

Draft Regulation

An Act respecting municipal taxation
(chapter F-2.1)

Form and minimum content of various documents relative to municipal taxation

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation respecting the form and minimum content of various documents relative to municipal taxation, appearing below, may be made by the Minister of Municipal Affairs and Housing on the expiry of 45 days following this publication.

The draft Regulation replaces the Regulation respecting the form or minimum content of various documents relative to municipal taxation (chapter F-2.1, r. 6) to take into account the changes made to the Act respecting municipal taxation (chapter F-2.1), in addition to the consequential amendments, including the new seniors' assistance program for payment of municipal taxes, to review its form and to update the terminology of information.

Further information may be obtained by contacting Nicolas Bouchard, 10, rue Pierre-Olivier-Chauveau, 5^e étage, aile Tour, Québec (Québec), G1R 4J3; telephone: 418 691-2015, extension 3817; fax: 418 643-4749; email: nicolas.bouchard@mamh.gouv.qc.ca.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to Nicolas Bouchard at the above contact information.

ANDRÉE LAFOREST,
Minister of Municipal Affairs and Housing

Regulation respecting the form and minimum content of various documents relative to municipal taxation

An Act respecting municipal taxation
(chapter F-2.1, s. 263, 1st par. subpars. 1 and 2)

DIVISION I INTERPRETATION

1. In this Regulation,

“Act” means the Act respecting municipal taxation (chapter F-2.1); (*Loi*)

“Manual” means the Manuel d'évaluation foncière du Québec published by Les Publications du Québec. (*Manuel*)

2. Any reference to the Manual means that the assessor must comply with the instructions set out therein.

DIVISION II APPLICATION FOR REVIEW FORMS

3. Every application for review in respect of the property assessment roll or the roll of rental values must be made using the forms provided for in Schedule I or Schedule II, as the case may be.

A municipal body responsible for assessment may however allow the filing of an application for review by means of a web application that the body implements. That application must, where a by-law of the body provides for the payment of an amount of money at the time the application is filed, allow the payment of that amount; it must also contain minimally the information provided for in part 5C of the Manual and reproduce the text provided for in that part; to that end, the Manual must contain an English version of the information and text to be reproduced.

4. An attestation of the filing of any application for review must, not later than on the thirtieth day following the day of its filing, be sent to the applicant by the municipal body responsible for assessment or, where an agreement was entered into under section 196.1 of the Act, by the local municipality. The attestation must contain the information provided for in Schedule III or Schedule IV, as the case may be.

The first paragraph does not apply if a copy of the application for review, with the “For official use only” section duly completed, has been delivered in person to the applicant.

DIVISION III NOTICE OF ASSESSMENT AND MUNICIPAL TAX ACCOUNT

§1. General

5. Where the notice of assessment and the tax account are included in a single document, they must

- (1) each occupy a specific space;
- (2) be readily distinguishable from one another; and
- (3) be designated by the titles “Notice of assessment” and “Municipal tax account”, respectively.

§2. Notice of assessment

6. A notice of assessment relative to a unit of assessment or a business establishment must contain

(1) the name of the local municipality on whose roll the unit or establishment is entered;

(2) the fiscal years to which the roll applies;

(3) the name of the municipal body responsible for assessment that had the roll drawn up, if not the municipality;

(4) the time limit for handing in or sending an application for review form and, where applicable, the amount of money to be included with the form and a reference to the by-law of the municipal body responsible for assessment under which the amount is determined;

(5) the address of the location where an application for review form may be obtained or the website address, where applicable;

(6) the address of the location where an application for review form may be handed in and the address, if different, where such form may be sent;

(7) where applicable, the address, entered on the roll, of the unit or establishment;

(8) the file number, entered on the roll, of the unit or establishment;

(9) the predominant use of the unit or establishment;

