

Draft Regulations

Draft Regulation

Act respecting municipal taxation
(chapter F-2.1)

Communication of information between municipal bodies responsible for assessment

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R 18.1), that the Regulation respecting the communication of information between municipal bodies responsible for assessment, 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 determines the information regarding property assessment that may be communicated between municipal bodies responsible for assessment concerning immovables that are used or intended for the purposes of agricultural operations, as well as the terms and conditions for the communication of that information.

Further information on the draft Regulation may be obtained by contacting Julie Laflamme, 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^e étage, Québec (Québec) G1R 4J3; telephone: 418 691-2015, extension 83168; email: julie.laflamme@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 Julie Laflamme at the above contact information.

ANDRÉE LAFOREST
Minister of Municipal Affairs and Housing

Regulation respecting the communication of information between municipal bodies responsible for assessment

Act respecting municipal taxation
(chapter F-2.1, ss. 79 and 263)

1. This Regulation determines the information regarding assessment that may be communicated between municipal bodies responsible for assessment and provides the terms and conditions of the communication.

2. In keeping with the rules set out in this Regulation, every municipal body responsible for assessment is entitled to obtain from every other such body the information listed in Schedule I concerning an immovable that

(1) is used or intended, in whole or in part, for the purposes of agricultural operations; and

(2) was the subject of a transfer of ownership during 1 of the 4 years preceding the year in which the application for communication of information concerning the immovable is formulated.

3. Every application for information pursuant to this Regulation must be formulated in writing. The application is sent by the clerk of the applying body to the clerk of the body that holds the requested information.

4. The clerk who receives an application for information acknowledges receipt in writing to the clerk of the applying body. The acknowledgement of receipt indicates

(1) the approximate period required to respond to the application; and

(2) the estimated amount of compensation required pursuant to section 5, where applicable.

5. If the work required to respond to an application for information generates, for the responding body, supplemental expenses in salaries or fees, the responding body may require compensation from the applying body, the amount of which may not exceed the actual cost of the expenses.

6. In the case of an immovable that is not wholly used or intended for the purposes of agricultural operations, only the information concerning the parts of the immovable that are used or intended for such purposes may be communicated.

7. The requested information may not be communicated if it concerns an immovable for which an entry on the roll is the subject of an application for administrative review under Division I of Chapter X of the Act respecting municipal taxation (chapter F 2.1) or a proceeding before a tribunal, for the duration of the contestation proceedings.

A body may refuse to grant an application if it is of the opinion that the application is abusive or frivolous, particularly in the case where the quantity of requested information is unreasonable, or if it considers that the information is not useful for the purposes of assessment.

8. The response to the application for communication of information is prepared by the assessor of the body and sent by the clerk of the responding body to the clerk of the applying body.

Where compensation is required pursuant to section 5, the response must indicate the amount and the means of payment. The amount of the compensation must be broken down.

Where applicable, the response must contain the grounds on which the requested information is not communicated.

9. The information is communicated in the form provided for in the Manuel d'évaluation foncière du Québec or, where applicable, in another form agreed on by the bodies concerned.

10. Each body must take the necessary measures to ensure the confidentiality of the information communicated to it under this Regulation. A body may not communicate the information to a third person.

11. Communicated information may only be used for the preparation or updating of the roll of assessment, or for an application for administrative review or a proceeding before a tribunal.

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

SCHEDULE I

(s. 2)

INFORMATION THAT MAY BE COMMUNICATED

Property file:

- a. Block *00 – Identification
- b. Block *01 – General information
- c. Block *03 – Historical record
- d. Block *04 – General use land
- e. Block *04 – Agricultural and wooded land
- f. Block *05 – Photo
- g. Block *06 – Sketch
- h. Block *07 – Basic dimensions
- i. Block *08 – General information on the building
- j. Block *11 – Structural column footings
- k. Block *12 – Foundation walls
- l. Block *13 – Ground slab
- m. Block *15 – Foundations
- n. Block *21 – Frame
- o. Block *22 – Exterior walls
- p. Block *23 – Roof
- q. Block *31 – Partitions
- r. Block *32 – Ceiling finishes
- s. Block *33 – Interior finishes
- t. Block *34 – Flooring finishes
- u. Block *35 – Interior stairs
- v. Block *36 – Kitchens
- w. Block *41 – Conveyor systems
- x. Block *42 – Plumbing
- y. Block *43 – Bathrooms and water closets
- aa. Block *44 – Heating, ventilation and air conditioning
- bb. Block *45 – Security
- cc. Block *46 – Electricity
- dd. Block *47 – Lighting
- ee. Block *49 – Other building services
- ff. Block *51 – Kitchen equipment
- gg. Block *52 – Material handling equipment
- hh. Block *53 – Banking equipment
- ii. Block *54 – Vehicle equipment
- jj. Block *55 – Sports equipment
- kk. Block *56 – Recreational equipment
- ll. Block *57 – Medical and therapeutic equipment
- mm. Block *58 – Refrigeration equipment
- nn. Block *59 – Complementary equipment
- oo. Block *61 – Exits
- pp. Block *62 – Attached dependencies
- qq. Block *63 – Detached dependencies
- tt. Block *72 – External building services
- uu. Block *78 – Other structures
- vv. Block *79 – Certificate of verification
- ww. Block *94 – Retained value

105576