

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 occurring that should have led 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 :

- 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.