(10) the name and address, entered on the roll, of the person in whose name the unit or establishment is entered or, if there are more than one and if the clerk avails himself or herself of the power provided for in the third paragraph of section 81 of the Act, the name and address, entered on the roll, of one of those persons, along with an indication that the notice is intended for the person named and for the other persons, who may be designated collectively;

(11) the value, entered on the roll, of the unit or establishment;

(12) the date at which market conditions were considered for the purpose of entering the value on the roll;

(13) where applicable, the value, on the previous roll, of the unit or establishment, provided it is the same unit or establishment assessed in the same physical state;

(14) the date at which market conditions were considered for the purpose of establishing the standardized value, namely, 1 July of the second fiscal year preceding the first fiscal year to which the roll applies;

(15) the median proportion and the comparative factor of the roll established for the first fiscal year to which the roll applies;

(16) the standardized value of the unit or establishment, which is the product obtained by multiplying the value entered on the roll, of the unit or establishment, by the comparative factor.

7. A notice of assessment must, to ensure terminological uniformity, use the headings and display names provided for in Schedule V or Schedule VI, depending on whether they relate to a unit of assessment or a business establishment and they apply to them.

8. A notice of assessment must also reproduce on the front the text provided for in Schedule VII or Schedule VIII, and on the back the text provided for in Schedule IX or Schedule X, depending on whether they relate to a unit of assessment or a business establishment.

9. In addition to the information provided for in sections 6 to 8, the notice of assessment relative to a unit of assessment must contain, depending on what is entered on the roll,

(1) the cadastral designation of the unit;

(2) the area of the land, the number of dwellings, the number of non-residential premises and the number of rental rooms included in the unit;

(3) an indication whether or not the unit is comprised, in part or in whole, in an agricultural zone established under the Act respecting the preservation of agricultural land and agricultural activities (chapter P-41.1);

(4) an indication whether or not the unit is an agricultural operation registered in accordance with a regulation made under section 36.15 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (chapter M-14);

(5) the agricultural zoned area of a registered agricultural operation and its total area;

(6) the value of the land forming part of an agricultural operation referred to in paragraph 4 and comprised in an agricultural zone referred to in paragraph 3, and the value of the single building or of the group of buildings forming part of the operation and comprised in the zone, where only a part of the unit is an agricultural operation or where only a part of the operation is comprised in such a zone;

- (7) the value of the land comprised in the unit;
- (8) the value of the single building or of the group of buildings comprised in the unit;
- (9) an indication that the unit belongs to the group described in section 244.31 of the Act or to any other category among those provided for in sections 244.34 to 244.36 of the Act;
- (10) the number of each class among those listed in sections 244.32 and 244.54 of the Act of which the unit forms part;
- (11) an indication that the unit is referred to in section 244.51 of the Act;
- (12) an indication that the unit is referred to in section 244.52 of the Act, and the information required under section 61 of the Act if the roll must indicate the information separately in respect of part of the unit;
- (13) an indication that the unit belongs to a sub-category of immovable within the category of non-residential immovables, determined under subdivision 6 of Division III.4 of Chapter XVIII of the Act and the percentage applicable for the purpose of establishing the amount of the tax;
- (14) either an indication as to whether or not the value referred to in paragraph 11 of section 6 or in paragraph 7 or 8 of this section is entirely taxable or non-taxable, or the amounts corresponding to the taxable part and the non-taxable part of that value;
- (15) the information required by section 61 of the Act, where any information provided for in section 6 of this Regulation and paragraphs 2, 4, 7, 8, 14, 16 and 17 of this section must be indicated separately on the roll in respect of part of the unit;
- (16) a reference to the legislative provision under which the value or part thereof is non-taxable;
- (17) a reference to the legislative provision under which the property taxes or the sums in lieu thereof must be paid on the basis of the non-taxable value; and
- (18) the total taxable value of an agricultural operation registered for school purposes.

10. If the notice of assessment contains a class number referred to in paragraph 10 of section 9, it must include a section or a schedule that explains, either generally with examples or specifically, how the unit of assessment was determined to belong to the class concerned.

