

(2) avoid a serious problem with regard to the management and elimination of residual materials in Québec;

THAT the following land use planning and development controls apply within the perimeter of the special planning zone:

- (1) the operation of an engineered landfill is permitted;
- (2) any intervention necessary or incidental to the development or operation of an engineered landfill is permitted;
- (3) for the purposes of paragraph 2, an intervention includes any activity, construction, alteration, addition, demolition or installation, or any new use of land;
- (4) the development standards contained in any instrument of a local municipality or a regional county municipality, including any interim control measure, remain applicable to the extent that the standards are compatible with the controls provided for by this Order, which excludes, in particular, any municipal standard that would
  - (a) prevent an intervention referred to in paragraph 2;
  - (b) subject such an intervention to a municipal authorization;
- (5) any intervention referred to in paragraph 2 is subject to the authorization of the Minister of the Environment and the Fight Against Climate Change;
- (6) the Minister issues an authorization if the Minister is of the opinion that the proposed intervention complies with the applicable land use planning and development controls;
- (7) the Minister may consult Ville de Drummondville and Municipalité régionale de comté de Drummond before issuing an authorization under paragraph 6;

THAT the Minister of the Environment and the Fight Against Climate Change be the authority responsible for the administration of the controls provided for by this Order;

THAT the controls provided for by this Order may be amended or revoked by an order of the Minister of the Environment and the Fight Against Climate Change published in the *Gazette officielle du Québec*.

105155

## Draft Regulation

Act respecting municipal taxation  
(chapter F-2.1)

### Form and minimum content of various documents relative to municipal taxation

#### — Amendment

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation to amend the Regulation respecting the form and minimum content of various documents relative to municipal taxation, appearing below, may be made by the Minister of Municipal Affairs and Housing on the expiry of 45 days following this publication.

The draft Regulation makes mainly consequential amendments to the minimum content of the notice of assessment required by the amendments made by the Act mainly to control the cost of the farm property tax and to simplify access to the farm property tax credit (2020, chapter 7). The amendments concern the terms governing the registration of agricultural operations, the determination of the maximum taxable value of the land of such an operation, and the introduction of a new category of forest immovables to the Act respecting municipal taxation (chapter F-2.1) concerning land the forest area of which is registered in accordance with section 130 of the Sustainable Forest Development Act (chapter A-18.1).

It also provides for other amendments to the minimum content of the notice of assessment and the notice of alteration, the publication of the Manuel d'évaluation foncière du Québec, and the consequential amendments required by the changes in the organization and governance of school boards that became school service centres.

Further information on the draft Regulation may be obtained by contacting Nicolas Bouchard, Direction générale de la fiscalité et de l'évaluation foncière, Ministère des Affaires municipales et de l'Habitation, 10, rue Pierre-Olivier-Chauveau, aile Tour, 5<sup>e</sup> étage, Québec (Québec) G1R 4J3; telephone: 418 691-2015, extension 83817; email: nicolas.bouchard@mamh.gouv.qc.ca.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to Nicolas Bouchard at the above-mentioned contact information.

ANDRÉE LAFOREST  
MINISTER OF MUNICIPAL AFFAIRS AND HOUSING

## Regulation to amend the Regulation respecting the form and minimum content of various documents relative to municipal taxation

Act respecting municipal taxation  
(chapter F 2.1, s. 263, 1st par., subpars. 1 and 2)

**1.** The Regulation respecting the form and minimum content of various documents relative to municipal taxation (chapter F-2.1, r. 6.1) is amended in section 1 by replacing “by Les Publications du Québec” in the definition of “Manual” by “on the website of the Ministère des Affaires municipales, des Régions et de l’Occupation du territoire”.

**2.** Section 9 is amended

(1) by inserting the following after paragraph 4:

“(4.1) an indication whether or not the unit is made up of land the forest area of which is registered in accordance with section 130 of the Sustainable Forest Development Act (chapter A-18.1);”.

(2) by replacing paragraph 5 by the following:

“(5) the agricultural zoned area referred to in paragraph 3 of a registered agricultural operation referred to in paragraph 4, its area the maximum taxable value of which is determined under section 231.3.1 of the Act, and its total area;

(5.1) the forest area referred to in paragraph 4.1 of a unit included in an agricultural zone referred to in paragraph 3 and the total forest area of the unit, except in both cases the part of such land that is used or intended for the purpose of harvesting non-timber forest products and is included in an agricultural operation referred to in paragraph 4;”.

