

CHAPTER VI

DEPOSIT AND ENTRY INTO FORCE OF THE ROLE

Signature.

70 The appraiser signs the role and, as soon as possible on **August 15 which precedes the first of the exercises for which it is made and at the latest on next 15 September**, deposits it at the office of the clerk of the local municipality. When, at the moment of the deposit of the role, any unit of evaluation identified in accordance with article 57.1 does not include/understand of room whose owner or occupant is a person having right to the subsidy envisaged in article 244.20 and having to be registered with the appendix partial that the role under the terms of the fourth subparagraph of article 69 comprises, such an appendix is deposited in white.

Signature of the role.

If the appraiser is a company or a legal entity, its representative designated under the terms of article 21 signs the role.

1979, C. 72, A. 70; 1988, C. 76, A. 23; 1991, C. 32, A. 34; 1992, C. 53, A. 4; 1999, C. 40, A. 133.

Deferred deposit.

71. The municipal organization responsible for the evaluation can, in the event of impossibility of depositing the role before September 16, to defer the deposit of it to a later limiting date which it fixes and which cannot be posterior to the 1^{er} next November.

Copy certified.

The clerk of the organization must, as soon as possible after the adoption of the resolution which fixes the limiting date of the deposit, to transmit a certified copy of it to the minister.

1979, C. 72, A. 71; 1983, C. 57, A. 111; 1988, C. 76, A. 24; 1991, C. 32, A. 35; 1999, C. 59, A. 35.

Role in force.

72. If the role is not deposited in accordance with article 70 or 71, that which is in force on December 31 which precedes the first of the exercises for which the new role should have been fact becomes the role of the local municipality for this exercise.

New role.

In such a case, the appraiser is held to draw up a new role for the two following exercises and to deposit it in accordance with article 70 or 71.

Role not deposited.

If the role aimed to the second subparagraph is not thus deposited, the first subparagraph applies again and the appraiser is held to draw up a new role for the last exercise of the triennial cycle and to deposit it in accordance with article 70 or 71.

Role not deposited.

If the role aimed to the third subparagraph is not thus deposited, that which is in force on December 31 which precedes the exercise for which the new role should have been fact becomes the role of the municipality for this exercise.

1979, C. 72, A. 72; 1988, C. 76, A. 25; 1991, C. 32, A. 36.

Third exercise.

72.1. Is assimilated to the third exercise of application of a role: 1° any exercise to which a role in more of those for which applies it was made in accordance with article 14, 14.1 or 183; 2° the second exercise to which a role made under the terms of the second subparagraph of article 72 applies; 3° the exercise to which a role made under the terms of the third subparagraph of article 72 applies.

1988, C. 76, A. 26; 1991, C. 32, A. 36.

Opinion of deposit.

73. In the fifteen days of the deposit of the role, the clerk of the local municipality delivers opinion that the role is deposited at its office and that any person can take note at this place of it.

1979, C. 72, A. 73; 1987, C. 68, A. 77; 1991, C. 32, A. 160.

Time.

74. The opinion envisaged in article 73 also mentions the time in which can be deposited, with regard to the role, a request for revision envisaged by section I of chapter X, the place where must be carried out this deposit and the way of carrying out it.

1979, C. 72, A. 74; 1982, C. 63, A. 193; 1988, C. 76, A. 27; 1996, C. 67, A. 3.

Place of the deposit.

74.1. In the three months which precedes the beginning by each one of the second and third exercises financial to which applies a role, the clerk of the local municipality must deliver an opinion which mentions the time in which can be deposited with regard to the role, with the reason that the appraiser did not carry out a modification which it should there have made under the terms of article 174 or 174.2, a request for revision envisaged by section I of chapter X, the place where must be carried out this deposit and the way of carrying out it.

Non applicable provision.

In spite of the paragraph 3° of article 72.1, the first subparagraph of this article do not apply if the role applies only to one exercise.

1988, C. 76, A. 28; 1991, C. 32, A. 37; 1996, C. 67, A. 4.

Opinion published.

75. The clerk of the local municipality posts in his office the opinion envisaged by article 73 or 74.1 and publishes it in a newspaper diffused in the territory of this one.

1979, C. 72, A. 75; 1988, C. 76, A. 29; 1991, C. 32, A. 160.

Entry into force.

76. The role between into force at the beginning of the first of the exercises for which it is made or, in the case of the role deposited under the terms of the third subparagraph of article 72, at the beginning of the exercise for which it is made.

Duration.

It remains in strength during any exercise for which it is made, even if it is the subject of a request for revision, of a recourse in front of the Court, a proposal for a correction or a nullity or appeal to the Supreme Court, total or partial, under reserve of article 183.

1979, C. 72, A. 76; 1988, C. 76, A. 30; 1991, C. 32, A. 38; 1996, C. 67, A. 5; 1997, C. 43, A. 259.

Use of the role.

77. Between its deposit and its entry into force, the role can be used for the establishment of the rate of a tax, the clothes industry of a budget or another measurement which must or can be taken by anticipation with regard to the financial year during which the role between into force.

Modified role.

During the same period, the role can be modified in accordance with article 174 or 174.2, in addition to the case envisaged in article 174.1, but such a modification have effect only after the into force entry of the role.

1979, C. 72, A. 77; 1988, C. 76, A. 31; 1991, C. 32, A. 39.