

M.O., 2021**Order of the Minister of Municipal Affairs and Housing dated 27 September 2021**

Act respecting municipal taxation
(chapter F-2.1)

Regulation to amend the Regulation respecting the real estate assessment roll

THE MINISTER OF MUNICIPAL AFFAIRS AND HOUSING,

CONSIDERING subparagraph 1 of the first paragraph of section 263 of the Act respecting municipal taxation (chapter F-2.1), which provides that the Minister of Municipal Affairs and Housing may by regulation 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 the paragraph;

CONSIDERING the making of the Regulation respecting the real estate assessment roll by the Minister of Municipal Affairs and Housing 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), by Minister's Order dated 20 July 2010 (2010, G.O. 2, 2415), by Minister's Order dated 8 June 2015 (2015, G.O. 2, 1102) and by Minister's Order dated 21 July 2017 (2017, G.O. 2, 2216);

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 Regulation to amend the Regulation respecting the real estate assessment roll was published in Part 2 of the *Gazette officielle du Québec* of 7 July 2021 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 within the 45-day period;

CONSIDERING that no comments were received;

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

ORDERS AS FOLLOWS:

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

Québec, 27 September 2021

ANDRÉE LAFOREST
Minister of Municipal Affairs and Housing

Regulation to amend the Regulation respecting the real estate assessment roll

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 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 20 is amended by adding the following at the end:

“The Minister may publish, in an open document format or in another manner that the Minister determines, the entries in the roll concerning an assessment unit, except the name and address of the person in whose name a unit is entered on the roll. The first two paragraphs do not apply to such publication by the Minister.”

3. This Regulation comes into force on the 1 November 2021.

105307