WHEREAS under the second paragraph of section 116 of that Act, a regulation made under that section is not subject to the publication requirements set out in section 8 of the Regulations Act (R.S.Q., c. R-18.1); that regulation shall come into force on the date of its publication in the *Gazette officielle du Québec* or on any later date fixed in the regulation, notwithstanding section 17 of that Act and it may, once published and where it so provides, apply from any date not prior to 1 August 1996;

WHEREAS by Order in Council 1519-96 dated 4 December 1996, the Government made the Regulation respecting the basic prescription drug insurance plan;

WHEREAS it is expedient to amend that Regulation;

WHEREAS in accordance with section 78 of the Act respecting prescription drug insurance and amending various legislative provisions, the Régie de l'assurancemaladie du Québec has been consulted about those amendments;

IT IS ORDERED, therefore, on the recommendation of the Minister of Health and Social Services:

THAT the Regulation to amend the Regulation respecting the basic prescription drug insurance plan, attached to this Order in Council, be made.

MICHEL CARPENTIER, Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting the basic prescription drug insurance plan

An Act respecting prescription drug insurance and amending various legislative provisions (1996, c. 32, ss. 6, 78, 1st par., subpar. 1, and 116)

I. The Regulation respecting the basic prescription drug insurance plan, made by Order in Council 1519-96 dated 4 December 1996 and amended by the Regulations made by Orders in Council 1532-96 dated 6 December 1996, 364-97 dated 19 March 1997, 431-97 dated 26 March 1997, 582-97 dated 30 April 1997 and 776-97 dated 11 June 1997, is further amended in section 1

(1) by substituting the words "by a government or by a government department or body" for the words "by the government or by a government department or agency" in the part preceding paragraph 1; and

(2) by adding the following after paragraph 2:

"(3) Indians registered with the Department of Indian Affairs and Northern Development of the Government of Canada in accordance with the Indian Act (R.S.C., 1985, c. T-5) and Inuit recognized by that department.".

2. Sections 12 and 13 are revoked.

3. This Regulation comes into force on the day of its publication in the *Gazette officielle du Québec*; notwith-standing the foregoing, section 1 applies from 1 April 1997 and section 2 applies from 1 July 1997.

1630

M.O., 1997

Order of the Minister of Municipal Affairs dated 4 August 1997

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

Form or minimum content of various documents — Amendments

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

The Minister of Municipal Affairs,

CONSIDERING paragraph 2 of section 263 of the Act respecting municipal taxation (R.S.Q., c. F-2.1), which enables the Minister to prescribe, by regulation, the form or minimum content of certain documents, including notices of assessment, municipal tax accounts, notices of alterations to the roll and forms for applications for review and complaints;

CONSIDERING that the Minister of Municipal Affairs made the Regulation respecting the form or minimum content of various documents relative to municipal taxation;

CONSIDERING that it is expedient to amend that Regulation;

CONSIDERING that the Act to establish an administrative review procedure for real estate assessment and to amend other legislative provisions (1996, c. 67), assented to on 23 December 1996, makes amendments that apply to the assessment rolls and rolls of rental values that may be deposited by municipalities as of 15 August 1997; CONSIDERING that, from the time a roll is deposited, application for review forms must be available on the premises of the municipal bodies responsible for assessment;

CONSIDERING that the urgency of the situation requires that the Draft Regulation, by which, *inter alia*, the application for review forms are prescribed, be made without prior publication and that it come into force on the day of its publication in the *Gazette officielle du Québec*;

ORDERS THAT:

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

Québec City, on 4 August 1997

RÉMY TRUDEL, Minister of Municipal Affairs

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; 1996, c. 67, s. 59; 1997, c. 43, s. 293)

1. 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 and amended by the Regulations made by Minister's Orders dated 3 September 1993, 7 July 1994, 18 August 1995 and 6 June 1996, is further amended in section 1 by substituting the words "APPLICATION FOR REVIEW" for the word "COMPLAINT" in the heading.

2. The following is substituted for section 1:

"1. The forms that must be used to file an application for review in respect of the real estate assessment roll or the roll of rental values are those provided for in Schedule I or Schedule II, as the case may be.".

