy on the roll of rental values;

—indicate the standardized value of your establishment. You must determine whether the assessment of your establishment is fair and reasonable on the basis of that value.

SCHEDULE IX

(s. 8)

INFORMATION ON THE APPLICATION FOR REVIEW OF A NOTICE OF ASSESSMENT RELATIVE TO A UNIT OF ASSESSMENT**Information concerning your right to apply for an administrative review in respect of the property assessment roll**

The Act respecting municipal taxation (sections 124 to 138.4) provides for an administrative review of any entry on the property assessment roll where an application for review has been filed. The review is provided to correct errors or omissions that escaped the notice of the assessor of the municipal body responsible for assessment concerned.

The assessor seized of an admissible application for review (see the “Procedure” section) must assess the merits of the contestation. Depending on the nature and accuracy of the grounds invoked in the application, the assessor may proceed with the review by means the assessor deems appropriate. During that review, the assessor may, in particular,

1. verify the various calculation parameters that resulted in the establishment of the value; and

2. meet with the applicant or visit the immovable concerned.

Person who may apply for a review

Any person having an interest in contesting the correctness, existence or absence of an entry on the property assessment roll relative to a unit of assessment the person or another person owns, may file an application for review in that regard with [enter the name of the municipal body responsible for assessment concerned].

A person bound to pay tax or compensation to the local municipality or the school board that uses the property assessment roll is deemed to have the interest required to make such an application.

Right to apply for a review and time limit

—During the first year of application of the assessment roll, you may contest the correctness, existence or absence of an entry on the roll relative to the unit of assessment covered by this notice, by filing an application for review.

—To be admissible, an application for review must be filed **before 1 May of the first year** to which the roll applies. However, if this notice was sent to you after the last day of February of that first year, you may file your application within 60 days after that sending (120 days in the case of a unit valued at \$3,000,000 or more and the roll deposited is not published, from a date included within 60 days following its deposit, on the municipality’s website).

—You and any other person having an interest in doing so may file an application for review where the assessor did not alter the roll although an event made an alteration compulsory under the Act. In that case, the application for review must be filed before the end of the fiscal year following the period during which the event justifying the alteration occurred.

Procedure

To apply for review, you must:

1. Complete the form entitled “Application for review in respect of the property assessment roll”, available at the location indicated on the notice of assessment;

2. Hand in the form, duly completed, at the location indicated on the notice of assessment or send it by registered mail to that location, before the time limit;

3. Include any amount indicated on the notice of assessment.

Additional relevant information

— On request, the personnel on duty at the location determined for filing an application for review must assist you in completing the form.

— The assessor is bound to verify that any application for review submitted is well-founded and to reply to the applicant in writing. The assessor may propose an alteration or alterations to be made to the roll, in which case you have 30 days following the sending of the reply to accept. The assessor may, however, indicate that no alteration will be proposed.

— The assessor is bound to reply to an application for review before 1 September following the coming into force of the roll. That time limit may, however, be extended to the following 1 April; it is advisable to contact [enter the name of the municipal body responsible for assessment concerned] to obtain the applicable time limit.

— Any person who has made an application for review and who has not reached an agreement with the assessor may exercise a recourse, on the same subject as the application for review, before the immovable property division of the Administrative Tribunal of Québec.

Definitions

Property assessment roll means a public document containing information prescribed by the Act on each immovable situated in the territory of a municipality.

Unit of assessment means the greatest possible aggregate of immovables that: are owned by the same owner or the same group of owners in undivided ownership; are contiguous or would be contiguous if they were not separated by a watercourse, a thoroughfare or a public utility network; are used for a single primary purpose; and can normally and in the short term be transferred only as one whole and not in parts.

Market reference date means the date on which the conditions of the property market were considered to establish the values entered on the roll relative to the unit of assessment.

Median proportion means the statistical indicator used to express, in percentage, the proportion in which the values entered on a property assessment roll represent the actual value of the immovables of a municipality, on a particular date.