(3) by inserting the following after paragraph 6:

“(6.1) the value of the land of an agricultural operation referred to in paragraph 4 and included in an agricultural zone referred to in paragraph 3 whose maximum taxable value is determined under section 231.3 or 231.3.1 of the Act, and the value of the land that exceeds the maximum taxable value;”.

(4) by inserting “4.1,” after “paragraphs 2, 4,” in paragraph 15;

(5) by inserting the following after paragraph 17:

“(17.1) a reference to the legislative provision under which a maximum taxable value is applicable for the purpose of computing any property tax imposed on the whole territory of a municipality;”.

**3.** Section 18 is amended by inserting “and, if they are not mentioned under another heading of the account,” after “the grant;”.

**4.** Section 19 is amended by inserting the following after paragraph 3:

“(3.1) the number of the notice of alteration;”.

**5.** Schedule V is amended

(1) by inserting “Registered forest area” after “Registered agricultural operation” in the “Display name” column of the “Characteristics of the unit of assessment” section;

(2) in the “Display name” column of the “Registered agricultural operation (RAO)\*” section

(a) by replacing “RAO zoned area\*” by “Agricultural zoned area”;

(b) by replacing “Total area of RAO\*” by “Total area\*”;

(c) by inserting “Area subject to maximum taxation\*” after “Total area of RAO\*”;

(d) by replacing the words “agricultural zoned” wherever they appear in the display names “Value of the land (RAO and agricultural zoned)\*” and “Value of the building (RAO and agricultural zoned)\*” by the words “in an agricultural zone”;

(3) by inserting the following after the “Registered agricultural operation (RAO)\*” section:

“

Registered forest area (RFA)*	Total area*
	Area in an agricultural zone*

”;

(4) by replacing “Total taxable value of an RAO for school purposes\*” in the “Display name” column of the “Tax breakdown” section by “Tax breakdown of the value of an RAO for school purposes\*”.

**6.** Schedule I is replaced by the attached Schedule I.

**7.** Schedules IX and XIV are amended by inserting “, as the case may be, the school service centre or” after “local municipality or” in the second paragraph of the second heading.

**8.** Until the date of coming into force of the first regulation made by the Government under section 231.3.1 of the Act respecting municipal taxation (chapter F-2.1), for the purpose of computing any municipal property tax imposed on the whole territory of a municipality, a reference to that section under section 9 of the Regulation respecting the form and minimum content of various documents relative to municipal taxation (chapter F-2.1 r. 6.1), as amended by section 2 of this Regulation, is a reference to section 38 of the Act mainly to control the cost of the farm property tax and to simplify access to the farm property tax credit (2020, chapter 7).

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

(1) section 1, which comes into force on 1 November 2021;

(2) sections 2, 4, 5 and 8, which come into force on 1 July 2022.

**ANNEXE I**

(a. 3)

**APPLICATION FOR REVIEW IN RESPECT OF THE PROPERTY ASSESSMENT ROLL**

## Administrative review of municipal property assessment

The property assessment roll

**IMPORTANT** – Read the instructions below carefully before completing the application for review.

### 1. What is an administrative review?

The Act respecting municipal taxation (sections 124 to 138.4) provides for an administrative review of any entry on the property assessment roll where an application for review has been filed. The review is provided to correct errors or omissions that escaped the notice of the assessor of the municipal body responsible for assessment concerned.

The assessor seized of an admissible application for review (see question No. 4) must assess the merits of the contestation. Depending on the nature and accuracy of the grounds invoked in the application, the assessor may proceed with the review by means the assessor deems appropriate. During that review, the assessor may, in particular,

1. verify the various calculation parameters that resulted in the establishment of the value; and
2. meet with the applicant or visit the immovable concerned.

### 2. Who may apply for review?

Any person having an interest in contesting the correctness, existence or absence of an entry on the property assessment roll relative to a unit of assessment the person or another person owns, may file an application for review in that regard with the municipal body responsible for assessment concerned.

A person bound to pay tax or compensation to the local municipality or, as the case may be, the school service centre or the school board that uses the property assessment roll is deemed to have the interest required to make such an application.

