

Gazette officielle du Québec

Part 2 Laws and Regulations

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Summary

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Regulations and other acts

Gouvernement du Québec

O.C. 1152-99, 6 October 1999

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

Installation of petroleum equipment — Amendments

CONCERNING the Decree to amend the Decree respecting the installation of petroleum equipment

WHEREAS the Government has made the Decree respecting the installation of petroleum equipment (R.R.Q., 1981, c. D-2, r. 33);

WHEREAS the contracting parties within the meaning of the Decree petitioned the Minister of State for Labour and Employment and Minister of Labour to have certain amendments made to the Decree;

WHEREAS sections 2, 6.1 and 6.2 of the Act respecting collective agreement decrees (R.S.Q., c. D-2) authorize the Government to extend a collective agreement and to amend a decree at the request of the contracting parties by bringing, if such is the case, the amendments that it deems appropriate;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1) and sections 5 and 6.1 of the Act respecting collective agreement decrees, the text of the Decree to amend the Decree attached to this Order in Council was published in Part 2 of the *Gazette officielle du Québec* of 17 February 1999 and, on that same date, in two French-language newspapers and one English-language newspaper, with a notice that it could be made by the Government in the 45 days following this publication;

WHEREAS it is expedient to make that Draft Decree with amendments;

IT IS ORDERED, therefore, upon the recommendation of the Minister of State for Labour and Employment and Minister of Labour:

THAT the Decree to amend the Decree respecting the installation of petroleum equipment, attached hereto, be made.

MICHEL NOËL DE TILLY,
Clerk of the Conseil exécutif

Decree to amend the Decree respecting the installation of petroleum equipment *

An Act respecting collective agreement decrees
(R.S.Q., c. D-2, ss. 2 and 6.1)

1. Section 1.01 is amended by striking, in subparagraph *iii* of paragraph 9, “and who has at least 2 years’ experience”.

2. Section 2.03 is revoked.

3. The following is substituted for section 3.04:

“**3.04.** Outside of the hours of the standard working day, time spent by the employee travelling from the employer’s establishment to the job site and back again or between job sites, is considered to be time worked.

The first hour of travelling time is paid at the employee’s base rate and additional hours are paid at time and a half that rate.”

4. Section 3.08 is amended by substituting, in paragraph 2, the words “base rate” for the words “wage rate applicable”.

5. The following is substituted for sections 3.11 and 3.12:

“**3.11.** The employee who arrives on the job site without having been informed to the contrary before the end of the preceding standard working day is entitled to an indemnity equal to four hours at his base rate.

3.12. Section 3.11 does not apply when an event outside of the employer’s control prevents him from having work performed covered by the Decree.”

6. Section 4.05 is amended by substituting the words “base rate” for the words “regular rate”.

7. Section 6.06 is amended:

* The last amendment to the Decree respecting the installation of petroleum equipment (R.R.Q., 1981, c. D-2, r.33) was made by the Regulation made by Order in Council no. 757-98 dated 3 June 1998 (1998, *G.O.* 2, 2216). For previous amendments refer to the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 1999, updated to 1 March 1999

1. by substituting the words “base rate” for the words “usual wage”;

2. by adding, after the first paragraph, the following:

“To determine the indemnity for that holiday, the employer shall:

1. calculate the average weekly wage earned by the employee during the period worked;

2. count the number of weeks that he would have normally worked;

3. multiply the average weekly wage earned by the number of weeks of paid annual vacation to which the employee is entitled;

4. multiply the amount established in subparagraph 3 by the number of weeks counted in subparagraph 2 and divide that amount by 52.

Despite the foregoing, the indemnity for the annual vacation shall not exceed the indemnity to which the employee would have been entitled if he had not been absent.”.

8. Section 8.04 is amended by substituting in subparagraph 3 the words “base rate” for the words “usual wage”.

9. Section 9.01 is amended by substituting the following for subparagraph 1:

“1. Employees receive at least the following hourly rates for each job classification provided below:

Job Classification	As of 20 October 1999
(a) service mechanic, installation mechanic (site), shop mechanic, tank truck mechanic:	
A	22,33 \$
B	18,47 \$
C	15,49 \$
(b) labourer	12,87 \$
(c) student	9,09 \$.”.

