

For the purposes of this section, the word littoral has the same meaning as the word littoral in the *Politique de protection des rives, du littoral et des plaines inondables*, made by Décret 103-96 dated 24 January 1996.

5. This Regulation does not prevent the use of motor vehicles to carry out work.
6. This Regulation applies namely to reserved areas and agricultural zones established in accordance with the Act to preserve agricultural land (R.S.Q., c. P-41.1).
7. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

1728

M.O., 1997

**Order of the Minister of Municipal Affairs
dated 10 September 1997**

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 the Minister, in a Regulation dated 4 August 1997 and published in the *Gazette officielle du Québec* of 13 August 1997, substituted Schedules I and II to the Regulation so as to prescribe the forms to be used for applications for review in respect of the real estate assessment roll and the roll of rental values;

CONSIDERING that it is expedient to correct certain errors in the forms;

CONSIDERING that the application for review forms must be available as quickly as possible at the offices of the municipal bodies responsible for assessment;

CONSIDERING that the urgency of the situation requires that the draft Regulation, by which the new 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, September 10th, 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 following is substituted for the form prescribed by Schedule I to the Regulation respecting the form or minimum content of various documents relative to municipal taxation:

* 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, 3316) was last amended by the Regulation made by a Minister's Order dated 4 August 1997 (1997, *G.O.* 2, 4301). For previous amendments, see the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 1997, updated to 1 March 1997.



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) 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 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) : _____ Postal code _____

• 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. Home telephone no. _____
 One of the co-owners with _____ other(s). Work telephone no. _____
 The mandatory of the owner, whose name is : _____ Fax no. _____
 Other (please specify) : _____

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 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 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) Year _____ Month _____ Day _____

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 <input type="checkbox"/> if no <input type="checkbox"/>	_____	_____	_____	_____	_____	_____

• SUM RECEIVED : \$ _____ • APPLICATION AND SUM RECEIVED ON THE : _____ Year _____ Month _____ Day _____
(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.
- 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
 - 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).

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

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

Time limit set for filing the application

- 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).
- 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 alteration.
- 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 correction *ex officio*.
- 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 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.

2. The following is substituted for the form prescribed by Schedule II to the Regulation:



Gouvernement du Québec
Ministère des
Affaires municipales

GEOGRAPHIC CODE _____ APPLICATION NUMBER _____

APPLICATION FOR REVIEW OF THE ROLL OF RENTAL VALUES

MUNICIPALITY: _____ ROLL IN QUESTION: _____ 3 years of the term of roll

(City, village, parish, etc., to whose roll of rental values 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 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: _____ • RENTAL 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): _____ Postal code _____

• 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. Home telephone no. _____
 One of the co-occupants of the place of business with _____ other(s). Work telephone no. _____
 The mandatory of the occupant of the place of business, whose name is: _____ Fax no. _____
 Other (please specify): _____

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

• ORIGIN OF THE APPLICATION: 1. Roll of rental values 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):
 The rental value of the place of business is \$ _____ Actual value according to the applicant
 (Conclusion sought with respect to the value. For information only, you may indicate the figures which, in your opinion, corresponds to the rental value of the place of business 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) Year _____ Month _____ Day _____
 (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	Rental value matches the roll? Yes <input type="checkbox"/> if no <input type="checkbox"/>	

• SUM RECEIVED: \$ _____ • APPLICATION AND SUM RECEIVED ON THE: _____ Year _____ Month _____ Day _____
 (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.
- By law, the assessor must advise you in writing of his conclusion by the _____
 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).

29.2.A (97/09)

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 :

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

2. **Alteration to the roll made by certificate**, followed by the sending of a notice of assessment

3. **Notice of correction *ex officio*** addressed by the assessor to the person carrying out an activity, to inform him of a planned correction

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

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).

- 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.

- 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*.

- 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.

3. The forms that must be used, until 1 December 1997, to file a complaint following an application for review in respect of a real estate assessment roll or a roll of rental values coming into force on 1 January 1998 shall be the application for review forms prescribed, as the case may be, in sections 1 and 2 of this Regulation.

The first paragraph renders inoperative section 9 of the Regulation respecting the form or minimum content of various documents relative to municipal taxation dated 4 August 1997 and published in the *Gazette officielle du Québec* of 13 August 1997.

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

1735

M.O., 1997

**Order of the Minister of Education dated
9 September 1997**

Education Act
(R.S.Q., c. I-13.3)

Regulation respecting the norms and methods for the transfer and reassignment on 1 July 1998 of management staff of school boards

CONSIDERING that under section 523.3 of the Education Act (R.S.Q., c. I-13.3; 1997, c. 47 s. 40), the Minister of Education may by regulation, establish for all members of the staff who are not represented by a certified association within the meaning of the Labour Code (R.S.Q., c. C-27) the transfer and reassignment norms and methods as well as the rights of and remedies available to a person who believes he has been wronged in the application of such norms and methods;

CONSIDERING that such section 523.3 prescribes that the Regulations Act (R.S.Q., c. R-18.1) does not apply to such regulation or proposed regulation and that the regulation comes into force on the date of its publication in the *Gazette officielle du Québec*;

IT IS ORDERED:

THAT the Regulation respecting the norms and methods for the transfer reassignment of 1 July 1998 of management staff of school boards, attached hereto, be made.

Québec, September 9, 1997

PAULINE MAROIS,
Minister of Education

Regulation respecting the norms and methods for the transfer and reassignment on 1 July 1998 of management staff of school boards

Education Act
(R.S.Q., c. I-13.3, s. 523.3)

**CHAPTER I
APPLICATION**

1. In this Regulation, unless otherwise indicated by the context:

“administrator”: means a member of the senior staff of services, of the senior staff of an adult education centre or a manager;

“representative associations”: means the local or regional representatives of the representative associations concerned appointed by the latter;

“senior staff member of an adult education centre”: means a director or an assistant director of an adult education centre;

“senior staff member of services”: means a level-one senior staff member (director) or a level-two senior staff member (coordinator) of services or a personnel management consultant;

“senior staff member of schools”: means a principal or vice-principal;

“senior staff member of an establishment”: means a member of the senior staff of schools or adult education centres, as the case may be;

“existing school board”: means any school board as defined in section 509 of the Education Act;

“new school board”: means any French-language or English-language school board as defined in section 509 of the Education Act;

“provisional council”: means the provisional council established under Division II of Chapter X of the Education Act;

“adult students”: means the number of students in the adult sector for 1995-1996 determined in accordance with the regulations or documents respecting working conditions;

“youth students”: means the number of students in the youth sector on 30 September 1996 determined in ac-