

Notice of Assessment Property Assessment Roll

day month year

Date of notice :

Municipal body responsible Ville de Montréal	Three-year roll	For fiscal year
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On September 14, 2016, the Ville de Montréal tabled the new three-year property assessment roll. In accordance with section 81 of the *Act respecting municipal taxation* (CQLR, chapter F-2.1), the purpose of this notice is to inform you of the main data concerning your property as entered on the property assessment roll of your municipality.

It also explains the procedure to follow to correct omissions or inaccuracies in roll entries, as they apply to the three-year assessment roll from 2017 to 2019.

Owner(s)	Identification code
<input type="checkbox"/> This notice concerns the owner(s) above and other persons also entered as owners on the property assessment roll.	

Unit of assessment	File number	Account number	Cadastral designation	Land area (in square metres)
Location of property	Municipality			Class of non-residential immovable (see reverse side):

Assessment	Market date	Median proportion	Value entered	(B) Comparative factor	Standardized value = (A) x (B)
Taxable value	July 1, 2015	100%	Land \$		
			Building(s) + \$		
			(A) Value entered = \$	x	= \$

Legislative provision under which the value of the unit of assessment or part of that value is non-taxable, is subject to a special tax plan or is subject to the payment of sums in lieu of property taxes	Value (\$)

To file an application for an administrative review

You may file an application for an administrative review of the correctness, existence or absence of an entry on the assessment roll referred to by this notice before the date indicated below. Your application will be processed by the assessor of the Ville de Montréal and you will receive a written reply. To be admissible, your application must meet the four following conditions:

- Be submitted on the prescribed form (see 4.1 on reverse side).
- Be filed before May 1, 2017, the deadline prescribed by law (see 3 on reverse side).**
- Include the payment of \$300 determined by the *By-law concerning fees of the urban agglomeration of Montréal* (Fiscal 2016, RCG 15-085).

Only if you file an application for review
- Be filed in person with the Service de l'évaluation foncière** of the Ville de Montréal, Monday through Thursday, from 8:30 a.m. to noon and 1 to 4:30 p.m. and Friday, from 8:30 a.m. to noon and 1 to 4 p.m.:
255, boul. Crémazie Est, bureau 600, Montréal
1868, boul. des Sources, bureau 500, Pointe-Claire

or sent by registered mail to:
 Service de l'évaluation foncière - Ville de Montréal
 255, boul. Crémazie Est, bureau 600
 Montréal QC H2M 1L5

Information: ville.montreal.qc.ca/evalweb
 Island of Montréal: 311
 Outside the Island of Montréal: 514-872-0311

All amounts are payable by certified cheque, postal money order or bank money order to the **Ville de Montréal** or, at a location mentioned in section 4, in cash, by debit card or Visa or MasterCard.

See reverse side for more details on the information above and your right to apply for an administrative review in respect of the property assessment roll.

Information concerning your right to apply for an administrative review in respect of the property assessment roll

The *Act respecting municipal taxation*, CQLR, chapter F-2.1, sections 124 to 138.4, provides for an administrative review of the content of the assessment roll. When a conforming application is made by any person having an interest to that effect, the assessor is obliged to reply to the applicant in writing. The applicant and the assessor may then agree on alterations to the roll. Failing that, the Act provides for a recourse before the Administrative Tribunal of Québec for any person who has first filed an application for review.

1. Definitions

- Unit of assessment: An immovable or a group of immovables entered on the assessment roll under the same file number.
- Assessment roll: A public document containing certain entries prescribed by the Act for each unit of assessment on the territory of a municipality.
- Market date: The date on which the conditions of the market are considered to establish the actual value of all the immovables entered on the assessment roll of a municipality.
- Comparative factor: The factor which, when multiplied by the value entered on the roll, is used to establish a standardized value (100% value) on the market date.