10. Section 9.02 is amended:

1. by substituting the following for subparagraph 5:

“5. the number of hours paid at the employee’s base rate;”;

2. by substituting the following for subparagraph 8:

“8. the employee’s base rate;”.

11. Section 11.02 is amended by substituting the number “14” for the number “12,80”.

12. The following is substituted for section 11.04:

“11.04. In order for the amount of 14 \$ per week to be paid by the employer or for the amount of 12,80 \$ to be deducted from the wages of the employee, the employee must have worked 24 hours or more during the week, including overtime hours.

Where an employee works less than 24 hours during the week, the amount paid by the employer and that paid by the employee are respectively \$0.35 for each hour worked including the provincial sales tax.”.

13. Section 11.07 is amended by substituting in the second paragraph the number “26,80” for the number “25,60”.

14. The following is substituted for section 12.01:

“12.01. The Decree remains in force until 31 December 1999. It is then automatically renewed from year to year thereafter, unless one of the contracting parties opposes it by a written notice sent to the Minister of State for Labour and Employment and Minister of Labour and to the other contracting party during the month of August of the year 2000 or during the month of August of any subsequent year.”.

15. This Decree comes into force on the day of its publication in the *Gazette officielle du Québec*.

3154

Gouvernement du Québec

O.C. 1153-99, 6 October 1999

Public Buildings Safety Act
(R.S.Q., c. S-3)

Elevators and a standard for lifts for persons with physical disabilities

— **Safety Code**

— **Amendments**

Regulation to amend the Regulation respecting the application of a safety code for elevators and a standard for lifts for persons with physical disabilities

WHEREAS under section 39 of the Public Buildings Safety Act (R.S.Q., c. S-3), the Government may make regulations with respect to public buildings concerning the precautions to be taken as respects elevators and safety appliances in connection therewith;

WHEREAS the Regulation respecting the application of a safety code for elevators and a standard for lifts for persons with physical disabilities was made by Order in Council 111-97 dated 29 January 1997;

WHEREAS it is expedient to amend the Regulation;

WHEREAS in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1) the draft Regulation to amend the Regulation respecting the application of a safety code for elevators and a standard for lifts for persons with physical disabilities was published in Part 2 of the *Gazette officielle du Québec* of 2 June 1999 with a notice that it could be made by the Government upon the expiry of 45 days following that publication;

WHEREAS no comments were received;

WHEREAS it is expedient to make the Regulation without amendment;

IT IS ORDERED, therefore, upon the recommendation of the Minister of State for Labour and Employment and Minister of Labour:

THAT the Regulation to amend the Regulation respecting the application of a safety code for elevators and a standard for lifts for persons with physical disabilities, attached hereto, be made.

MICHEL NOËL DE TILLY
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting the application of a safety code for elevators and a standard for lifts for persons with physical disabilities^(*)

Public Buildings Safety Act
(R.S.Q., c. S-3, ss. 10, par. 8, and 39)

1. The following section 4.1 is inserted after section 4 of the Regulation respecting the application of a safety code for elevators and a standard for lifts for persons with physical disabilities:

“4.1 Every apparatus covered by section 1 shall bear a licence plate issued by the inspector. That plate shall be affixed by the inspector.”.

2. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

3155

Gouvernement du Québec

O.C. 1154-99, 6 October 1999

Building Act
(R.S.Q., c. B-1.1)

Fees exigible from owners of elevators

Regulation respecting the fees exigible from owners of elevators

WHEREAS under paragraph 20 of section 185 of the Building Act (R.S.Q., c. B-1.1), the Régie du bâtiment du Québec may, by regulation, determine the cases in which it shall collect fees for approval, authorization, revision, inspection, training, consultation, issuance of certificates of conformity, accreditation of authorized persons, and verifications, and fix such fees;

WHEREAS for that purpose, the Board adopted at its meeting of 5 March 1999, a Regulation respecting the fees exigible from owners of elevators;

^{*} The Regulation respecting the application of a safety code for elevators and a standard for lifts for persons with physical disabilities was made by Order in Council 111-97 dated 29 January 1997 (1997, *G.O.* 2, 1311) and has not been amended since.

