

Draft Regulation

Cultural Property Act
(R.S.Q., c. B-4)

Reduction of the value entered on the valuation roll for classified immovable cultural property — Amendments

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the Regulation to amend the Regulation respecting the reduction of the value entered on the valuation roll for classified immovable cultural property, the text of which appears below, may be made by the Government upon the expiry of 45 days following this publication.

The purpose of the draft Regulation is to eliminate the obligation to submit an application for reduction each year and to make the consequential amendments required for that purpose. It is also intended to update the Regulation in respect of statutory amendments, in particular those made to the Cultural Property Act.

Further information may be obtained by contacting Henri-Paul Thibault, Direction des projets spéciaux et de la coordination, 225, Grande Allée Est, Bloc C, 2^e étage, Québec (Québec) G1R 5G5, telephone: (418) 643-9001.

Any interested person having comments to make on the matter is asked to send them in writing, before the expiry of the 45-day period, to the Minister of Culture and Communications, 225, Grande Allée Est, Bloc A, 1^{er} étage, Québec (Québec) G1R 5G5.

AGNÈS MALTAIS,
Minister of Culture and Communications

Regulation to amend the Regulation respecting the reduction of the value entered on the valuation roll for classified immovable cultural property¹

Cultural Property Act
(R.S.Q., c. B-4, ss. 33 and 53, 1st par., subpar. *h*)

1. Section 1 of the Regulation respecting the reduction of the value entered on the valuation roll for classified immovable cultural property is amended

- (1) by deleting paragraph *b*;
- (2) by substituting “of Culture and Communications” for “of Cultural Affairs” in paragraph *d*; and
- (3) by deleting paragraph *e*.

2. Section 2 is amended

(1) by inserting the words “on the form provided for that purpose by the Minister” after the words “who makes an application therefor” in the first paragraph;

(2) by inserting the word “local” before the word “municipality” in the first paragraph; and

(3) by substituting the words “an additional reduction rate shall apply; the rate is equal to” for the words “the owner of such property may also obtain from the Minister an additional reduction rate equal to” in the second paragraph.

3. Section 3 is amended by inserting the word “local” before the word “municipality” in the first paragraph.

4. The following is inserted after section 3:

“**3.1.** Where an application for reduction is made in the year of the classification of immovable cultural property, the reduction shall apply from the date on which the notice of intention provided for in section 25 of the Act is sent.

In any other case, the reduction shall only apply from 1 January of the year that follows the year in which an application for reduction is made.”.

5. Section 4 is amended

(1) by deleting paragraph *a*;

(2) by substituting “(R.S.Q., c. F-2.1)” for “and providing amendments to certain legislation (S.Q., 1979, c. 72; after consolidation: An Act respecting municipal taxation, (R.S.Q., c. F-2.1)” in paragraph *b*; and

(3) by adding the following at the end:

“(g) the owner shall give the Minister notice of any change in the use of that property within 60 days following such change.”.

6. Sections 5 to 7 are revoked.

7. Form 5 is revoked.

¹ The Regulation respecting the reduction of the value entered on the valuation roll for classified immovable cultural property (R.R.Q., 1981, c. B-4, r. 3) was last amended by the Regulation made by Order in Council 453-88 dated 30 March 1988 (1988, *G.O.* 2, 1610).

8. The owner who on (*enter the date preceding the date of coming into force of this Regulation*) benefits from an exemption from real estate tax granted by the Minister does not have to submit a new application for reduction.

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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