

## PROPERTY INSPECTION

Montréal's property assessment department needs reliable and accurate data to calculate the actual value of the properties on the assessment roll and maintain a current inventory of properties to be assessed. Various means are used to acquire such data:

- Property inspection
- Request for information
- Property sale survey
- Collection of economic data
- Self-Declaration form

## DO I HAVE TO ALLOW AN INSPECTION OF MY PROPERTY?

The *Act Respecting Municipal Taxation*, the provincial statute governing the municipal assessor's work, grants the assessor or his/her representative the right to inspect properties.

The assessor must periodically verify the physical conditions of properties and may inspect them whether or not changes have been made.

An employee of the property assessment department may contact you to obtain the necessary information or to conduct an inspection of your property. The information thus collected is crucial in establishing the property values and ensuring that all taxpayers are treated equally.

The property assessment department may contact you regarding one of the following activities:

- Preparation of a new assessment roll
- Construction of a new building
- Renovation of or alteration of a building
- Sale of a property
- Update of a building's technical records

Such information and inspections are needed to determine a fair and equitable value for your property.

During the inspection, a representative of the property assessment department takes notes on any information that could be useful to calculate the property's actual value. For example, s/he may measure the building's dimensions, draw a sketch, indicate the quality and condition of materials, take pictures and record information regarding the building's location. S/he may also inquire about the type and cost of any work that was done.

The property assessment department also collects operating income and expense information for certain kinds of industrial, commercial and multi-dwelling properties.

This information is part of your property record, which is used to calculate its actual value.

## WILL I BE NOTIFIED OF MY ASSESSMENT RESULTS?

Only owners of properties whose values have been changed will be advised of such modifications, through a Notice of Alteration.

## CHALLENGING AN ASSESSMENT

You may ask for an administrative review of the property value or of any other entry inscribed on the roll for your property.

You should have solid grounds to believe that the value of your property or any other information pertaining to it, is not correct, because a **non-refundable fee** is charged for this review.

To request such a review, simply fill out the "Application for Review of the Real Estate Assessment Roll"<sup>1</sup>, enclose the fee indicated on your Notice of Assessment or Notice of Alteration and send it by registered mail or file it in person at any office of the *Service de l'évaluation foncière de la Ville de Montréal*.

Two methods of payment are accepted:

- **By mail:** certified cheque, bank cheque or money order made out to "Ville de Montréal."
- **In person:** in addition to the above, cash, debit card, Visa and MasterCard.

<sup>1</sup> You can pick up an Application for Review at City hall, your borough office or any regional office of Montréal's *Service de l'évaluation foncière*, as well as online ([www.ville.montreal.qc.ca/evalweb](http://www.ville.montreal.qc.ca/evalweb)).

## IMPORTANT

From the time the 2017-2018-2019 roll is deposited, you have until April 30, 2017 to ask for an administrative review of any entry inscribed on the new roll. You cannot request a review after that date.

However, if you wish to file an administrative review following the issuance of an assessor's certificate modifying the property's value or another entry on the roll and receive a notice to that effect, you must make your request before the 61st day following the date on which the Notice of Alteration was sent to you. You may only ask for a review with respect to modified entries listed on the Notice of Alteration.



## CONTACT INFORMATION

**Customer Service:**  
514 280-EVAL (3825)

**Web**  
[ville.montreal.qc.ca/evalweb](http://ville.montreal.qc.ca/evalweb)

**Our offices:**  
255, boulevard Crémazie Est  
Bureau 600  
Montréal (Québec) H2M 1L5

1868, Boulevard des Sources  
Bureau 500  
Pointe-Claire (Québec) H9R 5R2

**Our offices are open 8:30 a.m. to noon and 1 to 4:30 p.m., Monday through Thursday and from 8:30 a.m. to noon and 1 to 4 p.m. on Friday.**

# ASSESSMENT OF YOUR PROPERTY

2017-2018-2019 ROLLS

## PROPERTY TAX

Your municipal services, such as snow removal, sports, recreation and public transit, are largely financed from the revenue generated by property tax.

