

NOTICE OF ALTERATION

Property assessment Roll



The property assessment roll was altered by the city assessor in accordance with an Act respecting municipal taxation, to take into account the changes that were made to your unit of assessment. The purpose of the present document is to inform you of the nature and the reasons of the modifications.

CERTIFICATE	
Date of issue:	DEF Account:
Reference no.:	Certificat no.:
Mailing date of the notice:	UEF id:
City:	
Roll	
Roll:	
Applicable years:	to
Applicable period:	to

REASON(S) FOR ALTERATION
Remark

ENTRIES ON THE ROLL (The entries on the roll that are altered are in bold and in shaded area.)

Unit of assessment identification
Cadastral designation

Owner(s)	Category of immovable
Principal use:	Number dwellings
	Number of commercial units
	Number of rental rooms

Condition of entry on the roll:	Category of serviced land :
<input type="checkbox"/> This notice concerns the owner(s) above and other persons also entered as owners on the property assessment roll.	Category of non-residential immovables : Class :
	Category of industrial immovables : Class :
	Category of six or more dwellings :
	Residual category :

File number	Land description	R.A.O	Total land area of R.A.O	Zoned agricultural area of R.A.O.	Taxable value for school tax purposes
Division	Frontage				
Section	Total area				
Site	Agricultural zone				
A.V.C.					
Building					
Unit					

Building description	Fiscal distribution of value *
Number of stories	LEGISLATIVE PROVISION
Construction year	
Floor area	
Type of construction	Amount
Physical link	P/I
	Imp.
	Law
	Article
	Par.

Values entered on the roll	CALCULATION OF STANDARDIZED VALUE
Value of the land	Market date
Building(s) value	Median proportion
Immovable value	Standardized value
Comparative factor	
X	=

P/I: T - Land B - Building I - Immovable
 Imp.: 1 - Taxable 2 - Non-taxable

*Only concerns units of assessment or part of its value that is non-taxable, subject to a special tax plan or subject to the payment of a sum in lieu of property taxes

To file an application for an administrative review

Deadline to apply for an administrative review:
 Amount to include if you wish to file an application for review:
 You will find at the back of this page, the information about your right to apply for an administrative review with respect to the assessment roll as well as those relating to the motion to quash or to set aside, including information about the procedures and deadlines.

NOTICE OF ALTERATION

Property assessment roll

Mailing date :

Roll : -

Affected year(s) : -

Notice of alteration number :

Property tax account number :

ALTERATION DETAILS APPEAR ON THE BACK OF THIS PAGE

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

The *Act respecting municipal taxation*, R.S.Q., 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 (ATQ) for any person who has first filed an application for review.

1. Right to apply for a review

- You may contest the correctness, existence or absence of an entry on the roll concerning the unit of assessment covered by this notice, by filing an application for review.
- 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.

2. Deadline

- Under the Act, the right to file an application for review must be exercised before the following time limits, whichever date is later: **before May 1st following the assessment roll coming into force or 60 days after the notice of alteration mailing date.** The applicable time limit appears on the back of this page, at the bottom portion.

3. Procedure

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

- Fill out the form entitled "APPLICATION FOR REVIEW OF THE REAL ESTATE ASSESSMENT ROLL", available at Direction de l'évaluation foncière - Ville de Montréal. This form is also available at all Ville de Montréal service counters and at the city hall of the related municipalities.
- Hand in the form duly filled out:
 - In person (Monday through Friday, 9 a.m. to noon and 1 to 4 p.m.) at **Direction de l'évaluation foncière - Ville de Montréal** to one of the following addresses:
255, boulevard Crémazie Est, 6e étage, Montréal or **7101, rue Jean-Talon Est, bureau 1110, Anjou** or **1868, boulevard des Sources, bureau 500, Pointe-Claire.**
 - By registered mail at **Direction de l'évaluation foncière - Ville de Montréal - 255, boul. Crémazie Est 6e étage, Montréal QC H2M 1M2.**
- For any information on the form, please dial **514 280-3825.**
- Include the amount of money appearing on the back of this page, at the bottom portion. This amount is determined by the *By-law concerning fees of the urban agglomeration of Montréal* (current fiscal year) for the purposes of administrative review and applicable to the unit of assessment.

4. Additional information

- On request, the personnel on duty at the location determined for filing of an application for review must assist you.
- The Ville de Montréal assessor 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.
- All amounts are payable in cash, by certified cheque, postal money order or bank money order to the **Ville de Montréal**, and also by debit, Visa or MasterCard.

Motion to quash or to set aside

- The motion to quash in connection with this alteration must be lodged before the following time limits, whichever is the latest: May 1st, which follows the roll coming into force or the 61st day after the mailing date of this notice.
- The motion to set aside authorized by article 33 of the Code of civil procedure must be lodged before the 1-year time limit.

Additional information for owners of non-residential immovables

Under section 244.32 of the *Act respecting municipal taxation*, R.S.Q., c. 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	% tax rate	Example of how to determine a class
1A	Less than 0.5%	0,1 %	<ul style="list-style-type: none"><u>Unit of assessment data</u> Total taxable value of unit 500 000 \$ Taxable value of non-residential parts 225 000 \$<u>Percentage of non-residential taxable value</u> Non-residential taxable value + Total taxable value of unit of assessment = Percentage of non-residential taxable value 225 000 \$ + 500 000 \$ = 45 %<u>Class based on the percentage of non-residential taxable value</u> 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%.
1B	0,5 % or more but less than	0,5 %	
1C	1 % or more but less than	1 %	
2	2 % or more but less than	3 %	
3	4 % or more but less than	6 %	
4	8 % or more but less than	12 %	
5	15 % or more but less than	22 %	
6	30 % or more but less than	40 %	
7	50 % or more but less than	60 %	
8	70 % or more but less than	85 %	
9	95 % or more but less than	100 %	
10	100 % (unit wholly non-residential)	100 %	
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> .	70 %	
12	Extended care hospital centre - establishment covered by section 244.52 of the <i>Act respecting municipal taxation</i> .	20 %	

A unit of assessment in the category of non-residential immovables, whatever the class, may also belong to another category of immovables. For example, a unit may belong both to the category of non-residential immovables and that of immovables of 6 or more dwelling units if the unit has both at least 6 dwelling units and one or more non-residential premises.

The general property tax rate varies according to the category or categories of immovables, and according to the class of non-residential immovables to which the immovable belongs.

Please bear in mind that you must pay your tax bill in full on the due dates, even if you file an administrative review.