

Draft Regulation

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

Municipal taxation — Form or minimum content of various documents — 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 form or minimum content of various documents relative to municipal taxation, the text of which appears below, may be made by the Minister of Municipal Affairs and Greater Montréal upon the expiry of 45 days following this publication.

The purpose of the draft Regulation is to amend the Regulation respecting the form or minimum content of various documents relative to municipal taxation to take into account the possibility for local municipalities to use a multiple rate scheme and to take into account the replacement of the concept of “place of business” by “business establishment”.

Therefore, the draft Regulation proposes adding to the minimum content of the notice of assessment and tax account information relating to the implementation of a multiple rate scheme, similar to present requirements for surtax or non-residential immovable tax purposes. It also proposes replacing the term “place of business” by “business establishment” and, consequently, prescribing a new form for applications for the review of a roll of rental values while allowing the continued use of the old form.

To date, study of the matter has revealed no impact on the general public or on businesses.

Further information may be obtained by contacting Mr. André Carrier, 10, rue Pierre-Olivier-Chauveau, 3^e étage, Québec (Québec) G1R 4J3; telephone: (418) 691-2030; fax: (418) 644-6725.

Any interested person having comments to make on the draft Regulation is asked to send them in writing, before the expiry of the 45-day period, to the Minister of State for Municipal Affairs and Greater Montréal and Minister of Municipal Affairs and Greater Montréal, 10, rue Pierre-Olivier-Chauveau, 4^e étage, Québec G1R 4J3.

LOUISE HAREL,
Minister of State for Municipal Affairs and Greater Montréal and 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 2 of the Regulation respecting the form or minimum content of various documents relative to municipal taxation is amended

(1) by substituting “business establishment” for “place of business” in the part preceding paragraph 1;

(2) by substituting “establishment” for “place” in paragraphs 1 and 8; and

(3) by substituting “establishment” for “place” in paragraphs 6, 7, 9 and 10.

2. Section 4 is amended by substituting “business establishment” for “place of business”.

3. Section 5 is amended by adding the following after paragraph 13:

“(14) an indication that the unit is referred to in the fourth paragraph of section 244.13 or 244.25 of the Act as well as the information required under section 61 of the Act if the role must indicate the information separately in respect of part of the unit;

(15) an indication that the unit belongs to the group described in section 244.31 of the Act or to any other category among those provided for in sections 244.34 to 244.36 of the Act;

(16) the number of each class among those listed in sections 244.32 and 244.54 of the Act of which the unit forms part;

(17) an indication that the unit is referred to in section 244.51 of the Act;

(18) an indication that the unit is referred to in section 244.52 of the Act as well as the information re-

* The Regulation respecting the form or minimum content of various documents relative to municipal taxation, made by Minister's Order dated 30 June 1992 (1992, G.O. 2, 3319), was last amended by the Regulation made by Minister's Order dated 5 October 1999 (1999, G.O. 2, 3687). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 2000, updated to 1 November 2000.

quired under section 61 of the Act if the role must indicate the information separately in respect of part of the unit.”.

4. The following is substituted for section 6:

“6. If the notice of assessment contains a category number referred to in paragraph 12 of section 5 or a class number referred to in paragraph 16 of that section, it must include a section or a schedule that explains, either generally with examples or specifically, how the unit of assessment was determined to belong to the category or class in question.”.

5. Section 7 is amended by substituting “business establishment” and “business” for “place of business” and “business” respectively.

6. Section 8 is amended

(1) by substituting “business establishment” and “establishment” for “place of business” and “place” respectively in paragraph 3;

(2) by substituting “business establishment” for “place of business” in paragraph 4;

(3) by inserting the following after paragraph 5:

“(5.1) in the case of the general property tax, where a number of specific rates have been fixed under section 244.29 of the Act, the name of each rate that applies in whole or in part to establish the tax imposed on the unit of assessment in question;” and

(4) by inserting the following after paragraph 7.2:

“(7.2.1) in the case of the surtax or tax on non-residential immovables imposed on a unit of assessment referred to in the fourth paragraph of section 244.13 or 244.25 of the Act, or on a part of a unit referred to in that paragraph, the percentage of the rate of surtax or tax applicable to the unit or part of the unit, that is, 20% ;”.

