M.O., 016-1999

Order of the Minister of State for Health and Social Services and Minister of Health and Social Services to designate a breast cancer detection centre dated 29 September 1999

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

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

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

ORDERS:

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

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

Québec, 29 September 1999

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

3152

M.O., 1999

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

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

THE MINISTER OF MUNICIPAL AFFAIRS AND GREATER MONTRÉAL,

CONSIDERING that under paragraph 2 of section 263 of the Act respecting municipal taxation (R.S.Q., c. F-2.1) the Minister of Municipal Affairs and Greater Montréal may prescribe the form or minimum content of certain documents; CONSIDERING that the Minister of Municipal Affairs made the Regulation respecting the form or minimum content of various documents relative to municipal taxation by the Minister's Order dated 30 June 1992;

CONSIDERING that it is expedient to amend the Regulation;

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

ORDERS THAT:

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

Québec, 5 October 1999

LOUISE HAREL, Minister of Municipal Affairs and Greater Montréal

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

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

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

(1) by deleting paragraph 8;

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

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

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

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3688

| | les et de la Métropole | | |
|--|--|---|---|
| | ATION FOR REVIEW OF THE | E REAL ESTATE ASSESSM | ENT ROLL |
| UNICIPALITY : | | ROLL IN QUESTION : | 3 years of the triennal roll |
| (City, village, parisl | h, etc., to whose roll of assessment the application pertain | | |
| | ise indicated, fill in all the white boxes in the additional instructions on the revers | | ections given in brackets. If |
| | OF THE UNIT OF ASSESSME | | |
| ADDRESS : | | | Postal code |
| (Number(s), nam CADASTRAL NUMBER(S) | e of the street, avenue, road, etc., where the property is lo | cated) | |
| | (Only if it is a site without a building or a building | without an address) | |
| FILE : | Location CD Building Premises | TOTAL VALUE : \$ | on the roll and on the notice of assessmen |
| | _ | (Total Value entered | on the roll and on the notice of assessmen |
| SURNAME AND | | | |
| GIVEN NAME(S) : SAME ADDRESS AS THE | E Yes | | Postal code |
| UNIT OF ASSESSMENT? | Postal address of the applicant) | | Home telephone no. |
| THE APPLICANT IS : | The sole owner of the unit of ass | essment, as entered on the roll. other(s). | () - Work telephone no. |
| (Check only one of the 4 boxes) | The mandatory of the owner, who | | () - Fax no. |
| | Other (please specify) : | | <u>()</u> - |
| | OF AND GROUNDS FOR T | | Number |
| ORIGIN OF THE APPLICA (Check only one of the 4 boxes. See details on the reverse if necessary) | ATION : 1. Assessment roll as depo 2. Notice of alteration | Number 3. Notice of correct Number 4. Alteration not m | tion ex officio |
| | OF THE ENTRIES ON OR OMISSIONS | | |
| The value of the property | onclusion sought with respect to the value. For information | only, you may indicate the figure which, in your opinion, | \$ |
| Other entry | ssessment in question) | | |
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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 The Municipal taxation Act (sections) 124 to 136.4 finaxes provision for an administrative feelee of time entries contained on the assessment of II. Any true application for review will receive a written reply from the assessor. The application at 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 Quebec, 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.
- 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. Market date :

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

occurs or prior to the end of the following financial year

- 1. Deposit of the assessment roll, followed by the sending of a notice of assessment to the owner - prior to 1 May following the coming into force of the assessment roll ; Find the may following the conting into loce of the assessment for ,
 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). 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 ; - 80 days following the sending of the notice of alteration.
- Notice of correction ex officio 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 ;
 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 In the course of the financial year in which the event justifying an alteration an event occuring that should have lead to such an alteration

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
- 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 necessar
- 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 :