WHEREAS in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), the draft Regulation respecting the fees exigible from owners of elevators was published in Part 2 of the *Gazette officielle du Québec* of 2 June 1999 with a notice that it could be approved by the Government upon the expiry of 45 days following that publication;

WHEREAS no comments were received;

WHEREAS at its meeting held on 10 August 1999, the Board adopted the Regulation respecting the fees exigible from owners of elevators with amendments;

WHEREAS under section 189 of the Building Act, every regulation of the Board is subject to approval by the Government which may approve it with or without amendment;

WHEREAS it is expedient to approve the Regulation without amendment;

IT IS ORDERED, therefore, upon the recommendation of the Minister of State for Labour and Employment and Minister of Labour:

THAT the Regulation respecting the fees exigible from owners of elevators, attached hereto, be approved.

MICHEL NOËL DE TILLY,
Clerk of the Conseil exécutif

Regulation respecting the fees exigible from owners of elevators

Building Act
(R.S.Q., c. B-1.1, ss. 185, par. 20, and 192;
1998, c. 46, s. 54)

1. Inspection fees of \$60 per calendar year per elevator shall be paid to the Régie du bâtiment du Québec by the owner of an elevator referred to in the Regulation respecting the application of a safety code for elevators and a standard for lifts for persons with physical disabilities, made by Order in Council 111-97 dated 29 January 1997.

Freight elevators, escalators, dumbwaiters, moving walks, freight platform lifts and lifts for persons with physical disabilities referred to in the Regulation mentioned in the first paragraph and funiculars are deemed to be elevators.

However, the fees payable under this section shall be \$120 per elevator declared for the calendar year in which the owner has informed the Board of the putting into service of the elevator in accordance with the Regulation mentioned in the first paragraph.

2. The following fees shall be paid to the Board by the owner for the inspection of an elevator referred to in section 1 not later than 30 days after the invoice date:

(1) in the case of an elevator other than a funicular:

(a) \$100 where the elevator serves ten landings or fewer;

(b) \$100 plus \$10 per storey in excess of the tenth landing, where the elevator serves more than ten landings;

(2) in the case of a funicular, \$100 per hour or fraction thereof.

3. Every owner shall pay to the Board fees of \$100 per hour or fraction thereof for any inspection of an elevator carried out following the issue of a notice of defects provided for in section 41 of the Public Buildings Safety Act (R.S.Q., c. S-3).

4. The fees payable under sections 1 to 3 shall be indexed on 1 January of each year as of 1 January 2001, according to the increase expressed as a percentage of the average of the Consumer Price Index for Canada published by Statistics Canada under the Statistics Act (R.S.C., 1985, c. S-19), for the period ending on 30 September of the preceding year in relation to the 12 months of the year prior to the latter year. Such increase takes effect as of 1 January.

The fees thus increased shall be rounded off to the nearest dollar.

The Board shall publish the indexation calculated under this section in the *Gazette officielle du Québec*.

5. Notwithstanding the first paragraph of section 1, the fees payable shall be \$120 for the first year following the coming into force of this Regulation.

6. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

M.O., 016-1999**Order of the Minister of State for Health and Social Services and Minister of Health and Social Services to designate a breast cancer detection centre dated 29 September 1999**

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

THE MINISTER OF STATE FOR HEALTH AND SOCIAL SERVICES AND MINISTER OF HEALTH AND SOCIAL SERVICES,

CONSIDERING that it is expedient to designate a breast cancer detection centre under subparagraph *b.3* of the first paragraph of section 69 of Health Insurance Act (R.S.Q., c. A-29);

ORDERS:

That the following breast cancer detection centre be designated for the Saguenay–Lac-Saint-Jean region:

Complexe hospitalier de la Sagamie
305, avenue Saint-Vallier
Chicoutimi (Québec)
G7H 5H6.