7. Section 9 is amended by inserting “or 5.1” after the number “5”.

8. Section 10 is amended

(1) by substituting “business establishment” for “place of business”; and

(2) by inserting “a section or” after “contain”.

9. The following is inserted after section 10:

“10.1. Where under section 244.58 of the Act the information referred to in paragraph 7 of section 8 means, rather than a single tax rate, the combination that applies in the calculation of the general property tax imposed on the unit of assessment and that is made up of either one of the specific rates fixed under section 244.29 of the Act and part of another of those rates or of parts of a number of those rates,

(1) the account must indicate each rate included in whole or in part in the combination ; and

(2) the account must indicate, with respect to each specific rate of which only a part is included in the combination, the percentage that part represents.

If the indicated percentage applies because the unit of assessment forms part of the classes listed in sections 244.32 and 244.54 of the Act, because it is referred to in section 244.51 of the Act or because the unit or a part of the unit is referred to in section 244.52 of the Act, the account must either contain an explanation correlating the percentage with the indication on the notice of assessment in respect of the unit in accordance with one of paragraphs 16 to 18 of section 5 or include a schedule containing the explanation.”.

10. Section 11.1 is amended

(1) by inserting “or 7.2.1” after “7.2”; and

(2) by inserting “or 14” after “13”.

11. Section 11.2 is amended by inserting “a section or” after “contain” in the part preceding paragraph 1.

12. Section 12 is amended

(1) by inserting “, 244.59” after “244.15”; and

(2) by inserting “a section or” after “contain”.

13. The following form is substituted for the form provided for 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 : _____ 3 years of the triennial roll
(City, village, parish, etc., to whose roll of rental values the application pertains)

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 BUSINESS ESTABLISHMENT

• ADDRESS : _____ Postal code _____
(Number(s), name of the street, avenue, road, etc., where the business establishment 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) : _____ Postal code _____

• SAME ADDRESS AS THE BUSINESS ESTABLISHMENT? Yes No
(Postal address of the applicant)

• THE APPLICANT IS : The sole occupant of the business establishment. () -
 One of the co-occupants of the business establishment with _____ other(s). () -
(Check only one of the 4 boxes) The mandatory of the occupant of the business establishment, whose name is : _____ Fax no. () -
 Other (please specify) : _____ () -

3. ORIGIN, SUBJECT OF AND GROUNDS FOR THE REVIEW REQUESTED

• ORIGIN OF THE APPLICATION : 1. Roll of rental values as deposited Number _____
(Check only one of the 4 boxes. See details on the reverse if necessary) 2. Notice of alteration Number _____ 3. Notice of correction *ex officio* 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 rental value of the business establishment (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 business establishment 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)

Year _____ Month _____ Day _____
(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
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T | U | N | P | Rental value matches the roll? Yes if no \$ _____

• SUM RECEIVED : \$ _____ • APPLICATION AND SUM RECEIVED ON THE : _____ Year _____ Month _____ Day _____
(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 business establishment in question is located.
- The assessor must advise you in writing of his conclusion at the latest on _____ Year _____ Month _____ Day _____ In his reply, the assessor will either :
 - propose an alteration to the roll of 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).

