

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'assurance-maladie 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)

1. 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*; notwithstanding 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 by-law 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 ASSESSMENT" 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

Gouvernement du Québec
Ministère des Affaires municipales

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) (Year of the notice of assessment)

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: _____
(Number, 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): _____
(Postal address of the applicant)

* SAME ADDRESS AS THE UNIT OF ASSESSMENT? Yes No

* 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): _____

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

* ORIGIN OF THE APPLICATION: 1. Assessment roll as deposited. 3. Notice of correction as of/into _____
(Check only one of the 4 boxes. See details on the reverse if necessary) 2. Notice of alteration. 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):

The value of the property. Actual value according to the applicant: \$ _____
(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 of 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"/> No <input type="checkbox"/>	Children	Seniors	Location	CC	Building	Partitions
T	U	N	P	Total value matches the roll? Yes <input type="checkbox"/> No <input type="checkbox"/>						

* 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 where the unit of assessment in question is located.
- By law, the assessor must advise you in writing of his conclusion by the _____
FINAL DATE 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 **ACCEPT** the written reply of the assessor, you have until the final date indicated above to enter into a written agreement with him regarding the alterations to be made to the assessment roll.
- If you **REFUSE** the written reply of the assessor, you have 30 days following the sending of the 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).
- 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).

2.0.1 A (01/96)

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 :

Situation which may lead to the filing of an application for review	Time limit set for filing the application
1. Deposit of the assessment roll, followed by the sending of a notice of assessment to the owner	+ Whichever date is later : - 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	+ Whichever date is later : - prior to 1 May following the coming into force of the assessment roll ; - 90 days following the sending of the notice of alteration.
3. Notice of correction or office addressed by the assessor to the owner, to inform him of a planned correction	+ Whichever date is later : - prior to 1 May following the coming into force of the assessment roll ; - 90 days following the sending of the notice of correction or office.
4. Failure by the assessor to make an alteration to the roll, despite an event occurring that should have led to such an alteration	+ 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.

GROUNDS 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 Real Estate Section of the Administrative Tribunal of Québec, based on the same subject as the application for review. To be valid, such an appeal must be lodged by :

- filing a petition at the Secretariat of the Tribunal or at any registry office of the Court of Québec (a copy of the application for review which was previously filed may be requested) ;
- within 30 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 set by the Act.

SCHEDULE II

 Gouvernement du Québec Ministère des Affaires municipales	GEOGRAPHIC CODE	APPLICATION NUMBER
APPLICATION FOR REVIEW OF THE ROLL OF RENTAL VALUES		
MUNICIPALITY: _____ <small>(City, village, parish, etc., to whose roll of rental values the application pertains)</small>	ROLL IN QUESTION: _____ <small>3 year of the latest roll</small>	
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: _____ <small>(Number), name of the street, avenue, road, etc., where the property is located</small>		Postal code: _____
* CADASTRAL NUMBER(S): _____ <small>(Only if this is a site without a building or a building without an address)</small>		
* FILE: _____ <small>(If the number entered on the roll and on the notice of assessment)</small>	* RENTAL VALUE: \$ _____ <small>(Rental value entered on the roll and on the notice of assessment)</small>	
2. IDENTIFICATION OF THE APPLICANT		
* SURNAME AND GIVEN NAME(S): _____		
* SAME ADDRESS AS THE PLACE OF BUSINESS? <input type="checkbox"/> Yes <input type="checkbox"/> No		Postal code: _____
* THE APPLICANT IS: <input type="checkbox"/> The sole owner of the place of business		
<input type="checkbox"/> One of the co-owners of the place of business with _____ other(s).		
<input type="checkbox"/> The mandatory of the owner of the place of business, whose name is _____		
<input type="checkbox"/> Other (please specify): _____		
3. ORIGIN, SUBJECT OF AND GROUNDS FOR THE REVIEW REQUESTED		
* ORIGIN OF THE APPLICATION: <input type="checkbox"/> 1. Roll of rental values re-deposited <input type="checkbox"/> 3. Notice of correction as official <input type="checkbox"/> 4. Alteration not made by the assessor		
<input type="checkbox"/> 2. Notice of alteration <input type="checkbox"/> 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):		
<input type="checkbox"/> The rental value of the place of business	Actual value according to the applicant: \$ _____	
<small>(Check also against what appears to the rolls. For a fraction city, you may indicate the figure which is your opinion, or corresponds to the rental value of the place of business in question)</small>		
<input type="checkbox"/> Other entry	(Type of entry): _____	(Conclusion sought): _____
<input type="checkbox"/> Other entry	(Type of entry): _____	(Conclusion sought): _____
* GROUNDS INVOKED (See reverse): _____ <small>(Documents may be attached to this form in the space provided below them)</small>		
4. SIGNATURE OF THE APPLICANT OR OF HIS MANDATORY		
_____ <small>(Signature of the applicant or of his mandatory)</small>		_____ <small>(Name of signatory)</small>
		_____ <small>(Date of signature)</small>
<small>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.</small>		
* Fill 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		District: _____ Section: _____ Locality: _____ Building: _____ Premises: _____
POSSESSOR ON CARD: _____	UTILIZATION CODE: _____	File matches the roll? Yes <input type="checkbox"/> No <input type="checkbox"/>
ENCUMBRANCE NUMBER: _____	OTHER RIGHTS NUMBER: _____	Rental value matches the roll? Yes <input type="checkbox"/> No <input type="checkbox"/>
* SUM RECEIVED: \$ _____		* APPLICATION AND SUM RECEIVED ON THE: _____ <small>(This document constitutes the applicant's receipt)</small>
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 where the place of business in question is located.		
* By law, the assessor must advise you in writing of his conclusion by the _____ RANK DATE: _____ Year: _____ Month: _____ Day: _____		
In his reply, the assessor will either: - propose an alteration to the roll of rental values or - inform you that no alteration will be proposed.		
* If you ACCEPT the written reply of the assessor, you have until the final date indicated above to enter into a written agreement with him regarding the alterations to be made to the roll of rental values.		
* If you REFUSE the written reply of the assessor, you have 30 days following the sending of the 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).		
* 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 ROLL OF RENTAL VALUES - EXPLANATORY NOTES

The Municipal Taxation Act (sections 124 to 136.4) 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 where he or another person carries out an activity 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 :

Situation which may lead to the filing of an application for review

1. **Deposit of the roll of rental values**, followed by the sending of a notice of assessment to the person carrying out an activity

Time limit set for filing the application

- Whichever date is later :
 - 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

- Whichever date is later :
 - 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 *ex officio*** addressed by the assessor to the person carrying out an activity, to inform him of a planned correction

- Whichever date is later :
 - 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 *ex officio*.

4. **Failure by the assessor to make an alteration to the roll**, despite an event occurring that should have led to such an alteration

- 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.

GROUNDS 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 Real Estate Section of the Administrative Tribunal of Québec, based on the same subject as the application for review.

To be valid, such an appeal must be lodged by :

- filing a petition at the Secretariat of the Tribunal or at any registry office of the Court of Québec (a copy of the application for review which was previously filed may be requested) ;
- within 30 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 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 by-law 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 by-law 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.