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

APPEAL

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

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

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

| Gouvernement du C Ministère des | les et de la Métropole | GEOGRAPHIC CODE | APPLICATION NUMBER |
|--|--|---|--|
| | PLICATION FOR REVIEW OF | THE ROLL OF RENTAL V | ALUES |
| MUNICIPALITY : | | ROLL IN | 3 years of the triennal roll |
| | sh, etc., to whose roll of rental values the application pertain | QUESTION : | |
| | ise indicated, fill in all the white boxes in the additional instructions on the revers | | irections given in brackets. If |
| | OF THE PLACE OF BUSINES | | |
| ADDRESS : | | | Postal code |
| | ne of the street, avenue, road, etc., where the property is lo | cated) | |
| CADASTRAL NUMBER(S | (Only if it is a site without a building or a building v | without an address) | |
| FILE : Division Section | n Location CD Building Premises | • TOTAL VALUE : \$ | |
| | ed on the roll and on the notice of assessment) | (Rental value ente | red on the roll and on the notice of assessme |
| IDENTIFICATION C SURNAME AND | OF THE APPLICANT | | |
| GIVEN NAME(S) : • SAME ADDRESS AS THI | F Yes | | Postal code |
| PLACE OF BUSINESS? | No (Postal address of the applicant) | | Home telephone no. |
| THE APPLICANT IS : | The sole occupant of the place of | f business. | () . |
| (Check only one of the 4 boxes) | One of the co-occupants of the p The mandatory of the occupant | lace of business with other(s). | Work telephone no. |
| | of the place of business, whose r Other (please specify) : | name is : | Fax no. |
| ORIGIN, SUBJECT | OF AND GROUNDS FOR TH | HE REVIEW REQUESTED | <u> </u> |
| | ATION : 1. Roll of rental values as of | | ection ex officio |
| (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 |
| | OF THE ENTRIES ON OR OMISSIONS | FROM THE ROLL CONCERNING (c | Actual value according to the appl |
| The rental value of the place of business | conclusion sought with respect to the value. For information isiness in question) | only, you may indicate the figure which, in your opinion | , corresponds to the rental value of the place |
| Other entry | siness in quesion) | | |
| Other entry | ype of entry) | (Conclusion sought) | |
| (T) | ype of entry) | (Conclusion sought) | |
| GROUNDS INVOKED | | | |
| (See reverse) | s may be attached to this form if the space provided is insuft | ficient) | |
| . SIGNATURE OF TH | HE APPLICANT OR OF HIS N | ANDATORY | |
| | | | Year Month Day |
| (Signature of the applicant of Note : The date on which the application | or of his mandatory) on for review is signed is not deemed proof of its filing. | (Name of signatory) Only the date entered in Section 5 is deemed valid | (Date of signature) in this respect. |
| File this form, duly filled If you wish to file your ap | out, at the location indicated on your notice of assessm plication for review by registered mail, please follow the | nent. e directions given on the reverse. | |
| | F OFFICIAL IN RECEIPT OF | | official use only) |
| CONFIRMATION OF THE | | | ction Location CD Building Premise |
| POSSESSION UTILIZATION Code Code | DWELLINGS OTHER PREMISES the roll? Number Number | | |
| T U N | | ne roll? Yes if no 3 | |
| • SUM RECEIVED : \$ | APPLICATION AND SUM RECEIVED ON THE : | Year Month Day | |
| | | titutes the applicant's receipt) | (Signature of official) |
| | | OWING APPLICATION | |
| Your application for review will the place of business in question | Il be processed by the assessor of the organization is located. FINAL DATE | zation responsible for the roll of rental value In his reply, the assessor will eith | |
| <u>The assessor must advise yo</u> of his conclusion at the lates | Pear Month Day | propose an alteration to the rollof re inform you that no alteration will be | ental values or |
| If you AGREE with the asses | sor on the alterations to be made to the roll | of rental values, you have 30 days followi | ng the sending of the assessor's r |
| If you DISAGREE with the as | nent with the assessor. You may enter into a sessor on the alterations to be made, you ha | ve 60 days following the sending of the as | sessor's reply to lodge an appeal |
| the Administrative Tribunal of | <u>f Québec</u> , based on the same subject as you nter into an agreement with the assessor. | r application for review (see details on the | e reverse). Once you have lodge |
| appeal, you may no longer e | | | |
| If you DO NOT RECEIVE A | WRITTEN REPLY from the assessor, you <u>ébec</u> , based on the same subject as your ap | have 30 days after the final date indicate | ed above to lodge <u>an appeal with</u> verse). |

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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 agreement with respect to the alterations to be made to the roll. Failing an agree Tribunal of Québec, to any person who has first filed an application for review.

DEFINITIONS

- immovable or part of an immovable where a person carries out a business or administrative activity, for profit- Place of business : 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.
- the date on which market conditions are considered in order to establish the rental value of all the places of · Market date : 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 assess ment 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.

Time limit set for filing the application

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

an event occuring that should have lead to such an alteration

- 1. Deposit of the roll of rental values, followed by the sending of a . Whichever date is later Vincence base 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). ce of assessment to the person carrying out an activity 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 ; - 6 do days following the sending of the notice of alteration. 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 followin
 - 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 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 revi
- 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 e following conditions

- · Be made on the form prescribed for this purpose. This document is the prescribed form. Additional explanatory documents may be ttached to the completed form if necessa
- . 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.

ΔΡΡΕΔΙ

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

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

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

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

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

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