Québec, 29 September 1999

PAULINE MAROIS,
*Minister of State for Health and Social Services
and Minister of Health and Social Services*

3152

M.O., 1999**Order of the Minister of Municipal Affairs and Greater Montréal concerning the Regulation to amend the Regulation respecting the form or minimum content of various documents relative to municipal taxation dated 5 October 1999**

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

THE MINISTER OF MUNICIPAL AFFAIRS AND GREATER MONTRÉAL,

CONSIDERING that under paragraph 2 of section 263 of the Act respecting municipal taxation (R.S.Q., c. F-2.1) the Minister of Municipal Affairs and Greater Montréal may prescribe the form or minimum content of certain documents;

CONSIDERING that the Minister of Municipal Affairs made the Regulation respecting the form or minimum content of various documents relative to municipal taxation by the Minister's Order dated 30 June 1992;

CONSIDERING that it is expedient to amend the Regulation;

CONSIDERING that under section 16 of the Act to amend the Act respecting municipal taxation and the Act respecting municipal debts and loans (1999, c. 31), the first regulation made after 19 June 1999 amending the regulation made under paragraph 2 of section 263 of the Act respecting municipal taxation is not subject to the publication requirements set out in section 11 of the Regulations Act (R.S.Q., c. R-18.1);

ORDERS THAT:

The Regulation to amend the Regulation respecting the form or minimum content of various documents relative to municipal taxation, attached to this Order, be made.

Québec, 5 October 1999

LOUISE HAREL,
*Minister of Municipal Affairs
and Greater Montréal*

Regulation to amend the Regulation respecting the form or minimum content of various documents relative to municipal taxation *

An Act respecting municipal taxation
(R.S.Q., c. F-2.1, s. 263, par. 2)

1. Section 5 of the Regulation respecting the form or minimum content of various documents relative to municipal taxation is amended

(1) by deleting paragraph 8;

(2) by substituting the figure “7” for the figure “8” in paragraph 9.

2. The following form is substituted for the form prescribed in Schedule I:

* The Regulation respecting the form or minimum content of various documents relative to municipal taxation, made by a Minister's Order dated 30 June 1992 (1992, *G.O.* 2, 3319), was last amended by the Regulation made by a Minister's Order dated 27 November 1997 (1997, *G.O.* 2, 5726). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 1999, updated to 1 September 1999.



Gouvernement du Québec
Ministère des
Affaires municipales et de la Métropole

GEOGRAPHIC CODE

APPLICATION NUMBER

APPLICATION FOR REVIEW OF THE REAL ESTATE ASSESSMENT ROLL

MUNICIPALITY: _____ ROLL IN QUESTION: _____
(City, village, parish, etc., to whose roll of assessment the application pertains)

IMPORTANT: Unless otherwise indicated, fill in all the white boxes in Sections 1 to 4 legibly, following the directions given in brackets. If necessary, see the additional instructions on the reverse.

1. IDENTIFICATION OF THE UNIT OF ASSESSMENT

• ADDRESS: _____ Postal code: _____
(Number(s), name of the street, avenue, road, etc., where the property is located)

• CADASTRAL NUMBER(S): _____
(Only if it is a site without a building or a building without an address)

• FILE: _____ • TOTAL VALUE: \$ _____
(File number entered on the roll and on the notice of assessment) (Total value entered on the roll and on the notice of assessment)

2. IDENTIFICATION OF THE APPLICANT

• SURNAME AND GIVEN NAME(S): _____

• SAME ADDRESS AS THE UNIT OF ASSESSMENT? Yes No
(Postal address of the applicant)

• THE APPLICANT IS: The sole owner of the unit of assessment, as entered on the roll.
 One of the co-owners with _____ other(s).
 The mandatory of the owner, whose name is: _____
 Other (please specify): _____

Postal code: _____
Home telephone no. () - _____
Work telephone no. () - _____
Fax no. () - _____

3. ORIGIN, SUBJECT OF AND GROUNDS FOR THE REVIEW REQUESTED

• ORIGIN OF THE APPLICATION: 1. Assessment roll as deposited Number _____ 3. Notice of correction *ex officio* Number _____
(Check only one of the 4 boxes. See details on the reverse if necessary) 2. Notice of alteration Number _____ 4. Alteration not made by the assessor

• I REQUEST A REVIEW OF THE ENTRIES ON OR OMISSIONS FROM THE ROLL CONCERNING (check at least one of the 3 boxes):
(Actual value according to the applicant)

The value of the property is: _____ \$
(Conclusion sought with respect to the value. For information only, you may indicate the figure which, in your opinion, corresponds to the actual value of the unit assessment in question)

Other entry: _____
(Type of entry) (Conclusion sought)

Other entry: _____
(Type of entry) (Conclusion sought)

• GROUNDS INVOKED (See reverse): _____
(Documents may be attached to this form if the space provided is insufficient)

4. SIGNATURE OF THE APPLICANT OR OF HIS MANDATORY

(Signature of the applicant or of his mandatory)

(Name of signatory)

(Date of signature)

Note: The date on which the application for review is signed is not deemed proof of its filing. Only the date entered in Section 5 is deemed valid in this respect.