3. The following is substituted for the heading of Division 2:

"NOTICE OF ASSESSMENT AND MUNICIPAL TAX ACCOUNT".

4. The following is added after paragraph 11 of section 2:

"(12) the full municipal address of the place where an application for review form may be handed in, in respect of an entry or omission on the roll, and the full mailing address, if different, where such form may be sent;

(13) the deadline for handing in or sending such form and, where applicable, the amount of money to be included with the form along with a reference to the bylaw of the municipal body responsible for assessment under which the amount is determined.".

5. The words ", frontage, depth" are struck out in paragraph 1 of section 5.

6. The following is inserted after section 12:

"§3. General

12.1 Where the notice of assessment and the tax account are contained in a single document, they shall:

(1) occupy their own specific space;

(2) be readily distinguishable from one another;

(3) be designated by the titles "NOTICE OF AS-SESSMENT" and "MUNICIPAL TAX ACCOUNT", respectively.

DIVISION 2.1 NOTICE OF ALTERATION

12.2 In addition to what is prescribed by section 180 of the Act, the notice of alteration provided for in that section shall specify the following particulars:

(1) the roll altered;

(2) the entries on the roll that are altered;

(3) the legislative provision under which the alteration was made;

(4) the date on which the alteration takes effect.".

7. Schedules I to IV to this Regulation are substituted for Schedules I to IV.

8. The forms that must be used to file a complaint in respect of a real estate assessment roll and a roll of rental values, except for a roll coming into force on 1 January 1998, are those that were provided for in Schedule I or Schedule II, as the case may be, as they existed before the coming into force of this Regulation.

9. The forms that must be used, until 1 December 1997, to file a complaint following an application for review made in respect of a real estate assessment roll and a roll of rental values coming into force on 1 January 1998 are the application for review forms provided for in Schedule I or Schedule II, as the case may be.

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

SCHEDULE I

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	APPLICATION FOR REVIEW OF THE A	ASSESSMENT ROLL : EXPLANATORY NOTES		
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DEFINITIONS				
Unit of assessment :				
Assessment roll :	public document containing certain entries prescribed by regulation, for each of the units of assessment eithated on the territory of a municipality.			
Market date :	Iste : the date on which market conditions are considered in order to establish the actual value of all the immovables antered on the assessment roll of a municipality.			
RIGHT TO APPLY F	OR A REVIEW			
is the owner may file	an application for review with the municipal body res			
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GROUNDS INVOKE	D			
wishes the assesse	or to consider at the time of review.	the grounds invoked. These are the arguments that the applicant		
	n (loss of rent, high expenses, sale of comparal	defects, etc.), nuisances (noise, pollution, flooding, etc.), as well as ble properties), are valid grounds to invoke in support of the		
The amount of tax	es to be paid does not constitute grounds ju	stifying an alteration to the assessment roll.		
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CONDITIONS				
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	a form must be mailed. The first copy will be to the official responsible for receipt of application	orwarded to the assessor ; the second will be returned to the applicant is for review. The applicant keeps copy 3,		
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PPEAL				
		into an agreement with the assessor may lodge an appeal with the Real subject as the application for review. To be valid, such an appeal must be		
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Estate Section of the Av lodged by :	Secretariat of the Tribunal or at any registry office of t	the Court of Québec (a copy of the application for review which was		