### 3. Which situations give the right to file an application?

The Act provides for four situations that give the right to apply for a review and sets the time limits for each:

#### Situations that may lead to an application for review

1. **Deposit of the property assessment roll**, followed by the sending of a notice of assessment to the owner
2. **Alteration to the roll** made by certificate, followed by the sending of a notice of alteration
3. **Sending of a notice of correction *ex officio*** to the owner, to inform the owner of a planned correction
4. **Failure of the assessor to make an alteration to the roll**, despite an event provided for by the Act that should have led to such an alteration

#### Time limit set for filing the application

- Whichever is later:
- before 1 May following the coming into force of the assessment roll;
  - 60 days after the sending of the notice of assessment (120 days in the case of a unit valued at \$3,000,000 or more and the roll deposited is not published, from a date included within 60 days following its deposit, on the municipality's website).
- Whichever is later:
- before 1 May following the coming into force of the assessment roll;
  - 60 days after the sending of the notice of alteration.
- Whichever is later:
- before 1 May following the coming into force of the assessment roll;
  - 60 days after the sending of the notice of correction *ex officio*.
- Before the end of the fiscal year in which the event justifying the alteration occurred.

#### 4. How to make an application for review?

To be admissible to the municipal body responsible for assessment, an application for review must meet the following conditions:

1. **Be made on the form prescribed for that purpose**, namely, this document;
2. **Be filed at the location determined** by the municipal body responsible for assessment, namely, the location indicated on the notice of assessment or the notice of alteration. The application may also be sent by registered mail to that location, in which case it must be sent according to the same time limits and conditions as those for filing in person. The day of sending of the application is considered to be the date of filing. It is important to keep proof of sending in case of dispute;
3. **Briefly state the grounds** or arguments invoked in support of the application and the conclusions sought. The amount of taxes to be paid does not constitute grounds justifying an alteration to the roll;
4. **Be filed within the time limits set** (see question No. 3). Where an application for review could not be filed due to circumstances of irresistible force, the application may be filed within 60 days after those circumstances cease to exist;
5. **Include the sum of money** determined and applicable to the unit of assessment concerned, if prescribed by a by-law of the municipal body responsible for assessment.

#### 5. What are the steps following the filing of the application?

At the end of the review process, the assessor provides a written reply to the applicant within the time limits indicated in the table below. A time limit also appears in the "For official use only" section on the copy of the application for review handed to the applicant or on the certificate of filing sent to the applicant. The assessor may propose an alteration or alterations to be made to the roll, in which case the applicant has 30 days following the sending of the reply to accept. The assessor may, however, indicate that no alteration will be proposed.

Situations giving the right to file an application	Time limit for assessor to reply
1. Deposit of the property assessment roll (situation No. 1 stated in question No. 3)	1 September following the coming into force of the assessment roll. Since that time limit may be extended to the following 1 April, it is advisable to contact the municipal body responsible for assessment to obtain the applicable time limit.
2. All other cases (situations Nos. 2, 3 and 4 stated in question No. 3)	Whichever is later: <ul style="list-style-type: none"> <li>▪ 4 months after the filing of the application;</li> <li>▪ 1 September following the coming into force of the assessment roll.</li> </ul>

#### 6. What happens if there is no agreement?

Any person who has made an application for review and who has not reached an agreement with the assessor may exercise a recourse before the immovable property division of the Administrative Tribunal of Québec. **The recourse must be on the same subjects as the application for review.** To be valid, such a recourse must be exercised

1. by means of a written motion with the Tribunal. A copy of the application for review which was previously filed may be required; and
2. within 60 days after the date of sending of the assessor's reply or, if the assessor has not sent a reply, within 30 days after the time limit the assessor has to reply (see question No. 5).

#### Definitions

**Municipal body responsible for assessment:** regional county municipality or local municipality in respect of which a regional county municipality has no jurisdiction over assessment that is responsible for preparing and updating every assessment roll within its jurisdiction and justify its content.

**Property assessment roll:** public document containing information prescribed by the Act on each immovable situated in the territory of a municipality.

**Unit of assessment:** the greatest possible aggregate of immovables that: are owned by the same owner or the same group of owners in undivided ownership; are contiguous or would be contiguous if they were not separated by a watercourse, a thoroughfare or a public utility network; are used for a single primary purpose; and can normally and in the short term be transferred only as one whole and not in parts.

**Actual value:** exchange value of a unit of assessment in the free and open market, that is, the price most likely to be paid at a sale by agreement made in the following conditions:

1. the vendor and the purchaser are willing, respectively, to sell and to purchase the unit of assessment, and they are not compelled to do so;
2. the vendor and the purchaser are reasonably informed of the condition of the unit of assessment, of the use that can most likely be made of it and of conditions in the property market.