11. In addition to the information provided for in sections 6 to 8, the notice of assessment relative to a business establishment must, as the case may be, indicate that the establishment is non-taxable and that a sum in lieu of the business tax may be paid in respect of the business establishment.

12. The information contained in the notice of assessment must not be entered using codes; it must be entered in words and use the terminology in parts 2C and 4B of the Manual.

§3. Municipal tax account

13. The account relative to any municipal tax must contain

- (1) the name of the local municipality imposing the tax;
- (2) the period for which the amount of the tax is established;
- (3) in the case of a property tax, the business tax or another tax that a person is required to pay because the person is the owner, lessee or occupant of a unit of assessment or a business establishment, the address entered on the roll of that unit or business establishment or, if the roll contains only the cadastral designation, all or part thereof;
- (4) the name and address of the debtor of the tax or, if the debtors are the persons in whose names a unit of assessment or a business establishment is entered on the roll and if the clerk avails himself or herself of the power provided for in the third paragraph of section 81 of the Act, the name and address entered on the roll of one of the co-debtors, along with information indicating that the account is intended for the co-debtor named and for the others, who may be designated collectively;
- (5) in the case of a property tax, an indication that it applies either to all the taxable immovables in the territory of the local municipality, or to those in one sector of that territory, or to those belonging to the beneficiaries of the work for the payment of which the tax was imposed;
- (6) in the case of the general property tax, where a number of specific rates have been fixed under section 244.29, section 244.64.5 or section 244.64.9 of the Act, the name of each rate that applies in whole or in part to establish the amount of the tax imposed on the unit of assessment concerned;
- (7) the tax base;
- (8) the rate of the tax;

- (9) the amount of the tax;
- (10) the amount of any abatement or credit to which the debtor is entitled, if that amount may be established at the time the account is prepared;
- (11) an indication that the amount due must be paid in one instalment or may be paid in a number of instalments and, in the latter case, the amount of each instalment;
- (12) an explanation of how to establish the period during which any instalment must be paid or, if the date by which it must be paid may be established when the account is prepared, the date thus established;
- (13) the rate of interest applicable to any amount exigible;
- (14) the rate of the penalty applicable to any amount exigible, if the local municipality has exercised the power provided for in section 250.1 of the Act;
- (15) an indication of the loss of the benefit of the term in case of failure to pay an instalment, if the local municipality has not prescribed, in accordance with the third paragraph of section 252 of the Act, that only the amount of the unpaid instalment becomes exigible; and
- (16) the location where instalments must be paid and an explanation of how they may be paid.

14. The information referred to in paragraphs 5 and 6 of section 13 may be given by means of codes.

The account must in that case contain an explanation of the codes or contain a schedule providing such an explanation.

15. If the tax base referred to in paragraph 7 of section 13 is the adjusted value of the unit of assessment or business establishment, established in accordance with section 253.30 or 253.31 of the Act, the account must contain a section or a schedule providing an explanation, either generally and with examples or specifically, of how that value was established.

16. Where, under section 244.58, section 244.64.7 or section 244.64.9 of the Act, the rate provided for in paragraph 8 of section 13 is a combination made up of either one of the specific rates fixed under section 244.29, section 244.64.5 or section 244.64.9 of the Act and of part of another of those rates, that is, parts of several of those rates,

(1) each specific rate is indicated separately in the account;

(2) for each specific rate of which only a part is included in the combination, the percentage representing that part is indicated in the account.

If the indicated percentage applies because the unit of assessment forms part of any of the classes listed in sections 244.32 and 244.54 of the Act, because it is referred to in section 244.51 of the Act or the unit or a part of the unit of assessment is referred to in section 244.52 of the Act, or the unit or a part of the unit of assessment is referred to in the fourth paragraph of section 244.64.7 or section 244.64.9 of the Act, the account must either contain an explanation correlating the percentage with the indication on the notice of assessment in accordance with any of paragraphs 10 to 13 of section 9 or include a schedule containing the explanation.