Property owners share the cost of municipal services through this tax. It is based on the actual value of each property, as it appears on the assessment roll.

The *Ville de Montréal* is the municipal body responsible for assessment throughout the urban agglomeration. The property assessment department (*le Service de l'évaluation foncière de la Ville de Montréal*) is in charge of preparing, updating and defending the assessment rolls for the agglomeration's 16 municipalities.

This mandate is accomplished in compliance with the *Act Respecting Municipal Taxation* and relevant regulations.

## ASSESSMENT ROLL

The assessment roll is an inventory of all properties within a municipality. It includes various quantitative and qualitative data and lists the actual value of each residential, commercial, industrial, institutional and agricultural property.

The property tax is calculated based on the actual value appearing on the assessment roll.

By law, new assessment rolls are established every three years. This process brings the property tax base in line with the constantly changing real estate market conditions.

The latest assessment rolls were deposited on September 14, 2016 and come into force on January 1, 2017, covering the fiscal years 2017, 2018 and 2019. This means that, unless changes are made to a property, its actual value will remain the same throughout the three-year term of this roll.

Property assessment is not the only factor involved in setting the property tax. City council's budgetary choices, in conjunction with the cost of services and public needs, also affect the tax rates. This means you cannot tell what the coming year's taxes will be at the moment a new roll is deposited. Your taxes will only be known when the tax rates, to be applied to the new assessments, are also approved, and this will only be when adopting the city budget.

## YOUR PROPERTY VALUE

Your property's value on the assessment roll is its actual value, which means its exchange value on a free and open market. In other words, this is the price most likely to be paid by a buyer for your property in a "willing seller/willing buyer" transaction.

### REFERENCE DATE

The assessor calculates a property's actual value in terms of real estate market conditions as they were 18 months prior to the date that the property assessment roll comes into force. For the 2017-2018-2019 roll, the reference date is July 1, 2015.

## PROPERTY ASSESSMENT METHODS

The assessor determines property values by compiling and analyzing all property sales that occurred in the reference year. The assessor also considers such criteria as the physical features of these properties and reviews various economic data, in line with the assessment approach used. There are three recognized assessment approaches (methods):

### COST APPROACH

This approach establishes the replacement cost as new for a building less its depreciation, and adding the land value.

### COMPARISON APPROACH

This approach compares sales of similar properties, making appropriate adjustments based on their differences with the assessed property.

### INCOME APPROACH

This approach calculates the property value by capitalizing its net operating income at a rate stemming from same type of properties, which have been sold.



## ACCESSING THE PROPERTY ROLL

You can check the roll as of the day it is deposited at [ville.montreal.qc.ca/evalweb](http://ville.montreal.qc.ca/evalweb). You can also consult it at city hall, your borough office and regional offices of the *Service de l'évaluation foncière*.

## UPDATES AND CHANGES

Under the *Act Respecting Municipal Taxation*, the roll must be updated to take into account all new constructions, as well as any building renovations and alterations. Such changes must be identified and reflected in the technical records for the property in question, and the roll must be adjusted accordingly.

Many factors can cause a change in an assessed value:

- Improvements to an existing building
- Building construction, demolition or destruction
- Change of owner
- Cadastral operation

Changes in the roll apply retroactively to the date the event occurred or the date the work was completed, without going beyond the beginning of the previous fiscal year.

The owner will be notified of any change in the property's value through a Notice of Alteration listing the entries changed and the reasons for doing so.

## WILL MY PROPERTY VALUE INCREASE?

Some renovations or changes will not necessarily increase your property value. These include regular maintenance, such as roof, garage door repairs, painting or changing floor coverings.

Other kinds of work, such as kitchen or bathroom renovations, an expansion or the finishing of a basement, may boost value.

Nonetheless, any increase in value is not necessarily equal to the total cost of the work. The assessor determines the additional amount a buyer would be prepared to pay for such improvements.