## Application for review in respect of the property assessment roll

### IMPORTANT – Read the instructions carefully before completing the application for review.

On request, the personnel on duty at the location determined for filing an application for review must assist you in completing the form..

Name of the local municipality on whose roll the unit is entered  
 \_\_\_\_\_

Fiscal years to which the roll applies  
 | | | | | | | | | | | | | | | | | | | |

#### For official use only

Application number 	Value of immovable \$	Amount received \$	Date of receipt Year         Month     Day
Geographic code 	Signature of officer 		Time limit for reply Year         Month     Day

#### 1. Information on the unit of assessment

##### Address of the unit of assessment

Number | | | | | | | | | | Name of the public road \_\_\_\_\_ Apt. number | | | | |

Cadastre(s) and lot number(s) (only in the case of a parcel of land without a building or a building without an address)  
 \_\_\_\_\_

File number (as entered on the roll or the notice of assessment)

| | | | | | | | | | | | | | | | | | | |

#### 2. Information on the applicant

Given name \_\_\_\_\_ Surname or name (of the natural person or the legal person) \_\_\_\_\_

Mailing address (if different from the address of the unit of assessment)

Number | | | | | | | | | | Name of the public road \_\_\_\_\_ Apt. number | | | | |

Municipality, province or State, country \_\_\_\_\_

Postal code | | | | | | | |

Daytime telephone number (and extension, if applicable) \_\_\_\_\_

Email \_\_\_\_\_

The applicant is:

the owner of the unit of assessment or one of its co-owners

the representative of the owner

other, please specify: → \_\_\_\_\_

**3. Situation at the origin of the application for review**

Among the following situations, which is at the origin of this application?

<input type="radio"/> Deposit of a new roll	<input type="radio"/> Alteration to the roll	⇒	Number of the notice of alteration _____
<input type="radio"/> Alteration not made by the assessor	<input type="radio"/> Correction <i>ex officio</i> of the roll	⇒	Number of the notice of correction <i>ex officio</i> _____

**4. Subject of and grounds for the application for review**

Which entries or omissions are you contesting?

The value of the immovable ⇒ \$ \_\_\_\_\_  
Actual value according to the applicant, for information

Other entry, please specify: ⇒ \_\_\_\_\_  
Nature of the entry concerned and conclusions sought

Grounds invoked in support of the application for review (if necessary, you may attach one or more sheets)

**5. Signature of the applicant**

Signature	Name of signatory	Date of signing						
_____	_____	<table border="0"> <tr> <td>Year</td> <td>Month</td> <td>Day</td> </tr> <tr> <td>     </td> <td>   </td> <td>   </td> </tr> </table>	Year	Month	Day			
Year	Month	Day						

**Reminder of important information**

To be admissible to the municipal body responsible for assessment, an application for review must meet the following conditions:

- Be made on the form prescribed for that purpose**, namely, this document. Additional explanatory documents may be attached to the duly completed form;
- Be filed at the location determined** by the municipal body responsible for assessment, namely, the location indicated on the notice of assessment or the notice of alteration. The application may also be sent by registered mail to that location, in which case it must be sent according to the same time limits and conditions as those for filing in person. The day of sending of the application is considered to be the date of filing. It is important to keep proof of sending in case of dispute;
- Briefly state the grounds** or arguments invoked in support of the application and the conclusions sought. The amount of taxes to be paid does not constitute grounds justifying an alteration to the roll;
- Be filed within the time limits set** (see question No. 3 of instructions). Where an application for review could not be filed due to circumstances of irresistible force, the application may be filed within 60 days after those circumstances cease to exist;
- Include the sum of money** determined and applicable to the unit of assessment concerned, if prescribed by a by-law of the municipal body responsible for assessment.

At the end of the review process, the assessor of the municipal body responsible for assessment provides a written reply to the applicant within the time limits (see question No. 5 of instructions). The assessor may propose an alteration or alterations to be made to the roll, in which case the applicant has 30 days following the sending of the reply to accept. The assessor may, however, indicate that no alteration will be proposed. Furthermore, in the cases provided for by the Act respecting municipal taxation, an alteration resulting from an agreement between the assessor and the applicant may be contested before the Administrative Tribunal of Québec by other persons directly concerned by the effect of the alteration.