SCHEDULE II

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ental values. Any tri nto an agreement wi	ue application for review will receive a written re-	for an administrative review of the entries contained on the roll of ply from the assessor. The applicant and the assessor may enter it. Failing an agreement, the Act shell grant an appeal, before the in application for review.	
DEFINITIONS			
Place of business :	immovable or part of an immovable where a person carries out a business or achimismative activity, for profit-making or non-profit-making purposes, and which is writered on the roll of rental values under a single file number.		
Poll of rental values :	public document containing certain entries prescribed by regulation, for each of the places of business situated on the tentiony of a municipality.		
Market date :	the date on which market conditions are considered in order to retablish the rental value of all the places of business entered on the roll of rantal values of a manicipality.		
IGHT TO APPLY F	OR A REVIEW		
where he or another	person carries out an activity may file an application I	nce of an entry on the roll of rentel values relative to a place of business or review with the municipal body responsible for assessment in question.	
A person bound to pe nequired to file an app		card which uses the roll of rental values is deemed to have the interest	
RIGIN OF THE AP	PLICATION FOR REVIEW (and time limits app	elicable)	
he Act makes provisio	m for 4 situations which give the right to apply for a re	view and sets time limits for each situation :	
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	sor is make an alteration to the roll, despite an event have lead to such an alteration	 In the course of the linancial year in which the event justifying an attention occurs or prior to the end of the following financial year. 	
ROUNDS INVOKE	Ð		
wishes the assesse	or to consider at the time of review.	the grounds invoked. These are the arguments that the applicant	
For example, the d well as its financial support of the appl	situation (loss of rent, high expenses, lesses of	ction delects, etc.), nuisances (noise, pollution, filooding, etc.), as comparable place of business), are valid grounds to invoke in	
The amount of tax	xes to be paid does not constitute grounds ju	stifying an alteration to the roll of rental values.	
If the space provid	ed on the form is insufficient, additional docume	nts may be attached to explain the grounds invoked.	
ONDITIONS			
: anothrop privole		assessment, it must earlefy, in addition to the time limits given above, the	
completed form if ne	oessany.	e prescribed form. Additional explanatory documents may be attached to the	
the municipal body	responsible for assessment.	ble to the place of business in question, if prescribed by a regulation of	
Be filed at the locat or be sent by register	ion determined by the municipal body responsible to red mail.	r assessment for the purposes of the administrative review of the rental value,	
	PLICATION BY REGISTERED MAIL		
pplication in person	. The following directions are, however, importa		
after certification b	y the official responsible for receipt of application		
The day of sending dispatch in case of	of the application is deemed to be the date of fi dispute.	ing It is therefore important that the applicant retain proof of	
PPEAL			
Estate Section of the A	ed an application for review and who has not untared dministrative Tribunal of Qudbec, based on the same speal must be lodged by :	Into an agreement with the assessor may lodge an appeal with the Real subject as the application for review.	
	Secretariat of the Tribunal or at any registry office of	the Court of Guidbeo (a copy of the application for review which was	
		seer has not sent a reply, within 30 days of the final date set by the Act.	

SCHEDULE III

INFORMATION CONCERNING YOUR RIGHT TO APPLY FOR AN ADMINISTRATIVE REVIEW IN RESPECT OF THE REAL ESTATE ASSESSMENT ROLL

The Act respecting municipal taxation (s. 124 to 138.4) provides for an administrative review of the content of the assessment roll. When a conforming application is made by any person having an interest to that effect, the assessor is obliged to reply to the applicant in writing. The applicant and the assessor may then agree on alterations to the roll. Failing that, the Act provides for a recourse before the Administrative Tribunal of Québec for any person who has first filed an application for review.

1. Definitions

— "unit of assessment" means an immovable or a group of immovables entered on the assessment roll under the same file number.

— "assessment roll" means a public document containing certain entries prescribed by the Act for each unit of assessment on the territory of a municipality.

— "market date" means the date on which the conditions of the market are considered to establish the actual value of all the immovables entered on the assessment roll of a municipality.

— "comparative factor" means the factor which, when multiplied by the value entered on the roll, is used to establish a standardized value (100 % value) on the market date.

2. Right to apply for a review

— During the first year of application of the assessment roll, you may contest the correctness, existence or absence of an entry on that roll concerning the unit of assessment covered by this notice, by filing an application for review. The application is valid for the three years to which the roll applies.

— Any other person who has an interest in doing so may also file an application for review in respect of the same unit of assessment. You may also file an application for review in respect of any other unit of assessment, if you have an interest in doing so.

— You may, as well as any person who has an interest in doing so, file an application for review where the assessor did not alter the roll although an event has made an alteration compulsory under the Act. — A person bound to pay tax or compensation to the municipality or the school board that uses a roll is deemed to have the interest required to file an application for review.

3. Deadline

— In order to be admissible, an application for review shall 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 of that sending (except for immovables valued at \$1 000 000 or more, for which the deadline is 120 days if the notice was sent after the 31 December preceding the first year to which the roll applies).

— However, if the application for review is made because of failure by an assessor to make a compulsory alteration, it shall be filed before the end of the calendar year following the year during which the event justifying the alteration occurred.