- File this form, duly filled out, at the location indicated on your notice of assessment.
- If you wish to file your application for review by registered mail, please follow the directions given on the reverse.

5. CERTIFICATION OF OFFICIAL IN RECEIPT OF THE APPLICATION (For official use only)

• CONFIRMATION OF THE ENTRIES ON THE ROLL

POSSESSION Code	UTILIZATION Code	DWELLINGS Number	OTHER PREMISES Number	File matches the roll?	Yes <input type="checkbox"/> if no <input type="checkbox"/>	Division	Section	Location	CD	Building	Premises
T	U	_____	N	_____	P	_____	_____	_____	_____	_____	_____

Total value matches the roll? Yes if no \$ _____

• SUM RECEIVED: \$ _____ APPLICATION AND SUM RECEIVED ON THE: _____
(This document constitutes the applicant's receipt) (Signature of official)

NOTE: STEPS FOLLOWING APPLICATION

- Your application for review will be processed by the assessor of the organization responsible for the assessment roll of the municipality on which territory the unit of assessment in question is located.
- The assessor must advise you in writing of his conclusion at the latest on _____
Year Month Day In his reply, the assessor will either:
- propose an alteration to the assessment roll or
- inform you that no alteration will be proposed.
- If you AGREE with the assessor on the alterations to be made to the assessment roll, you have 30 days following the sending of the assessor's reply to enter into a written agreement with the assessor. You may even enter into an agreement earlier than the final date indicated above.
- If you DISAGREE with the assessor on the alterations to be made, you have 60 days following the sending of the assessor's reply to lodge an appeal with the Administrative Tribunal of Québec, based on the same subject as your application for review (see details on the reverse). Once you have lodged an appeal, you may no longer enter into an agreement with the assessor.
- If you DO NOT RECEIVE A WRITTEN REPLY from the assessor, you have 30 days after the final date indicated above to lodge an appeal with the Administrative Tribunal of Québec, based on the same subject as your application for review (see details on the reverse).

APPLICATION FOR REVIEW OF THE ASSESSMENT ROLL : EXPLANATORY NOTES

The Municipal Taxation Act (sections 124 to 138.4) makes provision for an administrative review of the entries contained on the assessment roll. Any true application for review will receive a written reply from the assessor. The applicant and the assessor may enter into an agreement with respect to the alterations to be made to the assessment roll. Failing an agreement, the Act shall grant an appeal, before the Administrative Tribunal of Québec, to any person who has first filed an application for review.

DEFINITIONS

- Unit of assessment : immovable or group of immovables entered on the roll under a single file number.
- Assessment roll : public document containing certain entries prescribed by regulation, for each of the units of assessment situated on the territory of a municipality.
- Market date : the date on which market conditions are considered in order to establish the actual value of all the immovables entered on the assessment roll of a municipality.

RIGHT TO APPLY FOR A REVIEW

- A person who has an interest in contesting the accuracy, existence or absence of an entry on the roll relative to a property of which he or another person is the owner may file an application for review with the municipal body responsible for the assessment in question.
- A person bound to pay tax or compensation to the municipality or school board which uses the assessment roll is deemed to have the interest required to file an application for review.