17. If the account contains, in accordance with paragraph 10 of section 13, the amount of the abatement granted under section 244.59 or section 253.36 of the Act, it must contain a section or a schedule providing an explanation, either generally and with examples or specifically, of how the amount of the abatement was established.

18. Except if the municipality elects to use the prescribed form referred to in section 210.10 of the Act, the account must contain, under “Amount of the potential grant to offset a municipal tax increase”, the amount of the potential grant, the period covered by the grant, the file number of the unit of assessment and the fiscal years to which the roll applies. It must also reproduce the text provided for in Schedule XI.

DIVISION IV **NOTICE OF ALTERATION**

19. A notice of alteration relative to a unit of assessment or a business establishment must contain

- (1) the name of the local municipality on whose roll the unit or establishment is entered;
- (2) the fiscal years to which the roll altered applies;
- (3) the name of the municipal body responsible for assessment that had the roll drawn up, if not the municipality;
- (4) the date on which the notice of alteration is sent;
- (5) the date on which the alteration takes effect;

(6) the identification of the entries on the roll covered by the alteration, before and after, the reason for the alteration and the reference to the legislative provision concerned, including any paragraph;

(7) the time limit for handing in or sending the application for review form and, where applicable, the amount of money to be included with the form and the reference to the by-law of the municipal body responsible for assessment that allows to determine the amount;

(8) the address of the location where an application for review form may be obtained or the website address, if any; and

(9) the address of the location where an application for review form may be handed in, and the address, if different, where such form may be sent.

20. The notice of alteration relative to a business establishment must, as the case may be, indicate that the establishment is non-taxable and that a sum in lieu of the business tax may be paid in respect of the business establishment.

21. The information contained in the notice of alteration must not be entered using codes; it must be entered in words and use the terminology in parts 2C and 4B of the Manual.

22. The notice of alteration must also reproduce on the front the text provided for in Schedule XII or Schedule XIII, and on the back the text provided for in Schedule XIV or Schedule XV, depending on whether they relate to a unit of assessment or a business establishment.

DIVISION V

FINAL

23. This Regulation replaces the Regulation respecting the form or minimum content of various documents relative to municipal taxation (chapter F-2.1, r. 6). Despite the foregoing, sections 2 to 12.2 of the Regulation continue to apply until 30 June 2021.

24. This Regulation comes into force on 1 July 2020, except sections 5 to 22, which come into force on 1 July 2021.

SCHEDULE I

(s. 3)

APPLICATION FOR REVIEW IN RESPECT OF THE PROPERTY ASSESSMENT ROLL

Administrative review of municipal property assessment

The property assessment roll

IMPORTANT – Read the instructions below carefully before completing the application for review.

1. What is an administrative review?

The Act respecting municipal taxation (sections 124 to 138.4) provides for an administrative review of any entry on the property assessment roll where an application for review has been filed. The review is provided to correct errors or omissions that escaped the notice of the assessor of the municipal body responsible for assessment concerned.

The assessor seized of an admissible application for review (see question No. 4) must assess the merits of the contestation. Depending on the nature and accuracy of the grounds invoked in the application, the assessor may proceed with the review by means the assessor deems appropriate. During that review, the assessor may, in particular,

1. verify the various calculation parameters that resulted in the establishment of the value; and
2. meet with the applicant or visit the immovable concerned.

2. Who may apply for review?

Any person having an interest in contesting the correctness, existence or absence of an entry on the property assessment roll relative to a unit of assessment the person or another person owns, may file an application for review in that regard with the municipal body responsible for assessment concerned.

A person bound to pay tax or compensation to the local municipality or the school board that uses the property assessment roll is deemed to have the interest required to make such an application.

