

Regulations and other acts

Gouvernement du Québec

O.C. 1342-98, 21 October 1998

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

Single-use immovables of an industrial or institutional nature — Method of assessment

Regulation respecting the method of assessment of single-use immovables of an industrial or institutional nature

WHEREAS under paragraph 10 of section 262 of the Act respecting municipal taxation (R.S.Q., c. F-2.1), the Government may prescribe, for the single-use immovables of an industrial or institutional nature that it defines, a method of assessment consistent with the provisions of section 44; the method may vary according to the classes of immovables it determines;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), the draft of the Regulation respecting the method of assessment of single-use immovables of an industrial or institutional nature was published in Part 2 of the *Gazette officielle du Québec* of 23 June 1998 on pages 2328 and 2329, with a notice that it could be made by the Government upon the expiry of 45 days following that publication and that any interested person could send comments in writing to the Minister of Municipal Affairs before the expiry of the 45-day period;

WHEREAS comments justifying the amendment to the draft Regulation were received before the expiry of the 45-day period;

WHEREAS it is expedient to make the Regulation with amendments;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Municipal Affairs:

THAT the Regulation respecting the method of assessment of single-use immovables of an industrial or institutional nature, attached to this Order in Council, be made.

MICHEL NOËL DE TILLY,
Clerk of the Conseil exécutif

Regulation respecting the method of assessment of single-use immovables of an industrial or institutional nature

An Act respecting municipal taxation
(R.S.Q., c. F-2.1, s. 262, par. 10)

1. For the purposes of this Regulation, “single-use immovable of an industrial or institutional nature” means a unit of assessment which, on the date provided for in the first paragraph of section 46 of the Act respecting municipal taxation (R.S.Q., c. F-2.1), meets the following conditions:

(1) the value, entered on the roll in force, of the structures which are part of the immovable is \$5 000 000 or more;

(2) it is not totally disused;

(3) it is not likely to be sold by agreement;

(4) the structures which are part of it are specifically designed and laid out for carrying on a predominant activity of an industrial or institutional nature; and

(5) the structures which are part of it may not be economically converted for the purposes of carrying on an activity of another type.

An industrial production activity is of an industrial nature.

The following activity is of an institutional nature: an activity for which is intended an immovable referred to in any of paragraphs 1, 1.1 and 13 to 17 of section 204 of the Act and which is neither of a residential, administrative or commercial nature nor a storage activity.

2. For the purposes of establishing the actual value of a single-use immovable of an industrial or institutional nature, a particular application of the cost approach is used which consists in establishing, in accordance with section 3, the cost as new of the structures, in subtracting from that cost any depreciation, particularly the one provided for in section 4 and in adding to the difference obtained the value of the lot established according to the usual rules.

3. The cost as new of the structures is established by taking into account their exact outside dimensions, as they exist on the date applicable under the first or second paragraph of section 46 of the Act, as the case may be, and the materials and techniques currently used on that date to build such structures.

4. Depreciation shall be subtracted in order to take into account, where applicable, the significant difference existing between:

(1) the interior space that would be available in a structure having exactly the same outside dimensions than the structure the value of which is to be established, as they exist on the date applicable under the first or second paragraph of section 46 of the Act, as the case may be, if the materials and techniques currently used on that date had been used for building such a structure;

(2) the interior space actually available on the same date, whether used or not, in the structure the value of which is to be established.

5. This Regulation applies for the purposes of establishing the value of any single-use immovable of an industrial or institutional nature that must be entered on a real estate assessment roll coming into force after 31 December 2000.

6. 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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Notice

Amendments to the Rules of practice of the Superior Court of Québec in civil matters

Notice is hereby given that the Rules to amend the Rules of practice of the Superior Court of Québec in civil matters, the text of which appears below, were made by the judges of the Superior Court of Québec by way of a consultation by mail, on October 16th, 1998, in accordance with article 47 of the Code of Civil Procedure (R.S.Q., c. C-25)

Montréal, 16 October 1998

LYSE LEMIEUX,
Chief Justice

Rules to amend the Rules of practice of the Superior Court of Quebec in civil matters*

Code of Civil Procedure
(R.S.Q., c. C-25, s. 47)

1. The following Table of Contents is inserted before Division I of the Rules of Practice of the Superior Court of Quebec in Civil Matters:

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* The Rules of Practice of the Superior Court of Quebec in Civil Matters (R.R.Q., 1981, c. C-25, r. 8) were last amended by the Rules adopted on 31 January 1997 (1997, *G.O.* 2, 1027). For previous amendments, refer to the “Tableau des modifications et Index sommaire”, Éditeur officiel du Québec, 1998, updated to 1 March 1998.