ORIGIN OF THE APPLICATION FOR REVIEW (and time limits applicable)

The Act makes provision for 4 situations which give the right to apply for a review and sets time limits for each situation :

<u>Situation which may lead to the filing of an application for review</u>	<u>Time limit set for filing the application</u>
1. Deposit of the assessment roll , followed by the sending of a notice of assessment to the owner	<ul style="list-style-type: none"> • Whichever date is later : <ul style="list-style-type: none"> - prior to 1 May following the coming into force of the assessment roll ; - 60 days following the sending of the notice of assessment (120 days if the notice relates to a unit whose value is equal to or greater than \$1,000,000).
2. Alteration to the roll made by certificate, followed by the sending of a notice of assessment	<ul style="list-style-type: none"> • Whichever date is later : <ul style="list-style-type: none"> - prior to 1 May following the coming into force of the assessment roll ; - 60 days following the sending of the notice of alteration.
3. Notice of correction <i>ex officio</i> addressed by the assessor to the owner, to inform him of a planned correction	<ul style="list-style-type: none"> • Whichever date is later : <ul style="list-style-type: none"> - prior to 1 May following the coming into force of the assessment roll ; - 60 days following the sending of the notice of correction <i>ex officio</i>.
4. Failure by the assessor to make an alteration to the roll , despite an event occurring that should have led to such an alteration	<ul style="list-style-type: none"> • In the course of the financial year in which the event justifying an alteration occurs or prior to the end of the following financial year.

GROUNDINGS INVOKED

- The Act stipulates that the application for review must state briefly the grounds invoked. These are the arguments that the applicant wishes the assessor to consider at the time of review.
- For example, the defects of an immovable (breakage, construction defects, etc.), nuisances (noise, pollution, flooding, etc.), as well as its financial situation (loss of rent, high expenses, sale of comparable properties, are valid grounds to invoke in support of the application for review.
- **The amount of taxes to be paid does not constitute grounds justifying an alteration to the assessment roll.**
- If the space provided on the form is insufficient, additional documents may be attached to explain the grounds invoked.

CONDITIONS

For an application to be admissible to the municipal body responsible for the assessment, it must satisfy, in addition to the time limits given above, the following conditions :

- **Be made on the form prescribed for this purpose.** This document is the prescribed form. Additional explanatory documents may be attached to the completed form if necessary.
- **Be accompanied by the sum of money determined** and applicable to the unit of assessment in question, if prescribed by a regulation of the municipal body responsible for assessment.
- **Be filed at the location determined** by the municipal body responsible for assessment for the purposes of the administrative review of the assessment, or be sent by registered mail.

FILING OF THE APPLICATION BY REGISTERED MAIL

The Act permits the filing of an application for review by registered mail. The same time limits and conditions apply as for filing an application in person. The following directions are, however, important :

- **Copies 1 and 2 of the form must be mailed.** The first copy will be forwarded to the assessor ; the second will be returned to the applicant after certification by the official responsible for receipt of applications for review. The applicant keeps copy 3.
- **The day of sending of the application is deemed to be the date of filing.** It is therefore important that the applicant retain proof of dispatch in case of dispute.

APPEAL

Any person who has filed an application for review and who has not entered into an agreement with the assessor may lodge an appeal with the immovable property division of the Administrative Tribunal of Québec, based on the same subject as the application for review. To be valid, such an appeal must be made :

- by filing a motion at the secretariat of the Tribunal or at an office of the Court of Québec (a copy of the application for review which was previously filed may be required) ;
- within 60 days of the date of sending of the assessor's reply or, if the assessor has not sent a reply, within 30 days of the final date shown on the front of this application form.

3. The following form is substituted for the form prescribed in Schedule II:

Gouvernement du Québec
Ministère des Affaires municipales et de la Métropole

GEOGRAPHIC CODE _____ APPLICATION NUMBER _____

APPLICATION FOR REVIEW OF THE ROLL OF RENTAL VALUES

MUNICIPALITY : _____ ROLL IN QUESTION : _____
(City, village, parish, etc., to whose roll of rental values the application pertains) 3 years of the triennial roll

IMPORTANT : Unless otherwise indicated, fill in all the white boxes in Sections 1 to 4 legibly, following the directions given in brackets. If necessary, see the additional instructions on the reverse.