Comparative factor means the factor used to bring a value entered on the property assessment roll to the standardized value. It is the opposite of the median proportion.

Standardized value means the value representing the actual value of a unit of assessment, namely, its most likely sale price, on a particular date. It results from the multiplication of the value of the immovable entered on the assessment roll by the comparative factor of that roll (value of the immovable x comparative factor).

SCHEDULE X

(s. 8)

INFORMATION ON THE APPLICATION FOR REVIEW OF A NOTICE OF ASSESSMENT RELATIVE TO A BUSINESS ESTABLISHMENT

Information concerning your right to apply for an administrative review in respect of the roll of rental values

The Act respecting municipal taxation (sections 124 to 138.4) provides for an administrative review of any entry on the roll of rental values where an application for review has been filed. The review is provided to correct errors or omissions that escaped the notice of the assessor of the municipal body responsible for assessment concerned.

The assessor seized of an admissible application for review (see the “Procedure” section) must assess the merits of the contestation. Depending on the nature and accuracy of the grounds invoked in the application, the assessor may proceed with the review by means the assessor deems appropriate. During that review, the assessor may, in particular,

1. verify the various calculation parameters that resulted in the establishment of the value; and
2. meet with the applicant or visit the business establishment concerned.

Person who may apply for a review

Any person having an interest in contesting the correctness, existence or absence of an entry on the roll of rental values relative to a business establishment of which the person or another person is the occupant, may file an application for review in that regard with [enter the name of the municipal body responsible for assessment concerned].

A person bound to pay tax or compensation to the local municipality is deemed to have the interest required to make such an application.

Right to apply for a review and time limit

—During the first year of application of the roll of rental values, you may contest the correctness, existence or absence of an entry on the roll relative to the business establishment covered by this notice, by filing an application for review.

—To be admissible, an application for review must be filed **before 1 May of the first year** to which the roll applies. However, if this notice was sent to you after the last day of February of that first year, you may file your application within 60 days after that sending (except for business establishments valued at \$100,000 or more, for which the time limit is 120 days if the notice was sent after 31 December preceding the first year to which the roll applies).

—You and any other person having an interest in doing so may file an application for review where the assessor did not alter the roll although an event made an alteration compulsory under the Act. In that case, the application for review must be filed before the end of the fiscal year following the period during which the event justifying the alteration occurred.

Procedure

To apply for review, you must:

1. Complete the form entitled “Application for review in respect of the roll of rental values”, available at the location indicated on the notice of assessment;
2. Hand in the form, duly completed, at the location indicated on the notice of assessment or send it by registered mail to that location, before the time limit;
3. Include any amount indicated on the notice of assessment.

Additional relevant information

—On request, the personnel on duty at the location determined for filing an application for review must assist you in completing the form.

—The assessor is bound to verify that any application for review submitted is well-founded and to reply to the applicant in writing. The assessor may propose an alteration or alterations to be made to the roll, in which case you have 30 days following the sending of the reply to accept. The assessor may, however, indicate that no alteration will be proposed.

—The assessor is bound to reply to an application for review before 1 September following the coming into force of the roll. That time limit may, however, be extended to the following 1 April; it is advisable to contact [enter the name of the municipal body responsible for assessment concerned] to obtain the applicable time limit.

—Any person who has made an application for review and who has not reached an agreement with the assessor may exercise a recourse, on the same subject as the application for review, before the immovable property division of the Administrative Tribunal of Québec.

Definitions

Roll of rental values means a public document containing information prescribed by the Act on each business establishment situated in the territory of a municipality.

Business establishment means a unit or a part of a unit of assessment to be entered on the property assessment roll where an economic or administrative activity is carried on, for pecuniary gain or not.

Market reference date means the date on which the conditions of the property market were considered to establish the value entered on the roll in respect of the business establishment.

Median proportion means the statistical indicator used to express, in percentage, the proportion in which the values entered on a property assessment roll represent the actual value of the immovables of a municipality, on a particular date.