2. Right to apply for a review

- During the first year of application of the assessment roll, you may contest the correctness, existence or absence of an entry on that roll concerning the unit of assessment covered by this notice, by filing an application for review. The application is valid for the three years to which the roll applies.
- Any other person who has an interest in doing so may also file an application for review in respect of the same unit of assessment. You may also file an application for review in respect of any other unit of assessment, if you have an interest in doing so.
- You may, as well as any person who has an interest in doing so, file an application for review where the assessor did not alter the roll although an event has made an alteration compulsory under the Act.
- A person bound to pay tax or compensation to the municipality or the school board that uses a roll is deemed to have the interest required to file an application for review.

3. Deadline

- In order to be admissible, an application for review must be filed **BEFORE MAY 1 OF THE FIRST YEAR** to which the roll applies. However, if this notice was sent to you after the last day of February of that first year, you may file your application within 60 days of that sending (except for immovables valued at \$1 000 000 or more, for which the deadline is 120 days if the notice was sent after December 31 preceding the first year to which the roll applies).
- However, if the application for review is made because of failure by an assessor to make a compulsory alteration, it must be filed before the end of the calendar year following the year during which the event justifying the alteration occurred.

4. Procedure

To apply for a review, you must comply with the following requirements:

1. Fill out the form entitled "APPLICATION FOR REVIEW OF THE REAL ESTATE ASSESSMENT ROLL", available at the same location where the application must be filed: Service de l'évaluation foncière de la Ville de Montréal. (This form is also available at all Ville de Montréal points of service or on our website at ville.montreal.qc.ca/evalweb)
2. Hand in the form (in person), duly filled out, at the determined place or send it by registered mail.
3. Include the amount of money determined by the By-law concerning fees of the urban agglomeration of Montréal for the purposes of administrative review and applicable to the unit of assessment (amount shown on reverse side).

5. Additional information

- Upon request, the personnel on duty at the location determined for filing of an application for review must assist you in completing the form or in calculating the amount of money that must be included.
- The assessor of the Ville de Montréal is bound to verify that any application for review submitted is well-founded and to reply to the applicant in writing.
- Any person who has made an application for review and who has not reached an agreement with the assessor may exercise a recourse, on the same subject as the application, before the immovable property division of the Administrative Tribunal of Québec (ATQ).
- Furthermore, in the cases provided for by the Act, an alteration resulting from an agreement between the assessor and the applicant may be contested before the Tribunal by other persons directly concerned by its effect.

Information concerning classes of non-residential immovables

Under section 244.32 of the *Act respecting municipal taxation*, CQLR, chapter F-2.1, every unit of assessment in the category of non-residential immovables forms part of one of the classes in the table below, according to the percentage represented, in relation to the total taxable value of the unit, the taxable value of the non-residential part of the unit.

Table of classes of non-residential immovables

Class	% of non-residential value / Total value	% of non-residential tax rate
1 A	Less than 0.5%	0.1%
1 B	0.5% or more but less than 1%	0.5%
1 C	1% or more but less than 2%	1%
2	2% or more but less than 4%	3%
3	4% or more but less than 8%	6%
4	8% or more but less than 15%	12%
5	15% or more but less than 30%	22%
6	30% or more but less than 50%	40%
7	50% or more but less than 70%	60%
8	70% or more but less than 95%	85%
9	95% or more but less than 100%	100%
10	100% (unit wholly "non-residential")	100%

Non-residential immovables subject to a special tax plan

11	100%	Road bed of a railway situated in a yard referred to in section 244.51 of the <i>Act respecting municipal taxation</i> .	100%
12		Extended care hospital centres, establishments covered by section 244.52 of the <i>Act respecting municipal taxation</i> .	20%

Example of how to determine a class

• Unit of assessment data

Total taxable value of unit	\$500 000
Taxable value of non-residential parts	\$225 000

• Percentage of non-residential taxable value

Non-residential taxable value	÷	Total taxable value of unit of assessment	=	Percentage of non-residential taxable value
\$225 000	÷	\$500 000	=	45%

• Class based on the percentage of non-residential taxable value

In the table of classes of non-residential immovables, the 45% of non-residential taxable value corresponds to class 6, as that percentage is 30% or more but less than 50%.