Ministère de	nt du Québec s nicipales et de la Métrop	ole	GEOGRAPHIC CODE	APPLICATION NUMBER
		VIEW OF THE REAL	ESTATE ASSESS	MENT ROLL
MUNICIPALITY :	lage, parish, etc., to whose roll of assessn	nent the application pertains)	ROLL IN QUESTION :	3 years of the triennal roll
	otherwise indicated, fill in all ary, see the additional instruc		to 4 legibly, following the c	lirections given in brackets. If
1. IDENTIFICATI	ON OF THE UNIT O	FASSESSMENT		
• ADDRESS :				Postal code
• CADASTRAL NUM	. ,	tc., where the property is located)	ess)	
• FILE : Division (File num	Section Location CD Buil		L VALUE : \$ (Total value enter	red on the roll and on the notice of assessment)
	ON OF THE APPLIC	ANT		
SURNAME AND     GIVEN NAME(S) ::				
SAME ADDRESS / UNIT OF ASSESS	MENT? No	iddress of the applicant)		Postal code
THE APPLICANT     IS :		r of the unit of assessment, a	as entered on the roll.	( ) - Work telephone no.
(Check only one of the 4 boxes)	_	owners with other(s). / of the owner, whose name i	s:	(
	Other (please s			() -
3. ORIGIN, SUB	JECT OF AND GROU	JNDS FOR THE REV	IEW REQUESTED	
<ul> <li>ORIGIN OF THE AI (Check only one of the 4 box details on the reverse if new I REQUEST A REV The value of the property</li> <li>Other entry</li> </ul>	xes. See 2. Notice Cessary) 2. Notice /IEW OF THE ENTRIES ON		4. Alteration not	Number Mumber Made by the assessor (check at least one of the 3 boxes) : Actual value according to the applicant \$ n, corresponds to the actual value of the unit
Other entry			(Conclusion sought)	
GROUNDS     INVOKED     (See reverse)	(Type of entry)		(Conclusion sought)	
/ _ / _	Documents may be attached to this form if	the space provided is insufficient)		
4. SIGNATURE C	OF THE APPLICANT	OR OF HIS MANDA	FORY	
	applicant or of his mandatory) application for review is signed is not c		me of signatory) entered in Section 5 is deemed vali	Year Month Day (Date of signature)
File this form, du	uly filled out, at the location indicated c	on your notice of assessment.		
If you wish to file	e your application for review by registe	ered mail, please follow the directions give		
5. CERTIFICATIO	ON OF OFFICIAL IN	RECEIPT OF THE AI	•	
CONFIRMATION O     POSSESSION UTILIZATION     Code     T     U     U		COLL     File matches       PREMISES     the roll?     Yes       mber     Total value     Yes	Division S	ection Location CD Building Premises
• SUM RECEIVED : <u></u>	APPLICATION A     SUM RECEIVE		onth Day	(Signature of official)
		STEPS FOLLOWING	APPLICATION	
	eview will be processed by the a nt in question is located. dvise you in writing	ASSESSOF of the organization resp FINAL DATE In his r Month Day - propo		sment roll or
		b be made to the assessment rol u may even enter into an agreen		the sending of the assessor's reply t
<ul> <li>If you DISAGREE with the Administrative Trik</li> </ul>	h the assessor on the alterations	s to be made, you have 60 days same subject as your application	following the sending of the a	e indicated above. ssessor's reply to lodge <u>an appeal wit</u> ne reverse). Once you have lodged a
		n the assessor, you have 30 day ne subject as your application for		ted above to lodge <u>an appeal with the</u> everse).

## 1. ORIGINAL TO BE USED TO FILE AN APPLICATION

¥	Gouvernement du C Ministère des Affaires municipal	Québec es et de la Métropole			APPLICATION NUMBER
	APPLICA	ATION FOR REVIEW	OF THE REAL ES	STATE ASSESS	MENT ROLL
MUNIC	CIPALITY : (City, village, paris)	n, etc., to whose roll of assessment the app	lication pertains)	ROLL IN QUESTION :	3 years of the triennal roll
		se indicated, fill in all the white the additional instructions on		4 legibly, following the	directions given in brackets. If
1. IDE	ENTIFICATION C	F THE UNIT OF ASS	ESSMENT		
• ADE	DRESS :				Postal code
• CAE	(Number(s), nam	e of the street, avenue, road, etc., where th			
• FILE			• TOTAL V		ered on the roll and on the notice of assessment)
2. IDE	ENTIFICATION O	F THE APPLICANT			
1	RNAME AND /EN NAME(S):				
• SAI	ME ADDRESS AS THE IT OF ASSESSMENT?		e applicant)		Postal code
• THE	E APPLICANT	The sole owner of the u	unit of assessment, as e	entered on the roll.	( ) - Work telephone no.
	ck only one ne 4 boxes)	One of the co-owners w	. ,		( ) -
		The mandatory of the c Other (please specify)			Fax no.
3. OR	RIGIN, SUBJECT	OF AND GROUNDS	FOR THE REVIE	W REQUESTED	)
(Che deta	IGIN OF THE APPLICA ck only one of the 4 boxes. See ails on the reverse if necessary) EQUEST A REVIEW O The value of	2. Notice of alter	ation Number	4. Alteration no	rrection <i>ex officio</i>
	the property	nclusion sought with respect to the value.	For information only, you may indica	ate the figure which, in your opin	ion, corresponds to the actual value of the unit
	Other entry				
	Other entry	pe of entry)		(Conclusion sought)	
_		pe of entry)		(Conclusion sought)	
(Se	(Documents)	may be attached to this form if the space p	rovided is insufficient)		
4. SIC		IE APPLICANT OR O		RY	
					Year Month Day
Note : T		n for review is signed is not deemed pro	of of its filing. Only the date ente	of signatory) rred in Section 5 is deemed va	(Date of signature) Ild in this respect.
		ut, at the location indicated on your noti lication for review by registered mail, pl		on the reverse.	
5. CE	<b>RTIFICATION O</b>	F OFFICIAL IN RECE	IPT OF THE APP	LICATION (For	official use only)
	SION UTILIZATION	ENTRIES ON THE ROLL       DWELLINGS     OTHER PREMISES       Number     Number	File matches the roll? Yes	if no Division	Section Location CD Building Premises
• SUI RE(		APPLICATION AND     SUM RECEIVED ON TH	Year Month		
		(This do	ocument constitutes the applican	t's receipt)	(Signature of official)
		NOTE : STEPS	S FOLLOWING A	PPLICATION	
the	r application for review wil unit of assessment in que assessor must advise yo	stion is located. FINAL DAT	TE In his repl	sible for the assessment ly, the assessor will e an alteration to the asse	
of hi	is conclusion at the latest	on	inform yo	u that no alteration will b	
ente • If yo	er into a written agreemen	<u>t with the assessor</u> . You may eve sessor on the alterations to be ma	en enter into an agreemen ade, you have 60 days follo	t earlier than the final da owing the sending of the	te indicated above. assessor's reply to lodge <u>an appeal with</u>
appe	eal, you may no longer er	ter into an agreement with the a	ssessor.		the reverse). Once you have lodged an ated above to lodge <u>an appeal with the</u>
		<u>ébec</u> , based on the same subject			

	Gouvernement du <b>Ministère des</b>			GEOGRAPHIC CODE	APPLICATION NUMBER
+	-	ales et de la Métropole			
		ATION FOR REVIE	W OF THE REAL E	ROLL IN	3 years of the triennal roll
	CIPALITY : (City, village, par	ish, etc., to whose roll of assessment the	e application pertains)	QUESTION :	
IMPO		vise indicated, fill in all the w e the additional instructions		o 4 legibly, following the c	lirections given in brackets. If
. ID		OF THE UNIT OF A	SSESSMENT		
• ADI	DRESS :				Postal code
		me of the street, avenue, road, etc., whe	ere the property is located)		
• CAI	DASTRAL NUMBER(S		uilding or a building without an address	5)	
• FIL	E:	on Location CD Building	• TOTAL	VALUE : \$	
		red on the roll and on the notice of asse	,	(Total value enter	red on the roll and on the notice of assessment)
	ENTIFICATION (	OF THE APPLICAN	T		
Gľ	VEN NAME(S) :				
	ME ADDRESS AS TH				Postal code
• TH	E APPLICANT		of the applicant) he unit of assessment, as	entered on the roll	Home telephone no. ( ) -
	eck only one		ers with other(s).		Work telephone no.
ort	he 4 boxes)		he owner, whose name is	:	Fax no.
					( ) -
	RIGIN OF THE APPLIC		nt roll as deposited		ection <i>ex officio</i>
(Che	eck only one of the 4 boxes. See tails on the reverse if necessary)		Number		made by the assessor
• I R	•	OF THE ENTRIES ON OR	OMISSIONS FROM THE		(check at least one of the 3 boxes) : Actual value according to the applica
			llue. For information only, you may ind	licate the figure which, in your opinio	n, corresponds to the actual value of the unit
	Other entry	assessment in question)			
	Other entry	Type of entry)		(Conclusion sought)	
		Type of entry)		(Conclusion sought)	
IN	ROUNDS VOKED				
(5)	(Document	ts may be attached to this form if the spa	ace provided is insufficient)		
. SI	GNATURE OF T	HE APPLICANT OR	R OF HIS MANDAT	ORY	
					Year Month Day
Note : 1	(Signature of the applicant The date on which the applicati	or of his mandatory) on for review is signed is not deemed		e of signatory) ntered in Section 5 is deemed vali	(Date of signature) d in this respect.
		out, at the location indicated on your			
		pplication for review by registered ma			official use only)
		E ENTRIES ON THE ROLL		Division S	
POSSE	SSION UTILIZATION	DWELLINGS OTHER PREMIS Number Number		if no	
т∟	UN	NP	Total value matches the roll? Yes	if no \$	
• SU		APPLICATION AND	Year Mon	th Day	
RE	CEIVED : <u>\$</u>	SUM RECEIVED ON	ITHE :	ant's receipt)	(Signature of official)
		vill be processed by the asses			oll of the municipality on which territ
• <u>The</u>	unit of assessment in que assessor must advise y	rou in writing	Month Day - propose	ply, the assessor will eit	sment roll or
	is conclusion at the lates			you that no alteration will be you have 30 days following	e proposed. I the sending of the assessor's reply
ente	er <u>into a written agreeme</u>	nt with the assessor. You may	y even enter into an agreeme	ent earlier than the final date	e indicated above.
the	Administrative Tribunal of	ssessor on the alterations to b <u>of Québec</u> , based on the same enter into an agreement with th	e subject as your application	for review (see details on the a	ssessor's reply to lodge <u>an appeal w</u> ne reverse). Once you have lodged
		WRITTEN REPLY from the uébec, based on the same sub			ted above to lodge <u>an appeal with t</u> everse).

# 3. COPY TO BE KEPT BY THE APPLICANT

# **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 :

Situation which may lead to the filing of an application for review

- 1. **Deposit of the 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 assessment
- 3. Notice of correction *ex officio* addressed by the assessor to the owner, to inform him of a planned correction
- 4. Failure by the assessor to make an alteration to the roll, despite an event occuring that should have lead to such an alteration

Time limit set for filing the application

- Whichever date is later :

   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).
- Whichever date is later :
  prior to 1 May following the coming into force of the assessment roll ;
  60 days following the sending of the notice of alteration.
- Whichever date is later :
   prior to 1 May following the coming into force of the assessment roll;
   60 days following the sending of the notice of correction *ex officio*.
- 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 :

- <u>Copies 1 and 2 of the form must be mailed</u>. 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.
- <u>The day of sending of the application is deemed to be the date of filing</u>. 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.