Comparative factor means the factor used to bring a value entered on the roll of rental values to the standardized value. It is the opposite of the median proportion.

Standardized value results from the multiplication of the value of the establishment entered on the roll of rental values by the comparative factor of that roll (value of the establishment x comparative factor).

SCHEDULE XI

(s. 18)

TEXT ON THE POTENTIAL GRANT

If you were 65 or over on 31 December [fiscal year preceding the fiscal year covered by the tax account] and you meet the conditions to be entitled for a grant for seniors to offset a municipal tax increase, use the information included to complete the Revenu Québec form *Grant for Seniors to Offset a Municipal Tax Increase* (TP-1029).

TM-V) and enclose it with your [fiscal year preceding the fiscal year concerned by the tax account] income tax return.

SCHEDULE XII
(s. 22)

TEXT ON THE FRONT OF THE NOTICE OF ALTERATION IN RESPECT OF A UNIT OF ASSESSMENT

The notice of alteration informs you that the municipal assessor has altered an entry or entries on the assessment roll relative to a unit of assessment that you own to take into account certain situations provided for in the Act respecting municipal taxation. An alteration may be required, in particular, following a change of owner, the demolition of a building or its construction.

The purpose of the notice is to

—specify the entries altered, the date of taking effect of the alteration and the ground invoked; and

—inform you on the recourse you have to contest the alterations in case of disagreement and the terms and conditions applicable.

SCHEDULE XIII
(s. 22)

TEXT ON THE FRONT OF THE NOTICE OF ALTERATION IN RESPECT OF A BUSINESS ESTABLISHMENT

The notice of alteration informs you that the municipal assessor has altered an entry or entries on the roll of rental values relative to a business establishment of which you are the occupant to take into account certain situations provided for in the Act respecting municipal taxation. An alteration may be required, in particular, following a change of occupant, the demolition of the business establishment or its construction.

The purpose of the notice is to

—specify the entries altered, the date of taking effect of the alteration and the grounds invoked; and

—inform you on the recourse you have to contest the alterations in case of disagreement and the terms and conditions applicable.

SCHEDULE XIV
(s. 22)

INFORMATION ON THE APPLICATION FOR REVIEW OF A NOTICE OF ALTERATION RELATIVE TO A UNIT OF ASSESSMENT

Information concerning your right to apply for an administrative review in respect of the property assessment roll

The Act respecting municipal taxation (sections 124 to 138.4) provides for an administrative review of any entry on the property assessment roll where an application for review has been filed. The review is provided to correct errors or omissions that escaped the notice of the assessor of the municipal body responsible for assessment concerned.

The assessor seized of an admissible application for review (see the “Procedure” section) must assess the merits of the contestation. Depending on the nature and accuracy of the grounds invoked in the application, the assessor may proceed with the review by means the assessor deems appropriate. During that review, the assessor may, in particular,

1. verify the various calculation parameters that resulted in the establishment of the value; and
2. meet with the applicant or visit the immovable concerned.

Person who may apply for a review

Any person having an interest in contesting the correctness, existence or absence of an alteration to the property assessment roll relative to a unit of assessment the person or another person owns, may file an application for review in that regard with [enter the name of the municipal body responsible for assessment concerned].

A person bound to pay tax or compensation to the local municipality or the school board that uses the property assessment roll is deemed to have the interest required to make such an application.

Right to apply for a review and time limit

—When you receive a notice of alteration, you may contest the correctness of the alteration to the roll relative to the unit of assessment covered by this notice, by filing an application for review.

—To be admissible, an application for review must be filed **before the time limit** indicated on the notice of alteration. The time limit is whichever is the later: before 1 May following the coming into force of the assessment roll; or 60 days after the sending of this notice of alteration.

—You and any other person having an interest in doing so may file an application for review where the assessor did not alter the roll although an event made an alteration compulsory under the Act. In that case, the application for review must be filed before the end of the fiscal year following the period during which the event justifying the alteration occurred.