APPLICATION FOR REVIEW OF THE ROLL OF RENTAL VALUES : EXPLANATORY NOTES

The Act respecting Municipal Taxation (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

- **Business establishment :** 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 business establishments 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 business establishments 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 business establishment 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 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. Deposit of the roll of rental values , followed by the sending of a notice of assessment to the person carrying out an activity	<ul style="list-style-type: none"> • Whichever date is later : <ul style="list-style-type: none"> - 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 business establishment whose value is equal to or greater than \$100,000).
2. Alteration to the roll made by certificate, followed by the sending of a notice of assessment	<ul style="list-style-type: none"> • Whichever date is later : <ul style="list-style-type: none"> - prior to 1 May following the coming into force of the roll of rental values ; - 60 days following the sending of the notice of alteration.
3. Notice of correction <i>ex officio</i> addressed by the assessor to the person carrying out an activity, to inform him of a planned correction	<ul style="list-style-type: none"> • Whichever date is later : <ul style="list-style-type: none"> - 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 <i>ex officio</i>.
4. Failure by the assessor to make an alteration to the roll , despite an event occurring that should have led to such an alteration	<ul style="list-style-type: none"> • 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.

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 business establishment (breakage, construction defects, etc.), nuisances (noise, pollution, flooding, etc.), as well as its financial situation (loss of rent, high expenses, leases of comparable business establishments), 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 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.
- **Be accompanied by the sum of money determined** and applicable to the business establishment in question, if prescribed by a regulation of the municipal body responsible for assessment.

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.

14. Schedule IV is amended

- (1) by substituting “business establishment” for “place of business” in the first and second paragraphs of part 1;
- (2) by substituting “business establishments” for “places of business” in the third paragraph of part 1;
- (3) by substituting “business establishment” for “place of business” in the first paragraph of part 2;
- (4) by substituting “business establishment” for “place of business” in the second paragraph of part 2;
- (5) by striking out “or the school board” in the fourth paragraph of part 2;
- (6) by substituting “business establishments” for “places of business” in the first paragraph of part 3; and
- (7) by substituting “business establishment” for “unit of assessment” in paragraph 3 of part 4.

15. The form provided for in Schedule II to the Regulation respecting the form or minimum content of various documents relative to municipal taxation before its replacement by section 13 of this Regulation may continue to be used to file applications for review of a roll of rental values.

16. This Regulation comes into force on the 15th day following the date of its publication in the *Gazette officielle du Québec*.

4353

Draft Regulation

Medical Act
(R.S.Q., c. M-9)

Professional Code
(R.S.Q., c. C-26)

Physicians

— **Specialties within the medical profession and additional terms and conditions for the issue of specialist’s certificates**
— **Amendments**

Notice is hereby given, in accordance with the Regulations Act (R.S.Q., c. R-18.1), that the Regulation to amend the Regulation respecting specialties within the

medical profession, additional terms and conditions for the issue of specialist’s certificates by the Collège des médecins du Québec and fixing standards of equivalence for certain of those terms and conditions, adopted by the Bureau of the Collège des médecins du Québec, will be submitted to the Government which may approve it, with or without amendment, upon the expiry of 45 days following this publication.

The purpose of this Regulation is to substitute “anesthésiologie” for “anesthésie-réanimation” in the list of specialties recognized within the medical profession in the French text. According to the Collège des médecins du Québec, the proposed amendment that was requested by the Association des anesthésistes-réanimateurs du Québec—now known as the Association des anesthésiologistes du Québec—is intended, on the one hand, to improve the taking into account of all the activities related to that specialty and, on the other hand, to adjust the French designation to the designation already used in the English version of the current Regulation.

This Regulation has no impact on businesses.

Further information may be obtained by contacting Dr. Adrien Dandavino, Director, Direction des études médicales, Collège des médecins du Québec, 2170, boulevard René-Lévesque Ouest, Montréal (Québec) H3H 2T8; telephone: (514) 933-4441, extension 302; fax: (514) 933-3112.

Any interested person having comments to make is asked to send them in writing, before the expiry of the 45-day period, to the Chairman of the Office des professions du Québec, 800, place D’Youville, 10^e étage, Québec (Québec) G1R 5Z3. Those comments will be sent by the Office to the Minister responsible for the administration of legislation respecting the professions and will also be sent to the Collège des médecins du Québec, and to interested persons, departments and agencies.

JEAN K-SAMSON,
Chairman of the Office des professions du Québec
