

**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.



Gouvernement du Québec  
Ministère des  
Affaires municipales et de la Métropole

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): \_\_\_\_\_

• 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

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): Actual value according to the applicant

The value of the property (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)

\_\_\_\_\_  
(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 File matches the roll? Yes  if no  Division Section Location CD Building Premises

POSSESSION UTILIZATION DWELLINGS OTHER PREMISES  
Code Code Number Number  
T [ ] U [ ] [ ] [ ] N [ ] [ ] P [ ] [ ] [ ] [ ]

• 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 on which territory the unit of assessment in question is located.
- The assessor must advise you in writing of his conclusion at the latest on \_\_\_\_\_ 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 AGREE with the assessor on the alterations to be made to the assessment roll, you have 30 days following the sending of the assessor's reply to enter into a written agreement with the assessor. You may even enter into an agreement earlier than the final date indicated above.
- If you DISAGREE with the assessor on the alterations to be made, you have 60 days following the sending of the assessor's 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). Once you have lodged an appeal, you may no longer enter into an agreement with the assessor.
- 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 :

<u>Situation which may lead to the filing of an application for review</u>	<u>Time limit set for filing the application</u>
1. <b>Deposit of the assessment roll</b> , followed by the sending of a notice of assessment to the owner	<ul style="list-style-type: none"> <li>• Whichever date is later :               <ul style="list-style-type: none"> <li>- prior to 1 May following the coming into force of the assessment roll ;</li> <li>- 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).</li> </ul> </li> </ul>
2. <b>Alteration to the roll made</b> by certificate, followed by the sending of a notice of assessment	<ul style="list-style-type: none"> <li>• Whichever date is later :               <ul style="list-style-type: none"> <li>- prior to 1 May following the coming into force of the assessment roll ;</li> <li>- 60 days following the sending of the notice of alteration.</li> </ul> </li> </ul>
3. <b>Notice of correction <i>ex officio</i></b> addressed by the assessor to the owner, to inform him of a planned correction	<ul style="list-style-type: none"> <li>• Whichever date is later :               <ul style="list-style-type: none"> <li>- prior to 1 May following the coming into force of the assessment roll ;</li> <li>- 60 days following the sending of the notice of correction <i>ex officio</i>.</li> </ul> </li> </ul>
4. <b>Failure by the assessor to make an alteration to the roll</b> , despite an event occurring that should have led to such an alteration	<ul style="list-style-type: none"> <li>• 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.</li> </ul>

### 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 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 Québec  
Ministère des  
Affaires municipales et de la Métropole

GEOGRAPHIC CODE \_\_\_\_\_ APPLICATION NUMBER \_\_\_\_\_

### APPLICATION FOR REVIEW OF THE ROLL OF RENTAL VALUES

MUNICIPALITY : \_\_\_\_\_ ROLL IN QUESTION : \_\_\_\_\_  
(City, village, parish, etc., to whose roll of rental values 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 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 : \_\_\_\_\_ • TOTAL 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) : \_\_\_\_\_

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

#### 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 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) : Actual value according to the applicant

The rental value of the place of business (Conclusion sought with respect to the value. For information only, you may indicate the figure 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) (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	_____	_____	Rental value matches the roll?	Yes <input type="checkbox"/> if 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 roll of rental values of the municipality on which territory the place of business in question is located.
- The assessor must advise you in writing of his conclusion at the latest on \_\_\_\_\_  
FINAL DATE  
Year \_\_\_\_\_ Month \_\_\_\_\_ Day \_\_\_\_\_  
In his reply, the assessor will either :  
- propose an alteration to the rolloff rental values or  
- inform you that no alteration will be proposed.
- If you **AGREE** with the assessor on the alterations to be made to the roll of rental values, you have 30 days following the sending of the assessor's reply to enter into a written agreement with the assessor. You may enter into an agreement earlier than the final date indicated above.
- If you **DISAGREE** with the assessor on the alterations to be made, you have 60 days following the sending of the assessor's 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). Once you have lodged an appeal, you may no longer enter into an agreement with the assessor.
- 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).

2.9.2 A (2000/01)

## 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 :

<u>Situation which may lead to the filing of an application for review</u>	<u>Time limit set for filing the application</u>
1. <b>Deposit of the roll of rental values</b> , followed by the sending of a notice of assessment to the person carrying out an activity	<ul style="list-style-type: none"> <li>• Whichever date is later :               <ul style="list-style-type: none"> <li>- prior to 1 May following the coming into force of the roll of rental values ;</li> <li>- 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).</li> </ul> </li> </ul>
2. <b>Alteration to the roll made</b> by certificate, followed by the sending of a notice of assessment	<ul style="list-style-type: none"> <li>• Whichever date is later :               <ul style="list-style-type: none"> <li>- prior to 1 May following the coming into force of the roll of rental values ;</li> <li>- 60 days following the sending of the notice of alteration.</li> </ul> </li> </ul>
3. <b>Notice of correction <i>ex officio</i></b> addressed by the assessor to the person carrying out an activity, to inform him of a planned correction	<ul style="list-style-type: none"> <li>• Whichever date is later :               <ul style="list-style-type: none"> <li>- prior to 1 May following the coming into force of the roll of rental values ;</li> <li>- 60 days following the sending of the notice of correction <i>ex officio</i>.</li> </ul> </li> </ul>
4. <b>Failure by the assessor to make an alteration to the roll</b> , despite an event occurring that should have led to such an alteration	<ul style="list-style-type: none"> <li>• 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.</li> </ul>

### GROUND S 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 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*.