Procedure

To apply for review, you must:

1. Complete the form entitled “Application for review in respect of the property assessment roll”, available at the location indicated on the notice of alteration;
2. Hand in the form, duly completed, at the location indicated on the notice of alteration or send it by registered mail to that location, before the time limit;
3. Include any amount indicated on the notice of alteration.

Additional relevant information

—On request, the personnel on duty at the location determined for filing an application for review must assist you in completing the form.

—The assessor is bound to verify that any application for review submitted is well-founded and to reply to the applicant in writing. The assessor may propose an alteration or alterations to be made to the roll, in which case you have 30 days following the sending of the reply to accept. The assessor may, however, indicate that no alteration will be proposed.

—The assessor is bound to reply to an application for review before the later of 1 September following the coming into force of the roll or four months after the filing of the application.

—Any person who has made an application for review and who has not reached an agreement with the assessor may exercise a recourse, on the same subject as the application for review, before the immovable property division of the Administrative Tribunal of Québec.

SCHEDULE XV

(s. 22)

INFORMATION ON THE APPLICATION FOR REVIEW OF A NOTICE OF ALTERATION IN RESPECT OF A BUSINESS ESTABLISHMENT

Information concerning your right to apply for an administrative review in respect of the roll of rental values

The Act respecting municipal taxation (sections 124 to 138.4) provides for an administrative review of any entry on the roll of rental values where an application for review has been filed. The review is provided to correct errors or omissions that escaped the notice of the assessor of the municipal body responsible for assessment concerned.

The assessor seized of an admissible application for review (see the “Procedure” section) must assess the merits of the contestation. Depending on the nature and accuracy of the grounds invoked in the application, the assessor may proceed with the review by means the assessor deems appropriate. During that review, the assessor may, in particular,

1. verify the various calculation parameters that resulted in the establishment of the value; and
2. meet with the applicant or visit the business establishment concerned.

Person who may apply for a review

Any person having an interest in contesting the correctness, existence or absence of an entry on the roll of rental values relative to a business establishment of which the person or another person is the occupant, may file an application for review in that regard with [enter the name of the municipal body responsible for assessment concerned].

A person bound to pay tax or compensation to the local municipality is deemed to have the interest required to make such an application.

Right to apply for a review and time limit

—When you receive a notice of alteration, you may contest the correctness of the alteration to the roll relative to the business establishment covered by this notice, by filing an application for review.

—To be admissible, an application for review must be filed **before the time limit** indicated on the notice of alteration. The time limit is whichever is the later: before 1 May following the coming into force of the roll of rental values; or 60 days after the sending of this notice of alteration.

—You and any other person having an interest in doing so may file an application for review where the assessor did not alter the roll although an event made an alteration compulsory under the Act. In that case, the application for review must be filed before the end of the fiscal year following the period during which the event justifying the alteration occurred.

Procedure

To apply for review, you must:

1. Complete the form entitled “Application for review in respect of the roll of rental values”, available at the location indicated on the notice of alteration;
2. Hand in the form, duly completed, at the location indicated on the notice of alteration or send it by registered mail to that location, before the time limit;
3. Include any amount indicated on the notice of alteration.

Additional relevant information

—On request, the personnel on duty at the location determined for filing an application for review must assist you in completing the form.

—The assessor is bound to verify that any application for review submitted is well-founded and to reply to the applicant in writing. The assessor may propose an alteration or alterations to be made to the roll, in which case you have 30 days following the sending of the reply to accept. The assessor may, however, indicate that no alteration will be proposed.

—The assessor is bound to reply to an application for review before the later of 1 September following the coming into force of the roll or four months after the filing of the application.

—Any person who has made an application for review and who has not reached an agreement with the assessor may exercise a recourse, on the same subject as the application for review, before the immovable property division of the Administrative Tribunal of Québec.

Draft Regulations

Draft Regulation

Deposit Institutions and Deposit Protection Act
(chapter I-13.2.2)

Supervisory information of authorized deposit institutions

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation respecting the supervisory information of authorized deposit institutions, appearing below, may be made by the Minister of Finance on the expiry of 45 days following this publication.

