

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

1. Deposit of the property assessment roll (situation No. 1 stated in question No. 3)
2. All other cases (situations Nos. 2, 3 and 4 stated in question No. 3)

Time limit for assessor to reply

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.

Whichever is later:

- 4 months after the filing of the application;
- 1 September following the coming into force of the assessment roll.

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.

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
<input style="width: 95%;" type="text"/>	<input style="width: 95%; height: 20px;" type="text"/>

For official use only

Application number	Value of immovable	Amount received	Date of receipt						
<input style="width: 95%;" type="text"/>	\$ <input style="width: 95%;" type="text"/>	\$ <input style="width: 95%;" type="text"/>	<table border="0" style="width: 100%;"> <tr> <td style="text-align: center;">Year</td> <td style="text-align: center;">Month</td> <td style="text-align: center;">Day</td> </tr> <tr> <td><input style="width: 20px;" type="text"/></td> <td><input style="width: 20px;" type="text"/></td> <td><input style="width: 20px;" type="text"/></td> </tr> </table>	Year	Month	Day	<input style="width: 20px;" type="text"/>	<input style="width: 20px;" type="text"/>	<input style="width: 20px;" type="text"/>
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1. Information on the unit of assessment

Address of the unit of assessment

Number	Name of the public road	Apt. number
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>

Cadastré(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)

<input style="width: 20px;" type="text"/>	<input style="width: 20px;" type="text"/>	<input style="width: 20px;" type="text"/>	<input style="width: 20px;" type="text"/>	<input style="width: 20px;" type="text"/>	<input style="width: 20px;" type="text"/>	<input style="width: 20px;" type="text"/>	<input style="width: 20px;" type="text"/>
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2. Information on the applicant

Given name	Surname or name (of the natural person or the legal person)
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>

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

Number	Name of the public road	Apt. number
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
Municipality, province or State, country		Postal code
<input style="width: 95%;" type="text"/>		<input style="width: 20px;" type="text"/>

Daytime telephone number (and extension, if applicable)	Email
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>

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?

<input type="radio"/> The value of the immovable	⇒	\$	Actual value according to the applicant, for information _____
<input type="radio"/> 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
_____	_____	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:

1. **Be made on the form prescribed for that purpose**, namely, this document. Additional explanatory documents may be attached to the duly completed form;
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 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;
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.

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.