

## Regulations and other Acts

### M.O., 2010

#### Order of the Minister of Municipal Affairs, Regions and Land Occupancy dated 20 July 2010

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

Regulation to amend the Regulation respecting the real estate assessment roll

CONSIDERING paragraph 1 of section 263 of the Act respecting municipal taxation (R.S.Q., c. F-2.1), which enables the Minister of Municipal Affairs, Regions and Land Occupancy to make regulations to prescribe the form and content of the property 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 information to be collected and established for the purpose of preparing the rolls and keeping them up to date, the form in which it must be sent to a person who is entitled to obtain it under the law and the information that is to accompany the rolls on their deposit, prescribe rules to favour continuity between successive rolls, require the assessor to transmit to the Minister, free of charge, the information included in the summary of the roll in the cases and according to the rules determined by the Minister, refer to a manual containing matters contemplated by the 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 that paragraph;

CONSIDERING paragraph 2 of section 263, which enables the Minister to prescribe the form or content of assessor's certificates;

CONSIDERING section 263.1 of the Act, which provides that a regulation made under section 263 may prescribe rules which may vary according to the fiscal year concerned from among those for which a roll applies;

CONSIDERING that the Minister of Municipal Affairs, Regions and Land Occupancy made the Regulation respecting the real estate assessment roll by Minister's Order dated 1 September 1994 (1994, *G.O.* 2, 4104), amended by Minister's Order dated 14 June 2000 (2000, *G.O.* 2, 3423);

CONSIDERING that it is expedient to again amend the Regulation;

CONSIDERING that, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), the draft of the Regulation to amend the Regulation respecting the real estate assessment roll was published in Part 2 of the *Gazette officielle du Québec* of 26 May 2010 with a notice that it could be made on the expiry of 45 days following that publication and that any person could submit written comments before the expiry of the 45-day period to the Minister of Municipal Affairs, Regions and Land Occupancy;

CONSIDERING that no comment was received before the expiry of the period;

CONSIDERING that it is expedient to make the Regulation without amendment;

THE MINISTER OF MUNICIPAL AFFAIRS, REGIONS AND LAND OCCUPANCY ORDERS AS FOLLOWS:

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

Québec, 20 July 2010

LAURENT LESSARD,  
*Minister of Municipal Affairs,  
Regions and Land Occupancy*

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

An Act respecting municipal taxation  
(R.S.Q., c. F-2.1, ss. 263, pars. 1 and 2, and 263.1)

**1.** Section 2 of the Regulation respecting the real estate assessment roll is replaced by the following:

“**2.** Any reference to the Manual means that the assessor must comply with the instructions set out therein.”

**2.** Divisions II to IV are replaced by the following:

\* The Regulation respecting the real estate assessment roll, made by Order of the Minister of Municipal Affairs dated 1 September 1994 (1994, *G.O.* 2, 4104), was last amended by the regulation made by Order of the Minister of Municipal Affairs and Greater Montréal dated 14 June 2000 (2000, *G.O.* 2, 3423). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2010, updated to 1 April 2010.

**“DIVISION II**  
**INFORMATION TO BE USED IN PREPARING THE**  
**ROLL AND IN KEEPING THE ROLL UP TO DATE**

**3.** An assessor keeps up to date a file of transfers relative to the immovables to be assessed.

For that purpose, the assessor gathers and records the information provided for in Part 2A of the Manual with respect to any transfer of ownership of such immovable.

The assessor may discard from the file any information that the assessor no longer needs. Despite the foregoing, the assessor may not discard any information concerning a sale unless the sale took place more than 4 years before.

**4.** An assessor keeps up to date for each unit of assessment a property record composed of administrative information, descriptive information and assessment results concerning that unit.

To that end, the assessor gathers, records and establishes the information provided for in Part 2C of the Manual.

Subject to section 12.2, the obligation provided for in the first paragraph does not have the effect of forcing an assessor to verify the accuracy of the descriptive information in his or her possession concerning the assessment unit within a period shorter than that provided for in section 36.1 of the Act. Despite the foregoing, an assessor must verify the accuracy of such information each time that he or she is required under section 175 of the Act to alter the entries on the roll that concern the unit.

**5.** An assessor keeps up to date, for the purposes of analysis and comparison in the assessment process, a record of neighbourhood units in which each unit is described using the information in Part 2D of the Manual.

A neighbourhood unit comprises units of assessment that are close to each other, have similar characteristics and are located in a similar environment.

**6.** An assessor keeps up to date the geographic information system provided for in Part 2B of the Manual.

That system includes a map of the territory in which the immovables to be assessed are located and on which the assessor indicates each assessment unit, each neighbourhood unit and the system for assigning file numbers to the assessment units.

The file number assigned to a unit of assessment in accordance with the system for assigning file numbers must allow access to all information collected, noted or established in relation to the unit in the process of preparing the roll or keeping the roll up to date.