The draft Regulation specifies, for the purposes of sections 32.11 and 32.12 of the Deposit Institutions and Deposit Protection Act (chapter I-13.2.2), which information held by an authorized deposit institution in relation to the supervision of the authorized deposit institution by the Autorité des marchés financiers (the Authority) is confidential information.

It also prescribes the conditions on which such confidential information may be used by the authorized deposit institution as evidence in any proceedings brought by the authorized deposit institution, the Minister, the Authority or the Attorney General.

Further information on the draft Regulation may be obtained by contacting Jean-Hubert Smith-Lacroix, coordinator, Direction générale du droit corporatif et des politiques relatives au secteur financier, Ministère des Finances, 8, rue Cook, 4^e étage, Québec (Québec) G1R 0A4; telephone: 418 646-7466; fax: 418 646-5744; email: jean-hubert.smith-lacroix@finances.gouv.qc.ca.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to the Minister of Finance, 390, boulevard Charest Est, 8^e étage, Québec (Québec) G1K 3H4.

ERIC GIRARD,
Minister of Finance

Regulation respecting the supervisory information of authorized deposit institutions

Deposit Institutions and Deposit Protection Act
(chapter I-13.2.2, ss. 32.11 and 32.12)

1. For the purposes of section 32.11 of the Deposit Institutions and Deposit Protection Act, the following information held by an authorized deposit institution in relation to the supervision of the authorized deposit institution by the Autorité des marchés financiers (the Authority) is confidential information:

(a) any risk profile assessment rating assigned to the authorized deposit institution by the Authority and any other risk profile assessment rating based in large part on information obtained from the Authority;

(b) any intervention stage rating assigned to the authorized deposit institution under a framework of the Authority for the supervision of financial institutions;

(c) any instruction in writing with regard to the authorized deposit institution;

(d) any report drafted by or at the request of the Authority, or any recommendation made by the Authority as part of its supervisory functions, including any correspondence exchanged in that regard with its directors or officers.

2. For the purposes of paragraph 2 of section 32.12 of the Deposit Institutions and Deposit Protection Act, the authorized deposit institution concerned by the information may use that information as evidence in any proceedings concerning the administration or enforcement of the Deposit Institutions and Deposit Protection Act or, in the case of a Québec savings company, the Business Corporations Act (chapter S-31.1) that are brought by the authorized deposit institution or Québec savings company, the Minister responsible for the carrying out or administration of those Acts, the Autorité des marchés financiers or the Attorney General of Québec, providing an order is made to prohibit or restrict the publication, disclosure or dissemination of the information or document, or an order is made for a hearing in camera.

3. This Regulation comes into force on *(insert the date of coming into force)*.

Draft Regulation

An Act respecting financial services cooperatives (chapter C-67.3)

Supervisory information of financial services cooperatives

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation respecting the supervisory information of financial services cooperatives, appearing below, may be made by the Minister of Finance on the expiry of 45 days following this publication.

The draft Regulation specifies, for the purposes of sections 564.1 and 564.2 of the Act respecting financial services cooperatives (chapter C-67.3), which information held by a financial services cooperative in relation to the supervision of the insurer by the Autorité des marchés financiers (the Authority) is confidential information.

It also prescribes the conditions on which such confidential information may be used by the financial services cooperative as evidence in any proceedings brought by the financial services cooperative, the Minister, the Authority or the Attorney General.

Further information on the draft Regulation may be obtained by contacting Jean-Hubert Smith-Lacroix, coordinator, Direction générale du droit corporatif et des politiques relatives au secteur financier, Ministère des Finances, 8, rue Cook, 4^e étage, Québec (Québec) G1R 0A4; telephone: 418 646-7466; fax: 418 646-5744; email: jean-hubert.smith-lacroix@finances.gouv.qc.ca.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to the Minister of Finance, 390, boulevard Charest Est, 8^e étage, Québec (Québec) G1K 3H4.