3. Which situations give the right to file an application?

The Act provides for four situations that give the right to apply for a review and sets the time limits for each:

Situations that may lead to an application for review	Time limit set for filing the application
1. Deposit of the property assessment roll , followed by the sending of a notice of assessment to the owner	Whichever is later: <ul style="list-style-type: none"> ▪ before 1 May following the coming into force of the assessment roll; ▪ 60 days after the sending of the notice of assessment (120 days in the case of a unit valued at \$1,000,000 or more).
2. Alteration to the roll made by certificate, followed by the sending of a notice of alteration	Whichever is later: <ul style="list-style-type: none"> ▪ before 1 May following the coming into force of the assessment roll; ▪ 60 days after the sending of the notice of alteration.
3. Sending of a notice of correction <i>ex officio</i> to the owner, to inform the owner of a planned correction	Whichever is later: <ul style="list-style-type: none"> ▪ before 1 May following the coming into force of the assessment roll; ▪ 60 days after the sending of the notice of correction <i>ex officio</i>.
4. Failure of the assessor to make an alteration to the roll , despite an event provided for by the Act that should have led to such an alteration	Before the end of the fiscal year in which the event justifying the alteration occurred.

4. How to make an application for review?

To be admissible to the municipal body responsible for assessment, an application for review must meet the following conditions:

1. **Be made on the form prescribed for that purpose**, namely, this document;
2. **Be filed at the location determined** by the municipal body responsible for assessment, namely, the location indicated on the notice of assessment or the notice of alteration. The application may also be sent by registered mail to that location, in which case it must be sent according to the same time limits and conditions as those for filing in person. The day of sending of the application is considered to be the date of filing. It is important to keep proof of sending in case of dispute;
3. **Briefly state the grounds** or arguments invoked in support of the application and the conclusions sought. The amount of taxes to be paid does not constitute grounds justifying an alteration to the roll;
4. **Be filed within the time limits set** (see question No. 3). Where an application for review could not be filed due to circumstances of irresistible force, the application may be filed within 60 days after those circumstances cease to exist;
5. **Include the sum of money** determined and applicable to the unit of assessment concerned, if prescribed by a by-law of the municipal body responsible for assessment.

5. What are the steps following the filing of the application?

At the end of the review process, the assessor provides a written reply to the applicant within the time limits indicated in the table below. A time limit also appears in the "For official use only" section on the copy of the application for review handed to the applicant or on the certificate of filing sent to the applicant. The assessor may propose an alteration or alterations to be made to the roll, in which case the applicant has 30 days following the sending of the reply to accept. The assessor may, however, indicate that no alteration will be proposed.

Situations giving the right to file an application

1. Deposit of the property assessment roll (situation No. 1 stated in question No. 3)
2. All other cases (situations Nos. 2, 3 and 4 stated in question No. 3)

Time limit for assessor to reply

1 September following the coming into force of the assessment roll.
Since that time limit may be extended to the following 1 April, it is advisable to contact the municipal body responsible for assessment to obtain the applicable time limit.

Whichever is later:

- 4 months after the filing of the application;
- 1 September following the coming into force of the assessment roll.

6. What happens if there is no agreement?

Any person who has made an application for review and who has not reached an agreement with the assessor may exercise a recourse before the immovable property division of the Administrative Tribunal of Québec. **The recourse must be on the same subjects as the application for review.** To be valid, such a recourse must be exercised

1. by means of a written motion with the Tribunal. A copy of the application for review which was previously filed may be required; and
2. within 60 days after the date of sending of the assessor's reply or, if the assessor has not sent a reply, within 30 days after the time limit the assessor has to reply (see question No. 5).

Definitions

Municipal body responsible for assessment: regional county municipality or local municipality in respect of which a regional county municipality has no jurisdiction over assessment that is responsible for preparing and updating every assessment roll within its jurisdiction and justify its content.

Property assessment roll: public document containing information prescribed by the Act on each immovable situated in the territory of a municipality.