1. IDENTIFICATION OF THE PLACE OF BUSINESS

• ADDRESS : _____ Postal code _____
(Number(s), name of the street, avenue, road, etc., where the property is located)

• CADASTRAL NUMBER(S) : _____
(Only if it is a site without a building or a building without an address)

• FILE : _____ • TOTAL VALUE : \$ _____
(File number entered on the roll and on the notice of assessment) (Rental value entered on the roll and on the notice of assessment)

2. IDENTIFICATION OF THE APPLICANT

• SURNAME AND GIVEN NAME(S) : _____

• SAME ADDRESS AS THE PLACE OF BUSINESS? Yes No _____
(Postal address of the applicant)

• THE APPLICANT IS : The sole occupant of the place of business. One of the co-occupants of the place of business with _____ other(s). The mandatory of the occupant of the place of business, whose name is : _____ Other (please specify) : _____

Home telephone no. () - _____
 Work telephone no. () - _____
 Fax no. () - _____

3. ORIGIN, SUBJECT OF AND GROUNDS FOR THE REVIEW REQUESTED

• ORIGIN OF THE APPLICATION : 1. Roll of rental values as deposited Notice of alteration Notice of correction *ex officio* Alteration not made by the assessor
(Check only one of the 4 boxes. See details on the reverse if necessary)

• I REQUEST A REVIEW OF THE ENTRIES ON OR OMISSIONS FROM THE ROLL CONCERNING (check at least one of the 3 boxes) : _____
Actual value according to the applicant

The rental value of the place of business Other entry Other entry

• GROUNDS INVOKED (See reverse)

4. SIGNATURE OF THE APPLICANT OR OF HIS MANDATORY

(Signature of the applicant or of his mandatory)

(Name of signatory)

(Date of signature)

5. CERTIFICATION OF OFFICIAL IN RECEIPT OF THE APPLICATION (For official use only)

• CONFIRMATION OF THE ENTRIES ON THE ROLL

POSSESSION Code _____ UTILIZATION Code _____ DWELLINGS Number _____ OTHER PREMISES Number _____

File matches the roll? Yes if no _____

Rental value matches the roll? Yes if no \$ _____

• SUM RECEIVED : \$ _____ • APPLICATION AND SUM RECEIVED ON THE : _____
(This document constitutes the applicant's receipt) (Signature of official)

NOTE : STEPS FOLLOWING APPLICATION

• Your application for review will be processed by the assessor of the organization responsible for the roll of rental values of the municipality on which territory the place of business in question is located.

• The assessor must advise you in writing of his conclusion at the latest on _____
FINAL DATE

• If you AGREE with the assessor on the alterations to be made to the roll of rental values, you have 30 days following the sending of the assessor's reply to enter into a written agreement with the assessor. You may enter into an agreement earlier than the final date indicated above.

• If you DISAGREE with the assessor on the alterations to be made, you have 60 days following the sending of the assessor's reply to lodge an appeal with the Administrative Tribunal of Québec, based on the same subject as your application for review (see details on the reverse). Once you have lodged an appeal, you may no longer enter into an agreement with the assessor.

• If you DO NOT RECEIVE A WRITTEN REPLY from the assessor, you have 30 days after the final date indicated above to lodge an appeal with the Administrative Tribunal of Québec, based on the same subject as your application for review (see details on the reverse).

2.9.2 A (2000/01)

APPLICATION FOR REVIEW OF THE ROLL OF RENTAL VALUES : EXPLANATORY NOTES

The Municipal Taxation Act (sections 124 to 138.4) makes provision for an administrative review of the entries contained on the roll of rental values. Any true application for review will receive a written reply from the assessor. The applicant and the assessor may enter into an agreement with respect to the alterations to be made to the roll. Failing an agreement, the Act shall grant an appeal, before the Administrative Tribunal of Québec, to any person who has first filed an application for review.

DEFINITIONS

- Place of business : immovable or part of an immovable where a person carries out a business or administrative activity, for profit-making or non-profit-making purposes, and which is entered on the roll of rental values under a single file number.
- Roll of rental values : public document containing certain entries prescribed by regulation, for each of the places of business situated on the territory of a municipality.
- Market date : the date on which market conditions are considered in order to establish the rental value of all the places of business entered on the roll of rental values of a municipality.

RIGHT TO APPLY FOR A REVIEW

- A person who has an interest in contesting the accuracy, existence or absence of an entry on the roll of rental values relative to a place of business of which he or another person is the occupant may file an application for review with the municipal body responsible for assessment in question.
- A person bound to pay tax or compensation to the municipality or school board which uses the roll of rental values is deemed to have the interest required to file an application for review.

