

Administrative review of municipal property assessment

The roll of rental values

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 roll of rental values 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 business establishment concerned.

2. Who may apply for review?

Any person having an interest in contesting the correctness, existence or absence of an entry on the roll of rental values relative to a business establishment of which the person or another person is the occupant, 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 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	Time limit set for filing the application
1. Deposit of the roll of rental values, followed by the sending of a notice of assessment to the occupant	Whichever is later: <ul style="list-style-type: none"> ▪ before 1 May following the coming into force of the roll of rental values; ▪ 60 days after the sending of the notice of assessment (120 days in the case of a business establishment valued at \$100,000 or more).
2. Alteration to the roll made by certificate, followed by the sending of a notice of alteration	Whichever is later: <ul style="list-style-type: none"> ▪ before 1 May following the coming into force of the roll of rental values; ▪ 60 days after the sending of the notice of alteration.
3. Sending of a notice of correction <i>ex officio</i> to the occupant, to inform the occupant of a planned correction	Whichever is later: <ul style="list-style-type: none"> ▪ before 1 May following the coming into force of the roll of rental values; ▪ 60 days after the sending of the notice of correction <i>ex officio</i>.
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	Before the end of the fiscal year following 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 business establishment 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 roll of rental values (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 roll of the rental value.

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 roll of the rental value.

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 roll of rental values within its jurisdiction and justify its content.

Roll of rental values: public document containing information prescribed by the Act on each business establishment situated in the territory of a municipality.

Business establishment: unit or a part of a unit of assessment to be entered on the property assessment roll where an economic or administrative activity is carried on, for pecuniary gain or not.

Rental value: most likely gross annual rent from the rental of a business establishment under a lease renewable from year to year, according to market conditions, including property taxes and operating expenses, but excluding services other than those relating to the immovable.

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 business establishment is entered	Fiscal years to which the roll applies
<input type="text"/>	<input type="text"/>

For official use only

Application number	Value of the establishment	Amount received	Date of receipt						
<input type="text"/>	\$ <input type="text"/>	\$ <input 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 type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> </table>	Year	Month	Day	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Geographic code	Signature of officer	Time limit for reply							
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1. Information on the business establishment

Address of the business establishment

Number	Name of the public road	Apt. number
<input type="text"/>	<input type="text"/>	<input type="text"/>

Cadastre(s) and lot number(s) (only if there is no 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 business establishment)

Number	Name of the public road	Apt. number
<input type="text"/>	<input type="text"/>	<input type="text"/>
Municipality, province or State, country		Postal code
<input type="text"/>		<input type="text"/>

Daytime telephone number (and extension, if applicable) **Email**

The applicant is:

- the occupant of the business establishment or one of its co-occupants
- the representative of the occupant
- other, please specify:

