

PROPERTY ASSESSMENT

PROPERTY ASSESSMENT ROLL

The property assessment roll is an inventory of all immovables located on the territory of a municipality, based on actual or market value, on a given date, for municipal and school taxation purposes, in accordance with the Act respecting Municipal taxation.

APPRAISAL DATE

For example, a triennial property assessment roll coming into force on January 1, 2011, must indicate the actual or market value of all immovables entered thereon based on real estate market conditions 18 months prior to the effective date of the roll.

The market date for the 2011-2012-2013 triennial roll is therefore **July 1, 2009**.

ACTUAL VALUE OR MARKET VALUE

This is a matter of estimating the most probable selling price of an immovable entered on the assessment roll, that is, the price that would have been paid in the event of a sale by mutual agreement under the following conditions:

- The vendor and purchaser are not obliged to sell or buy;
- They are reasonably well informed:
 - With respect to the state of the appraised unit (immovable);
 - With respect to the use to which it can probably be put;
 - With respect to real estate market conditions on the appraisal date.

OWNER'S QUESTION

The principal question of an owner when he receives a notice of assessment or his property tax bill is the following:

" On the evaluation date (18 months preceding the 1st year of the triennial roll), would he have sold his immovable at a price below, equal to or above the overall value indicated on the assessor's notice or on his property tax notice ".

REQUEST FOR REVISION OF THE VALUE

With respect to a 2011-2012-2013 triennial roll if you are convinced that you would have disposed of your immovable at an overall value below the one that appears on the assessor's notice or on your tax bill, on the date of **July 1, 2009**, you may request a revision of this registered overall value.

RELEVANT DOCUMENTS

You may attach to your demand a brief comment indicating to the municipal assessor the principal reasons for your request.

You may attach a note with respect to the recent acquisition of your immovable at a value below that indicated on the roll on the assessment date.

You may attach a report prepared by a certified appraiser in private practice expressing the overall value of your immovable on or close to the appraisal date.

NON-RELEVANT ITEMS

The upward or downward fluctuation of the overall value of your immovable with respect to a prior assessment cannot be used for conclusive proof.

The difference in the increase in value of the land alone, the building alone, or the overall value as entered, compared with a prior roll of your immovable and that of your neighbours, cannot be used for conclusive proof.

DEADLINE FOR A REQUEST FOR REVISION

You may file a request for revision, with the municipality concerned, of the overall value of an immovable entered on the 2011-2012-2013 assessment roll, **before May 1, 2011.**

The amount required, which is not refundable, for the filing of a request for revision usually appears on each of the tax bills issued by a municipality.

Appraisal service

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[Application for review of the real estate assessment roll](#)