Unit of assessment: the greatest possible aggregate of immovables that: are owned by the same owner or the same group of owners in undivided ownership; are contiguous or would be contiguous if they were not separated by a watercourse, a thoroughfare or a public utility network; are used for a single primary purpose; and can normally and in the short term be transferred only as one whole and not in parts.

Actual value: exchange value of a unit of assessment in the free and open market, that is, the price most likely to be paid at a sale by agreement made in the following conditions:

1. the vendor and the purchaser are willing, respectively, to sell and to purchase the unit of assessment, and they are not compelled to do so;
2. the vendor and the purchaser are reasonably informed of the condition of the unit of assessment, of the use that can most likely be made of it and of conditions in the property market.



Application for review in respect of the property assessment roll

IMPORTANT – Read the instructions carefully before completing the application for review.

On request, the personnel on duty at the location determined for filing an application for review must assist you in completing the form.

Name of the local municipality on whose roll the unit is entered Fiscal years to which the roll applies

For official use only

Application number	Value of immovable	Amount received	Date of receipt
<input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	Year <input type="text"/> Month <input type="text"/> Day <input type="text"/>
Geographic code <input type="text"/>	Signature of officer <input type="text"/>		Time limit for reply Year <input type="text"/> Month <input type="text"/> Day <input type="text"/>

1. Information on the unit of assessment

Address of the unit of assessment

Number Name of the public road Apt. number

Cadastre(s) and lot number(s) (only in the case of a parcel of land without a building or a building without an address)

File number (as entered on the roll or the notice of assessment)

2. Information on the applicant

Given name Surname or name (of the natural person or the legal person)

Mailing address (if different from the address of the unit of assessment)

Number Name of the public road Apt. number

Municipality, province or State, country Postal code

Daytime telephone number (and extension, if applicable) Email

The applicant is:

- the owner of the unit of assessment or one of its co-owners
- the representative of the owner
- other, please specify:

3. Situation at the origin of the application for review

Among the following situations, which is at the origin of this application?

- Deposit of a new roll Alteration to the roll ⇒ Number of the notice of alteration
 Alteration not made by the assessor Correction *ex officio* of the roll ⇒ Number of the notice of correction *ex officio*

4. Subject of and grounds for the application for review

Which entries or omissions are you contesting?

- The value of the immovable ⇒ \$ Actual value according to the applicant, for information
 Other entry, please specify: ⇒ Nature of the entry concerned and conclusions sought

Grounds invoked in support of the application for review (if necessary, you may attach one or more sheets)

5. Signature of the applicant

Signature	Name of signatory	Date of signing						
		<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center; font-size: small;">Year</td> <td style="text-align: center; font-size: small;">Month</td> <td style="text-align: center; font-size: small;">Day</td> </tr> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table>	Year	Month	Day			
Year	Month	Day						

Reminder of important information

To be admissible to the municipal body responsible for assessment, an application for review must meet the following conditions:

1. **Be made on the form prescribed for that purpose**, namely, this document. Additional explanatory documents may be attached to the duly completed form;
2. **Be filed at the location determined** by the municipal body responsible for assessment, namely, the location indicated on the notice of assessment or the notice of alteration. The application may also be sent by registered mail to that location, in which case it must be sent according to the same time limits and conditions as those for filing in person. The day of sending of the application is considered to be the date of filing. It is important to keep proof of sending in case of dispute;
3. **Briefly state the grounds** or arguments invoked in support of the application and the conclusions sought. The amount of taxes to be paid does not constitute grounds justifying an alteration to the roll;
4. **Be filed within the time limits set** (see question No. 3 of instructions). Where an application for review could not be filed due to circumstances of irresistible force, the application may be filed within 60 days after those circumstances cease to exist;
5. **Include the sum of money** determined and applicable to the unit of assessment concerned, if prescribed by a by-law of the municipal body responsible for assessment.