4. Procedure

To apply for a review, you must comply with the following requirements:

1. Fill out the form entitled "APPLICATION FOR REVIEW OF THE REAL ESTATE ASSESSMENT ROLL", available where the application must be filed.

2. Hand in the form, duly filled out, at the determined place or send it by registered mail.

3. Include the amount of money determined by a bylaw of the municipal body responsible for assessment for the purposes of administrative review and applicable to the unit of assessment (if a by-law exists, it is specified in this notice).

5. Additional information

— Upon request, the personnel on duty at the location determined for filing an application for review must assist you in filling out the form or in calculating the amount of money that must be included.

— The assessor of the municipal body responsible for assessment is bound to verify that any application for review submitted is well-founded and to reply to the applicant in writing.

 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, before the immovable property division of the Administrative Tribunal of Québec (A.T.Q.).

— Furthermore, in the cases provided for by the Act, an alteration resulting from an agreement between the assessor and the applicant may be contested before the Tribunal by other persons directly concerned by its effect.

SCHEDULE IV

INFORMATION CONCERNING YOUR RIGHT TO APPLY FOR AN ADMINISTRATIVE REVIEW IN RESPECT OF THE ROLL OF RENTAL VALUES

The Act respecting municipal taxation (s. 124 to 138.4) provides for an administrative review of the content of the roll of rental values. When a conforming application is made by any person having an interest to that effect, the assessor is obliged to reply to the applicant in writing. The applicant and the assessor may agree on alterations to the roll. Failing that, the Act provides for a recourse before the Administrative Tribunal of Québec for any person who has first filed an application for review.

1. Definitions

— "place of business" means an immovable or part of an immovable entered on the roll of rental values under the same file number, where a profit or non-profit economic or administrative activity is carried out.

— "roll of rental values" means a public document containing certain entries prescribed by the Act for each place of business on the territory of a municipality.

— "market date" means the date on which the conditions of the market are considered to establish the rental value of all the places of business entered on the roll of rental values of a municipality.

— "comparative factor" means the factor which, when multiplied by the value entered on the roll, is used to establish a standardized value (100 % value) on the market date.

2. Right to apply for a review

— During the first year of application of the roll of rental values, you may contest the correctness, existence or absence of an entry on that roll concerning the place of business covered by this notice, by filing an application for review. The application is valid for the three years to which the roll applies. — Any other person who has an interest in doing so may also file an application for review in respect of the same place of business. You may also file an application for review in respect of any other place of business, if you have an interest in doing so.

— You may, as well as any person who has an interest in doing so, file an application for review where the assessor did not alter the roll although an event has made alteration compulsory under the Act.

— A person bound to pay tax or compensation to the municipality or the school board that uses a roll is deemed to have the interest required to file an application for review.

3. Deadline

— In order to be admissible, an application for review shall 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 of that sending (except for places of business valued at \$100 000 or more, for which the deadline is 120 days if the notice was sent after the 31 December preceding the first year to which the roll applies).

— However, if the application for review is made because of failure by an assessor to make a compulsory alteration, it shall be filed before the end of the calendar year following the year during which the event justifying the alteration occurred.

4. Procedure

To apply for a review, you must comply with the following requirements:

1. Fill out the form entitled "APPLICATION FOR REVIEW OF THE ROLL OF RENTAL VALUES", available where the application must be filed.

2. Hand in the form, duly filled out, at the determined place or send it by registered mail.

3. Include the amount of money determined by a bylaw of the municipal body responsible for assessment for the purposes of administrative review and applicable to the unit of assessment (if a by-law exists, it is specified in this notice).

5. Additional information

— Upon request, the personnel on duty at the location determined for filing an application for review must assist you in filling out the form or in calculating the amount of money that must be included.

— The assessor of the municipal body responsible for assessment is bound to verify that any application for review submitted is well-founded and to reply to the applicant in writing.

— 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, before the immovable property division of the Administrative Tribunal of Québec (A.T.Q.).

— Furthermore, in the cases provided for by the Act, an alteration resulting from an agreement between the assessor and the applicant may be contested before the Tribunal by other persons directly concerned by its effect.

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