



APPLICATION FOR REVIEW OF THE REAL ESTATE ASSESSMENT ROLL

MUNICIPALITY : _____ ROLL IN QUESTION : _____ 3 years of the triennial roll

(City, village, parish, etc., to whose roll of assessment the application pertains)

IMPORTANT : Unless otherwise indicated, fill in all the white boxes in Sections 1 to 4 legibly, following the directions given in brackets. If necessary, see the additional instructions on the reverse.

1. IDENTIFICATION OF THE UNIT OF ASSESSMENT

• ADDRESS : _____ Postal code _____
(Number(s), name of the street, avenue, road, etc., where the property is located)

• CADASTRAL NUMBER(S) : _____
(Only if it is a site without a building or a building without an address)

• FILE : _____ • TOTAL VALUE : \$ _____
(File number entered on the roll and on the notice of assessment) (Total value entered on the roll and on the notice of assessment)

2. IDENTIFICATION OF THE APPLICANT

• SURNAME AND GIVEN NAME(S) : _____

• SAME ADDRESS AS THE UNIT OF ASSESSMENT? Yes No No No
(Postal address of the applicant)

• THE APPLICANT IS : (Check only one of the 4 boxes)

The sole owner of the unit of assessment, as entered on the roll.

One of the co-owners with _____ other(s).

The mandatory of the owner, whose name is : _____

Other (please specify) : _____

Home telephone no. () - _____
Work telephone no. () - _____
Fax no. () - _____

3. ORIGIN, SUBJECT OF AND GROUNDS FOR THE REVIEW REQUESTED

• ORIGIN OF THE APPLICATION : 1. Assessment roll as deposited 3. Notice of correction *ex officio* _____ Number
(Check only one of the 4 boxes. See details on the reverse if necessary) 2. Notice of alteration _____ Number 4. Alteration not made by the assessor

• I REQUEST A REVIEW OF THE ENTRIES ON OR OMISSIONS FROM THE ROLL CONCERNING (check at least one of the 3 boxes) :
Actual value according to the applicant \$ _____

The value of the property Other entry Other entry
(Conclusion sought with respect to the value. For information only, you may indicate the figure which, in your opinion, corresponds to the actual value of the unit assessment in question)

(Type of entry) (Conclusion sought)

(Type of entry) (Conclusion sought)

• GROUNDS INVOKED (See reverse) _____
(Documents may be attached to this form if the space provided is insufficient)

4. SIGNATURE OF THE APPLICANT OR OF HIS MANDATORY

(Signature of the applicant or of his mandatory)

(Name of signatory)

(Date of signature)

Note : The date on which the application for review is signed is not deemed proof of its filing. Only the date entered in Section 5 is deemed valid in this respect.

- File this form, duly filled out, at the location indicated on your notice of assessment.
- If you wish to file your application for review by registered mail, please follow the directions given on the reverse.

5. CERTIFICATION OF OFFICIAL IN RECEIPT OF THE APPLICATION (For official use only)

• CONFIRMATION OF THE ENTRIES ON THE ROLL

POSSESSION Code UTILIZATION Code DWELLINGS Number OTHER PREMISES Number

T _____ U _____ N _____ P _____

File matches the roll? Yes if no No

Total value matches the roll? Yes if no No

• SUM RECEIVED : \$ _____ • APPLICATION AND SUM RECEIVED ON THE : _____

(This document constitutes the applicant's receipt) (Signature of official)

NOTE : STEPS FOLLOWING APPLICATION

- Your application for review will be processed by the assessor of the organization responsible for the assessment roll of the municipality on which territory the unit of assessment in question is located.
- The assessor must advise you in writing of his conclusion at the latest on _____
In his reply, the assessor will either :
- propose an alteration to the assessment roll or
- inform you that no alteration will be proposed.
- If you **AGREE** with the assessor on the alterations to be made to the assessment roll, you have 30 days following the sending of the assessor's reply to enter into a written agreement with the assessor. You may even enter into an agreement earlier than the final date indicated above.
- If you **DISAGREE** with the assessor on the alterations to be made, you have 60 days following the sending of the assessor's reply to lodge an appeal with the Administrative Tribunal of Québec, based on the same subject as your application for review (see details on the reverse). Once you have lodged an appeal, you may no longer enter into an agreement with the assessor.
- If you **DO NOT RECEIVE A WRITTEN REPLY** from the assessor, you have 30 days after the final date indicated above to lodge an appeal with the Administrative Tribunal of Québec, based on the same subject as your application for review (see details on the reverse).