ERIC GIRARD,
Minister of Finance

Regulation respecting the supervisory information of financial services cooperatives

An Act respecting financial services cooperatives (chapter C-67.3, ss. 564.1 and 564.2)

1. For the purposes of section 564.1 of the Act respecting financial services cooperatives, the following information held by a financial services cooperative in relation

to the supervision of the financial services cooperative by the Autorité des marchés financiers (the Authority) is confidential information:

(a) any risk profile assessment rating assigned to the financial services cooperative by the Authority and any other risk profile assessment rating based in large part on information obtained from the Authority;

(b) any intervention stage rating assigned to the financial services cooperative under a framework of the Authority for the supervision of financial institutions;

(c) any instruction in writing with regard to the financial services cooperative;

(d) any report drafted by or at the request of the Authority, or any recommendation made by the Authority as part of its supervisory functions, including any correspondence exchanged in that regard with its directors or officers.

2. For the purposes of paragraph 2 of section 564.2 of the Act respecting financial services cooperatives, the financial services cooperative concerned by the information may use that information as evidence in any proceedings concerning the administration or enforcement of the Act respecting financial services cooperatives that are brought by the financial services cooperative, the Minister responsible for the administration of that Act, the Autorité des marchés financiers or the Attorney General of Québec, providing an order is made to prohibit or restrict the publication, disclosure or dissemination of the information or document, or an order is made for a hearing in camera.

3. This Regulation comes into force on (*insert the date of coming into force*).

104265

Draft Regulation

Insurers Act
(chapter A-32.1)

Supervisory information of authorized insurers

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation respecting the supervisory information of authorized insurers, appearing below, may be made by the Minister of Finance on the expiry of 45 days following this publication.

The draft Regulation specifies, for the purposes of sections 178 and 179 of the Insurers Act (chapter A-32.1), which information held by an authorized insurer in relation to the supervision of the authorized insurer by the Autorité des marchés financiers (the Authority) is confidential information.

It also prescribes the conditions on which such confidential information may be used by the authorized insurer as evidence in any proceedings brought by the authorized insurer, the Minister, the Authority or the Attorney General.

Further information on the draft Regulation may be obtained by contacting Jean-Hubert Smith-Lacroix, coordinator, Direction générale du droit corporatif et des politiques relatives au secteur financier, Ministère des Finances, 8, rue Cook, 4^e étage, Québec (Québec) G1R 0A4; telephone: 418 646-7466; fax: 418 646-5744; email: jean-hubert.smith-lacroix@finances.gouv.qc.ca.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to the Minister of Finance, 390, boulevard Charest Est, 8^e étage, Québec (Québec) G1K 3H4.

ERIC GIRARD,
Minister of Finance

Regulation respecting the supervisory information of authorized insurers

Insurers Act
(chapter A-32.1, ss. 178 and 179)

1. For the purposes of section 178 of the Insurers Act, the following information held by an authorized insurer in relation to the supervision of the authorized insurer by the Autorité des marchés financiers (the Authority) is confidential information:

(a) any risk profile assessment rating assigned to the authorized insurer by the Authority and any other risk profile assessment rating based in large part on information obtained from the Authority;

(b) any intervention stage rating assigned to the authorized insurer under a framework of the Authority for the supervision of financial institutions;

(c) any instruction in writing with regard to the authorized insurer;

(d) any report drafted by or at the request of the Authority, or any recommendation made by the Authority as part of its supervisory functions, including any correspondence exchanged in that regard with its directors or officers.

2. For the purposes of paragraph 2 of section 179 of the Insurers Act, the authorized insurer concerned by the information may use that information as evidence in any proceedings concerning the administration or enforcement of the Insurers Act or the Business Corporations Act (chapter S-31.1) that are brought by the authorized insurer, the Minister responsible for the carrying out or administration of those Acts, the Autorité des marchés financiers or the Attorney General of Québec, providing an order is made to prohibit or restrict the publication, disclosure or dissemination of the information or document, or an order is made for a hearing in camera.