ORIGIN OF THE APPLICATION FOR REVIEW (and time limits applicable)

The Act makes provision for 4 situations which give the right to apply for a review and sets time limits for each situation :

<u>Situation which may lead to the filing of an application for review</u>	<u>Time limit set for filing the application</u>
1. Deposit of the roll of rental values , followed by the sending of a notice of assessment to the person carrying out an activity	<ul style="list-style-type: none"> • Whichever date is later : <ul style="list-style-type: none"> - prior to 1 May following the coming into force of the roll of rental values ; - 60 days following the sending of the notice of assessment (120 days if the notice relates to a place of business whose value is equal to or greater than \$100,000).
2. Alteration to the roll made by certificate, followed by the sending of a notice of assessment	<ul style="list-style-type: none"> • Whichever date is later : <ul style="list-style-type: none"> - prior to 1 May following the coming into force of the roll of rental values ; - 60 days following the sending of the notice of alteration.
3. Notice of correction <i>ex officio</i> addressed by the assessor to the person carrying out an activity, to inform him of a planned correction	<ul style="list-style-type: none"> • Whichever date is later : <ul style="list-style-type: none"> - prior to 1 May following the coming into force of the roll of rental values ; - 60 days following the sending of the notice of correction <i>ex officio</i>.
4. Failure by the assessor to make an alteration to the roll , despite an event occurring that should have led to such an alteration	<ul style="list-style-type: none"> • In the course of the financial year in which the event justifying an alteration occurs or prior to the end of the following financial year.

GROUND S INVOKED

- The Act stipulates that the application for review must state briefly the grounds invoked. These are the arguments that the applicant wishes the assessor to consider at the time of review.
- For example, the defects of a place of business (breakage, construction defects, etc.), nuisances (noise, pollution, flooding, etc.), as well as its financial situation (loss of rent, high expenses, leases of comparable place of business), are valid grounds to invoke in support of the application for review.
- **The amount of taxes to be paid does not constitute grounds justifying an alteration to the roll of rental values.**
- If the space provided on the form is insufficient, additional documents may be attached to explain the grounds invoked.

CONDITIONS

For an application to be admissible to the municipal body responsible for the assessment, it must satisfy, in addition to the time limits given above, the following conditions :

- **Be made on the form prescribed for this purpose.** This document is the prescribed form. Additional explanatory documents may be attached to the completed form if necessary.
- **Be accompanied by the sum of money determined** and applicable to the place of business in question, if prescribed by a regulation of the municipal body responsible for assessment.
- **Be filed at the location determined** by the municipal body responsible for assessment for the purposes of the administrative review of the rental value, or be sent by registered mail.

FILING OF THE APPLICATION BY REGISTERED MAIL

The Act permits the filing of an application for review by registered mail. The same time limits and conditions apply as for filing an application in person. The following directions are, however, important :

- **Copies 1 and 2 of the form must be mailed.** The first copy will be forwarded to the assessor ; the second will be returned to the applicant after certification by the official responsible for receipt of applications for review. The applicant keeps copy 3.
- **The day of sending of the application is deemed to be the date of filing.** It is therefore important that the applicant retain proof of dispatch in case of dispute.

APPEAL

Any person who has filed an application for review and who has not entered into an agreement with the assessor may lodge an appeal with the immovable property division of the Administrative Tribunal of Québec, based on the same subject as the application for review. To be valid, such an appeal must be made :

- by filing a motion at the secretariat of the Tribunal or at an office of the Court of Québec (a copy of the application for review which was previously filed may be required) ;
- within 60 days of the date of sending of the assessor's reply or, if the assessor has not sent a reply, within 30 days of the final date shown on the front of this application form.

4. The forms prescribed in sections 2 and 3 of this Regulation shall be used for the purpose of any application for review filed after 31 December 1999, with respect to an entry on or omission from the real estate assessment roll or the roll of rental values, as the case may be.

Prior to 1 January 2000, any such application shall be filed on the appropriate form prescribed in Schedule I or Schedule II to the Regulation respecting the form or minimum content of various documents relative to municipal taxation, as it read before the coming into force of this Regulation.

5. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

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

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