APPLICATION FOR REVIEW OF THE ASSESSMENT ROLL : EXPLANATORY NOTES

The Municipal Taxation Act (sections 124 to 138.4) makes provision for an administrative review of the entries contained on the assessment roll. Any true application for review will receive a written reply from the assessor. The applicant and the assessor may enter into an agreement with respect to the alterations to be made to the assessment roll. Failing an agreement, the Act shall grant an appeal, before the Administrative Tribunal of Québec, to any person who has first filed an application for review.

DEFINITIONS

- Unit of assessment : immovable or group of immovables entered on the roll under a single file number.
- Assessment roll : public document containing certain entries prescribed by regulation, for each of the units of assessment situated on the territory of a municipality.
- Market date : the date on which market conditions are considered in order to establish the actual value of all the immovables entered on the assessment roll of a municipality.

RIGHT TO APPLY FOR A REVIEW

- A person who has an interest in contesting the accuracy, existence or absence of an entry on the roll relative to a property of which he or another person is the owner may file an application for review with the municipal body responsible for the assessment in question.
- A person bound to pay tax or compensation to the municipality or school board which uses the assessment roll is deemed to have the interest required to file an application for review.

ORIGIN OF THE APPLICATION FOR REVIEW (and time limits applicable)

The Act makes provision for 4 situations which give the right to apply for a review and sets time limits for each situation :

<u>Situation which may lead to the filing of an application for review</u>	<u>Time limit set for filing the application</u>
1. Deposit of the assessment roll , followed by the sending of a notice of assessment to the owner	<ul style="list-style-type: none">• Whichever date is later :<ul style="list-style-type: none">- prior to 1 May following the coming into force of the assessment roll ;- 60 days following the sending of the notice of assessment (120 days if the notice relates to a unit whose value is equal to or greater than \$1,000,000).
2. Alteration to the roll made by certificate, followed by the sending of a notice of assessment	<ul style="list-style-type: none">• Whichever date is later :<ul style="list-style-type: none">- prior to 1 May following the coming into force of the assessment roll ;- 60 days following the sending of the notice of alteration.
3. Notice of correction <i>ex officio</i> addressed by the assessor to the owner, to inform him of a planned correction	<ul style="list-style-type: none">• Whichever date is later :<ul style="list-style-type: none">- prior to 1 May following the coming into force of the assessment roll ;- 60 days following the sending of the notice of correction <i>ex officio</i>.
4. Failure by the assessor to make an alteration to the roll , despite an event occurring that should have led to such an alteration	<ul style="list-style-type: none">• In the course of the financial year in which the event justifying an alteration occurs or prior to the end of the following financial year.

GROUNDS INVOKED

- The Act stipulates that the application for review must state briefly the grounds invoked. These are the arguments that the applicant wishes the assessor to consider at the time of review.
- For example, the defects of an immovable (breakage, construction defects, etc.), nuisances (noise, pollution, flooding, etc.), as well as its financial situation (loss of rent, high expenses, sale of comparable properties), are valid grounds to invoke in support of the application for review.
- **The amount of taxes to be paid does not constitute grounds justifying an alteration to the assessment roll.**
- If the space provided on the form is insufficient, additional documents may be attached to explain the grounds invoked.

CONDITIONS

For an application to be admissible to the municipal body responsible for the assessment, it must satisfy, in addition to the time limits given above, the following conditions :

- **Be made on the form prescribed for this purpose.** This document is the prescribed form. Additional explanatory documents may be attached to the completed form if necessary.
- **Be accompanied by the sum of money determined** and applicable to the unit of assessment in question, if prescribed by a regulation of the municipal body responsible for assessment.
- **Be filed at the location determined** by the municipal body responsible for assessment for the purposes of the administrative review of the assessment, or be sent by registered mail.

FILING OF THE APPLICATION BY REGISTERED MAIL

The Act permits the filing of an application for review by registered mail. The same time limits and conditions apply as for filing an application in person. The following directions are, however, important :

- Copies 1 and 2 of the form must be mailed. The first copy will be forwarded to the assessor ; the second will be returned to the applicant after certification by the official responsible for receipt of applications for review. The applicant keeps copy 3.
- The day of sending of the application is deemed to be the date of filing. It is therefore important that the applicant retain proof of dispatch in case of dispute.

APPEAL

Any person who has filed an application for review and who has not entered into an agreement with the assessor may lodge an appeal with the immovable property division of the Administrative Tribunal of Québec, based on the same subject as the application for review. To be valid, such an appeal must be made :

- by filing a motion at the secretariat of the Tribunal or at an office of the Court of Québec (a copy of the application for review which was previously filed may be required) ;
- within 60 days of the date of sending of the assessor's reply or, if the assessor has not sent a reply, within 30 days of the final date shown on the front of this application form.