At the end of the review process, the assessor of the municipal body responsible for assessment provides a written reply to the applicant within the time limits (see question No. 5 of instructions). The assessor may propose an alteration or alterations to be made to the roll, in which case the applicant has 30 days following the sending of the reply to accept. The assessor may, however, indicate that no alteration will be proposed. Furthermore, in the cases provided for by the Act respecting municipal taxation, an alteration resulting from an agreement between the assessor and the applicant may be contested before the Administrative Tribunal of Québec by other persons directly concerned by the effect of the alteration.

SCHEDULE II

(s. 3)

APPLICATION FOR REVIEW IN RESPECT OF THE ROLL OF RENTAL VALUES

Administrative review of municipal property assessment

The roll of rental values

IMPORTANT – Read the instructions below carefully before completing the application for review.

1. What is an administrative review?

The Act respecting municipal taxation (sections 124 to 138.4) provides for an administrative review of any entry on the roll of rental values where an application for review has been filed. The review is provided to correct errors or omissions that escaped the notice of the assessor of the municipal body responsible for assessment concerned.

The assessor seized of an admissible application for review (see question No. 4) must assess the merits of the contestation. Depending on the nature and accuracy of the grounds invoked in the application, the assessor may proceed with the review by means the assessor deems appropriate. During that review, the assessor may, in particular,

1. verify the various calculation parameters that resulted in the establishment of the value; and
2. meet with the applicant or visit the business establishment concerned.

2. Who may apply for review?

Any person having an interest in contesting the correctness, existence or absence of an entry on the roll of rental values relative to a business establishment of which the person or another person is the occupant, may file an application for review in that regard with the municipal body responsible for assessment concerned.

A person bound to pay tax or compensation to the local municipality is deemed to have the interest required to make such an application.

3. Which situations give the right to file an application?

The Act provides for four situations that give the right to apply for a review and sets the time limits for each:

Situations that may lead to an application for review

1. **Deposit of the roll of rental values**, followed by the sending of a notice of assessment to the occupant
2. **Alteration to the roll** made by certificate, followed by the sending of a notice of alteration
3. **Sending of a notice of correction *ex officio*** to the occupant, to inform the occupant of a planned correction
4. **Failure of the assessor to make an alteration to the roll**, despite an event provided for by the Act that should have led to such an alteration

Time limit set for filing the application

Whichever is later:

- before 1 May following the coming into force of the roll of rental values;
- 60 days after the sending of the notice of assessment (120 days in the case of a business establishment valued at \$100,000 or more).

Whichever is later:

- before 1 May following the coming into force of the roll of rental values;
- 60 days after the sending of the notice of alteration.

Whichever is later:

- before 1 May following the coming into force of the roll of rental values;
- 60 days after the sending of the notice of correction *ex officio*.

Before the end of the fiscal year following the fiscal year in which the event justifying the alteration occurred.

4. How to make an application for review?

To be admissible to the municipal body responsible for assessment, an application for review must meet the following conditions:

1. **Be made on the form prescribed for that purpose**, namely, this document;
2. **Be filed at the location determined** by the municipal body responsible for assessment, namely, the location indicated on the notice of assessment or the notice of alteration. The application may also be sent by registered mail to that location, in which case it must be sent according to the same time limits and conditions as those for filing in person. The day of sending of the application is considered to be the date of filing. It is important to keep proof of sending in case of dispute;
3. **Briefly state the grounds** or arguments invoked in support of the application and the conclusions sought. The amount of taxes to be paid does not constitute grounds justifying an alteration to the roll;
4. **Be filed within the time limits set** (see question No. 3). Where an application for review could not be filed due to circumstances of irresistible force, the application may be filed within 60 days after those circumstances cease to exist;
5. **Include the sum of money** determined and applicable to the business establishment concerned, if prescribed by a by-law of the municipal body responsible for assessment.