3. This Regulation comes into force on (*insert the date of coming into force*).

104264

Draft Regulation

Trust Companies and Savings Companies Act
(chapter S-29.02)

Supervisory information of authorized trust companies

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation respecting the supervisory information of authorized trust companies, appearing below, may be made by the Minister of Finance on the expiry of 45 days following this publication.

The draft Regulation specifies, for the purposes of sections 156 and 157 of the Trust Companies and Savings Companies Act (chapter S-29.02), which information held by an authorized trust company in relation to the supervision of the authorized trust company by the Autorité des marchés financiers (the Authority) is confidential information.

It also prescribes the conditions on which such confidential information may be used by the authorized trust company as evidence in any proceedings brought by the authorized trust company, the Minister, the Authority or the Attorney General.

Further information on the draft Regulation may be obtained by contacting Jean-Hubert Smith-Lacroix, coordinator, Direction générale du droit corporatif et des politiques relatives au secteur financier, Ministère des Finances, 8, rue Cook, 4^e étage, Québec (Québec) G1R 0A4; telephone: 418 646-7466; fax: 418 646-5744; email: jean-hubert.smith-lacroix@finances.gouv.qc.ca.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to the Minister of Finance, 390, boulevard Charest Est, 8^e étage, Québec (Québec) G1K 3H4.

ERIC GIRARD,
Minister of Finance

Regulation respecting the supervisory information of authorized trust companies

Trust Companies and Savings Companies Act
(chapter S-29.02, ss. 156 and 157)

1. For the purposes of section 156 of the Trust Companies and Savings Companies Act, the following information held by an authorized trust company in relation to the supervision of the authorized trust company by the Autorité des marchés financiers (the Authority) is confidential information:

(a) any risk profile assessment rating assigned to the authorized trust company by the Authority and any other risk profile assessment rating based in large part on information obtained from the Authority;

(b) any intervention stage rating assigned to the authorized trust company under a framework of the Authority for the supervision of financial institutions;

(c) any instruction in writing with regard to the authorized trust company;

(d) any report drafted by or at the request of the Authority, or any recommendation made by the Authority as part of its supervisory functions, including any correspondence exchanged in that regard with its directors or officers.

2. For the purposes of paragraph 2 of section 157 of the Trust Companies and Savings Companies Act, the authorized trust company concerned by the information may use that information as evidence in any proceedings concerning the administration or enforcement of the Trust Companies and Savings Companies Act or the Business Corporations Act (chapter S-31.1) that are brought by the authorized trust company, the Minister responsible for the

carrying out or administration of those Acts, the Autorité des marchés financiers or the Attorney General of Québec, providing an order is made to prohibit or restrict the publication, disclosure or dissemination of the information or document, or an order is made for a hearing in camera.

3. This Regulation comes into force on (*insert the date of coming into force*).

104267

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

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Ordre des travailleurs sociaux et des thérapeutes conjugaux et familiaux — Practice of members of the Ordre des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec within a partnership or a joint-stock company (Professional Code, chapter C-26)	540	N
Professional Code — Ordre des travailleurs sociaux et des thérapeutes conjugaux et familiaux — Code of ethics of the members of the Ordre des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec (chapter C-26)	531	N
Professional Code — Ordre des travailleurs sociaux et des thérapeutes conjugaux et familiaux — Practice of members of the Ordre des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec within a partnership or a joint-stock company (chapter C-26)	540	N
Supervisory information of authorized deposit institutions (Deposit Institutions and Deposit Protection Act, chapter I-13.2.2)	567	Draft
Supervisory information of authorized insurers (Insurers Act, chapter A-32.1)	568	Draft
Supervisory information of authorized trust companies (Trust Companies and Savings Companies Act, chapter S-29.02)	569	Draft
Supervisory information of financial services cooperatives (An Act respecting financial services cooperatives, chapter C-67.3)	568	Draft
Trust Companies and Savings Companies Act — Supervisory information of authorized trust companies (chapter S-29.02)	569	Draft

