

(2) taxes other than property taxes, compensations and modes of tariffing that the municipality imposes or will impose to any person for that year because that person is the owner, lessee or occupant of an immovable.”;

(2) by substituting the word “Act” for the words “Act respecting municipal taxation (R.S.Q., c. F-2.1)”;

(3) by adding the following after the third paragraph:

“The part of the receipts from the general property tax that is established in accordance with section 1.1, where the municipality has, under section 244.29 of the Act, fixed or intends to fix for the fiscal year in question a rate specific to the category provided for in section 244.33 of the Act shall not be taken into account.”.

2. The Regulation is amended by inserting the following after section 1:

“1.1. The part of the receipts from the general property tax that is not taken into consideration for the purposes of establishing the standardized aggregate taxation rate, in the circumstance contemplated in the fourth paragraph of section 1, is the difference obtained by subtracting from the amount provided for in subparagraph 1 the amount provided for in subparagraph 2 of the first paragraph:

(1) the amount from which the other amount is subtracted is the amount of the receipts that come from the imposition of the tax on units of assessment belonging to any of the categories provided for in sections 244.33 and 244.34 of the Act respecting municipal taxation;

(2) the amount that is subtracted from the other amount is the amount of the receipts that would come from the imposition of the tax on units of assessment referred to in subparagraph 1 of the first paragraph if the basic rate provided for in section 244.38 of the Act were applied, or, where the municipality has fixed or intends to fix a rate specific to the category provided for in section 244.35 of the Act, the average rate established in accordance with the second paragraph.

The average rate is obtained by dividing the amount provided for in subparagraph 1 by the amount provided for in subparagraph 2 of the second paragraph:

(1) the amount to be divided is the amount of the receipts that meet the following requirements:

(a) they derive from the imposition of a tax on units of assessment in respect of which all or part of the basic rate provided for in section 244.38 of the Act or the rate specific to the category provided for in section 244.35 of the Act is used to establish the amount of the tax;

(b) they result from the application of all or part of a rate referred to in clause a;

(2) the divisor amount is the amount of the taxable values of the units of assessment referred to in clause a of subparagraph 1 of the second paragraph, as determined by taking into account, in the case of a unit in respect of which only a percentage of a rate referred to in that clause is applied, solely the corresponding percentage of its taxable value.

The rules provided for in section 235 or 244.41 of the Act for the purposes of establishing the taxable property assessment shall apply, *mutatis mutandis*, for the purposes of establishing the divisor amount.”.

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

4627

M.O., 2001

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

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

THE MINISTER OF MUNICIPAL AFFAIRS AND GREATER
MONTRÉAL,

CONSIDERING paragraph 2 of section 263 of the Act respecting municipal taxation (R.S.Q., c. F-2.1), amended by section 135 of chapter 25 of the Statutes of 2001, that allows the Minister of Municipal Affairs and Greater Montréal to prescribe the form or content of various documents;

CONSIDERING the making by the Minister of Municipal Affairs of 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 sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1);

CONSIDERING the publication of the draft Regulation to amend the Regulation respecting the form or minimum content of various documents relative to municipal taxation in Part 2 of the *Gazette officielle du Québec* of 27 June 2001;

ORDERS

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

Québec, 17 October 2001

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 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 required 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 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

* 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.

(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): _____

• 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).
 The mandatory of the occupant of the business establishment, whose name is: _____
 Other (please specify): _____

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

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

• GROUNDS INVOKED (See reverse)

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"/> |
|-----------------|------------------|------------------|-----------------------|------------------------|------------------------------|--------------------------------|
| T | U | N | P | | | |

Rental value matches the roll? Yes If no \$ _____

• SUM RECEIVED: \$ _____ • APPLICATION AND SUM RECEIVED ON THE: _____
(This document constitutes the applicant's receipt)

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 :

Situation which may lead to the filing of an application for review

Time limit set for filing the application

- | | |
|---|--|
| <ol style="list-style-type: none"> 1. Deposit of the roll of rental values, followed by the sending of a notice of assessment to the person carrying out an activity 2. Alteration to the roll made by certificate, followed by the sending of a notice of assessment 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 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"> • 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). • 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. • 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>. • 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*.

4628

M.O., 2001

Order of the Minister of Municipal Affairs and Greater Montréal concerning the Regulation to amend the Regulation respecting the maximum taxable value of certain rectories

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

THE MINISTER OF MUNICIPAL AFFAIRS AND GREATER
MONTRÉAL,

CONSIDERING paragraph 9 of section 263 of the Act respecting municipal taxation (R.S.Q., c. F-2.1), amended by section 89 of chapter 54 of the Statutes of 2000, that allows the Minister of Municipal Affairs and Greater Montréal to fix the value which, multiplied by the median proportion of the roll, constitutes the maximum non-taxable value of a rectory;

CONSIDERING the making by the Minister of Municipal Affairs of the Regulation respecting the maximum taxable value of certain rectories, by the Minister’s Order dated 7 June 1989;

CONSIDERING that it is expedient to amend the Regulation;

CONSIDERING sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1);

CONSIDERING the publication of the draft Regulation to amend the Regulation respecting the maximum taxable value of certain rectories in Part 2 of the *Gazette officielle du Québec* of 30 May 2001;

ORDERS

THAT the Regulation to amend the Regulation respecting the maximum taxable value of certain rectories, attached to this Minister’s Order, be made.

Québec, 17 October 2001

LOUISE HAREL,
Minister of Municipal Affairs and Greater Montréal

Regulation to amend the Regulation respecting the maximum taxable value of certain rectories*

An Act respecting municipal taxation
(R.S.Q., c. F-2.1, s. 263, par. 9; 2000, c. 54, s. 89)

1. The title of the Regulation respecting the maximum taxable value of certain rectories is amended by inserting the word “non-” before the word “taxable”.

2. The words “non-taxable value” are substituted for the words “taxable value” in section 1.

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

4629

* The Regulation respecting the maximum taxable value of certain rectories, made by Minister’s Order dated 7 June 1989 (1989, *G.O.* 2, 2367), has not been amended since it was made.