

M.O., 2017**Order of the Minister of Municipal Affairs and Land Occupancy dated 21 July 2017**

An Act respecting municipal taxation
(chapter F-2.1)

Regulation to amend the Regulation respecting the real estate assessment roll

CONSIDERING subparagraph 1 of the first paragraph of section 263 of the Act respecting municipal taxation (chapter F-2.1), which empowers the Minister of Municipal Affairs 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 subparagraph;

CONSIDERING subparagraph 2 of the first paragraph of section 263, which empowers the Minister to prescribe the form or content of the assessor's certificates, among other things;

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

CONSIDERING the making by the Minister of Municipal Affairs, by Minister's Order dated 1 September 1994 (1994, *G.O.* 2, 4104) of the Regulation respecting the real estate assessment roll, amended by Minister's Orders dated 14 June 2000 (2000, *G.O.* 2, 3423), dated 20 July 2010 (2010, *G.O.* 2, 2415) and 8 June 2015 (2015, *G.O.* 2, 1102);

CONSIDERING that it is expedient to further amend the Regulation;

CONSIDERING that, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a 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 19 October 2016 with a notice that it could be made on the expiry of 45 days following that publication and that any person could make comments in writing before the expiry of that period;

CONSIDERING that no comments were received;

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

THE MINISTER OF MUNICIPAL AFFAIRS 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, July 21st, 2017

MARTIN COITEUX,
*Minister of Municipal Affairs
and Land Occupancy*

Regulation to amend the Regulation respecting the real estate assessment roll

An Act respecting municipal taxation
(chapter F-2.1, s. 263)

1. The Regulation respecting the real estate assessment roll (chapter F-2.1, r. 13) is amended in section 21 by adding "and it is the information prescribed by the update referred to in that paragraph" at the end of subparagraph 2 of the second paragraph.

2. For the purposes of keeping up to date a real estate assessment roll that came into force before 1 January 2017, and for the purposes of every municipal fiscal year as of the 2017 municipal fiscal year, section 19.1 must read as follows:

"**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 2016 edition of the Manual."

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