M.O., 2000

Order of the Minister of Municipal Affairs and Greater Montréal dated 14 June 2000 concerning the Regulation to amend the Regulation respecting the real estate assessment roll

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

THE MINISTER OF MUNICIPAL AFFAIRS AND GREATER MONTRÉAL.

CONSIDERING that under paragraph 1 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 by regulation prescribe the form and content of the real estate assessment roll and the roll of rental values, prescribe the process by which the rolls are to be prepared and kept up to date, prescribe the forms to be used in preparing the rolls and keeping them up to date, and the forms that are to accompany the rolls on their deposit, prescribe rules to favour continuity between successive rolls, require the assessor to transmit to him, free of charge, a copy of the summary of the roll in the cases and according to the rules determined by him, require the assessor to obtain the approval of the Minister for any computer-drawn equivalent of a prescribed form and establish the conditions of the approval, prescribe the computer-drawn equivalent of any form or part thereof, refer to a manual containing matters contemplated by this Act, as it exists at the time that the assessor must apply it, provided that the Minister gives notice in the Gazette officielle du Québec of each updating of the manual made after the coming into force of the regulations under this paragraph;

CONSIDERING that the Minister of Municipal Affairs made the Regulation respecting the real estate assessment roll by the Minister's Order dated 1 September 1994;

CONSIDERING that it is expedient to amend the Regulation:

CONSIDERING the publication in Part 2 of the *Gazette officielle du Québec* of 24 November 1999 of a draft of the Regulation to amend the Regulation respecting the real estate assessment roll attached to this Order, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), with a notice that it could be made upon the expiry of a 45-day period following that publication:

CONSIDERING that it is expedient to make the aforementioned draft Regulation without amendments;

ORDERS THE FOLLOWING:

The Regulation to amend the Regulation respecting the real estate assessment roll, attached to this Order, is made.

Québec, 14 June 2000

LOUISE HAREL, Minister of Municipal Affairs and Greater Montréal

Regulation to amend the Regulation respecting the real estate assessment roll*

An Act respecting municipal taxation (R.S.Q., c. F-2.1, s. 263, par. 1)

1. Section 2 of the Regulation respecting the real estate assessment roll is amended by adding the words "and Greater Montréal" at the end of the second paragraph.

2. Section 4 is amended

(1) by substituting the following for the second paragraph:

"To that end, he shall gather and record the information required for Forms 1 to 9, as well as the information required for Form 10 in addition to Form 5.";

- (2) by substituting the following for subparagraphs 1 to 6 of the third paragraph:
 - "(1) Form 10 instead of pages 1 and 4 of Form 1;
 - (2) Form 11 instead of Block 41 of Form 1 or 10.";
- (3) by substituting "and 10 or for Form 11" for ", 3, 6, 7, 9 and 14 or for Form 15" in the fourth paragraph;
- (4) by substituting "5 or 10" for "3, 7 or 9" and the number "12" for the number "18" in the fifth paragraph.
- **3.** The number "13" is substituted for the number "19" in the first paragraph of section 10.

^{*} The Regulation respecting the real estate assessment roll, made by the Order of the Minister of Municipal Affairs dated 1 September 1994 (1994, *G.O.* 2, 4104), has not been amended since it was made.

- **4.** The number "14" is substituted for the number "20" in the fourth paragraph of section 12.
- **5.** The number "14" is substituted for the number "20" in the third paragraph of section 14.
- **6.** The number "14" is substituted for the number "20" in the second paragraph of section 15.
- **7.** The following is substituted for Schedule I:

"SCHEDULE I

(s. 2)

LIST OF FORMS

- 1: Fiche de propriété Comm.-Ind.-Inst. (Code MAMM 2.4.1)
- 2: Intercalaire quadrillé (Code MAMM 2.4.2)
- 3: Intercalaire Dépendances (Code MAMM 2.5.4)
- 4: Intercalaire Bâtiments de ferme (Code MAMM 2.5.1 A-1 C)
- 5: Fiche de propriété Résidentiel pages 2 et 3 (Code MAMM 2.5.1 C)
- 6: Fiche de propriété Complexe immobilier et bâtiment de *condominiums* (Code MAMM 2.6.1 C-1 C)
- 7: Fiche de propriété Unité de *condominium* résidentiel (Code MAMM 2.6.1 C-2 C)
- 8: Intercalaire Traitement du revenu net (Code MAMM 2.6.2 C)
- 9: Intercalaire ligné (Code MAMM 2.4.3 C)
- 10: Fiche de propriété pages 1 et 4 (Code MAMM 2.6.9 C)
- 11: Intercalaire Traitement du revenu brut (Code MAMM 2.6.8 C)
- 12: Intercalaire de continuité (Code MAMM 2.6.10 C)
- 13: Rôle d'évaluation (Code MAMM 2.6.4 C)
- 14: Sommaire du rôle d'évaluation foncière (Code MAMM 2.6.5 C)".
- **8.** This Regulation has effect in respect of any real estate assessment roll filed after its coming into force or, in the case of a roll drawn up by the assessor of the

Communauté urbaine de Montréal, after 1 November 2000.

9. 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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