**DIVISION III**  
**ASSESSMENT PROCESS**

**7.** An assessor determines, in accordance with Part 3A of the Manual, any market variation rate required to establish probable prices in the case of sales included in the file of transfers of immovables if such sales had been concluded in accordance with market conditions as at 1 July of each year.

**8.** An assessor assesses each unit of assessment using the most relevant method or methods, depending on the nature of the unit and on market conditions existing on the date referred to in the first paragraph of section 46 of the Act. In particular, the assessor uses the methods applicable under the Act and parts 3C, 3D and 3E of the Manual, including the adjustments that the methods entail.

The assessor notes in the unit's property record, in accordance with Chapter 8 of Part 2C of the Manual, the assessment results obtained with each method used.

**9.** An assessor establishes the value of each unit of assessment on the basis of the information collected and the results obtained by applying the method used. Where the assessor has used more than one method in respect of the unit, he or she reconciles, in accordance with Part 3F of the Manual, the values obtained with each method.

The assessor notes in the unit's property record, in accordance with Chapter 8 of Part 2C of the Manual, the value established pursuant to the first paragraph.

**DIVISION IV**  
**PREPARATION, DEPOSIT AND SUMMARY**  
**OF THE ROLL**

**10.** An assessor draws up the roll using the information provided for in Part 4B of the Manual.

**11.** An assessor signs the roll by completing and signing, either personally or through a representative designated in accordance with section 21 of the Act, Part 1 of the declaration worded in accordance with Schedule II.

The assessor deposits the roll by sending it, together with the declaration with Part I completed and signed, to the clerk of the local municipality.

The clerk certifies the deposit by completing and signing Part 2 of the declaration.

**12.** An assessor draws up, signs and attaches to the roll a summary of the state of the roll on the date of its deposit.

The assessor also draws up and signs a summary of the state of the roll on a date falling between 15 August and 15 September preceding each of the second and third fiscal periods to which the roll applies. The assessor sends the summary to the clerk of the local municipality during that period.

The summary provided for in the first or second paragraph must contain, at a minimum, the information needed by an assessor to comply with the fourth paragraph.

Within 30 days following the date of completion of the summary provided for in the first or second paragraph, an assessor sends the Minister the information provided for in the form appearing in Part 4C of the Manual, which information is established using the information contained in the summary.”

**3.** The following is inserted after section 12:

“**12.1.** To effect equilibration, within the meaning of the third paragraph of section 46.1 of the Act, the assessor applies the process provided for in Part 3B of the Manual.

The assessor notes in each unit’s property record, in accordance with Chapter 8 of Part 2C of the Manual, the assessment results obtained by applying that process.

**12.2.** Despite the third paragraph of section 4, an assessor who effects equilibration must verify the accuracy of the descriptive information in his or her possession concerning rental spaces, the conditions for renting those spaces and the operating expenses of the immovables containing the rental spaces.

For that purpose, the assessor notes the information on the subject in chapters 5 and 7 of Part 2C of the Manual, according to the process provided for in Part 3B of the Manual.”

**4.** Section 13 is amended by striking out “within the meaning of the third paragraph of section 46.1 of the Act” after “equilibration”.

**5.** Section 14 is amended by replacing “Form 14” in the third paragraph by “the form appearing in Part 4C of the Manual”.

**6.** Section 15 is amended by replacing “Form 14” in the second paragraph by “the form appearing in Part 4C of the Manual”.

**7.** Sections 18 and 19 are revoked.

**8.** Division VI is replaced by the following:

#### “DIVISION V.1 UPDATING OF THE ROLL

**19.1.** An assessor draws up the certificate provided for in the first or third paragraph of section 176 of the Act using the information in Part 5D of the Manual.

#### DIVISION VI PRESENTATION AND TRANSMISSION OF INFORMATION

**20.** The entries in the roll concerning an assessment unit are publicly presented in the form provided for in Part 4B of the Manual.

While the roll is in effect, the entries must be accessible, when they are publicly presented, by using the file number of an assessment unit, the cadastral designation or the address of any immovable comprised in the unit. No other information may give such access.

**21.** The information referred to in sections 3 to 6, 10 to 12 and 19.1 is transmitted to any person entitled to it under the Act according to the form provided for in the parts of the Manual referred to in those sections.”

**9.** Schedule I is revoked.

**10.** For the purposes of any roll coming into force not later than 1 January 2015, it is possible, in applying the Regulation respecting the real estate assessment roll and the Manuel d’évaluation foncière du Québec, published by Les Publications du Québec, not to take into account amendments

(1) made to the Regulation by this Regulation;

(2) resulting from any update of the Manual made after 18 August 2010.

Despite the first paragraph, the information referred to in sections 10 to 12 and 19.1 of the Regulation, as amended by this Regulation, is presented and transmitted

(1) for the fiscal years 2010 and 2011, in accordance with the rules provided for in the Regulation and Manual as they read on 18 August 2010, with the necessary modifications;

(2) for any fiscal year as of the 2012 fiscal year, in accordance with Division VI of the Regulation, as amended by this Regulation.

**11.** 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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