5. What are the steps following the filing of the application?

At the end of the review process, the assessor provides a written reply to the applicant within the time limits indicated in the table below. A time limit also appears in the "For official use only" section on the copy of the application for review handed to the applicant or on the certificate of filing sent to the applicant. The assessor may propose an alteration or alterations to be made to the roll, in which case the applicant has 30 days following the sending of the reply to accept. The assessor may, however, indicate that no alteration will be proposed.

Situations giving the right to file an application

1. Deposit of the roll of rental values
(situation No. 1 stated in question No. 3)

2. All other cases
(situations Nos. 2, 3 and 4 stated in question No. 3)

Time limit for assessor to reply

1 September following the coming into force of the roll of the rental value.

Since that time limit may be extended to the following 1 April, it is advisable to contact the municipal body responsible for assessment to obtain the applicable time limit.

Whichever is later:

- 4 months after the filing of the application;
- 1 September following the coming into force of the roll of the rental value.

6. What happens if there is no agreement?

Any person who has made an application for review and who has not reached an agreement with the assessor may exercise a recourse before the immovable property division of the Administrative Tribunal of Québec. **The recourse must be on the same subjects as the application for review.** To be valid, such a recourse must be exercised

1. by means of a written motion with the Tribunal. A copy of the application for review which was previously filed may be required; and;
2. within 60 days after the date of sending of the assessor's reply or, if the assessor has not sent a reply, within 30 days after the time limit the assessor has to reply (see question No. 5).

Definitions

Municipal body responsible for assessment: regional county municipality or local municipality in respect of which a regional county municipality has no jurisdiction over assessment that is responsible for preparing and updating every roll of rental values within its jurisdiction and justify its content.

Roll of rental values: public document containing information prescribed by the Act on each business establishment situated in the territory of a municipality.

Business establishment: unit or a part of a unit of assessment to be entered on the property assessment roll where an economic or administrative activity is carried on, for pecuniary gain or not.

Rental value: most likely gross annual rent from the rental of a business establishment under a lease renewable from year to year, according to market conditions, including property taxes and operating expenses, but excluding services other than those relating to the immovable.



Application for review in respect of the roll of rental values

IMPORTANT – Read the instructions carefully before completing the application for review.

On request, the personnel on duty at the location determined for filing an application for review must assist you in completing the form.

Name of the local municipality on whose roll the business establishment is entered Fiscal years to which the roll applies

For official use only

Application number	Value of the establishment	Amount received	Date of receipt						
<input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	<table style="width: 100%; border: none;"> <tr> <td style="text-align: center; font-size: small;">Year</td> <td style="text-align: center; font-size: small;">Month</td> <td style="text-align: center; font-size: small;">Day</td> </tr> <tr> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> </table>	Year	Month	Day	<input type="text"/>	<input type="text"/>	<input type="text"/>
Year	Month	Day							
<input type="text"/>	<input type="text"/>	<input type="text"/>							
Geographic code	Signature of officer	Time limit for reply							
<input type="text"/>	<input type="text"/>	<table style="width: 100%; border: none;"> <tr> <td style="text-align: center; font-size: small;">Year</td> <td style="text-align: center; font-size: small;">Month</td> <td style="text-align: center; font-size: small;">Day</td> </tr> <tr> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> </table>		Year	Month	Day	<input type="text"/>	<input type="text"/>	<input type="text"/>
Year	Month	Day							
<input type="text"/>	<input type="text"/>	<input type="text"/>							

1. Information on the business establishment

Address of the business establishment

Number Name of the public road Apt. number

Cadastre(s) and lot number(s) (only if there is no address)

File number (as entered on the roll or the notice of assessment)

2. Information on the applicant

Given name Surname or name (of the natural person or the legal person)

Mailing address (if different from the address of the business establishment)

Number Name of the public road Apt. number

Municipality, province or State, country Postal code

Daytime telephone number (and extension, if applicable) Email

The applicant is:

- the occupant of the business establishment or one of its co-occupants
- the representative of the occupant
- other, please specify:

3. Situation at the origin of the application for review

Among the following situations, which is at the origin of this application?

- Deposit of a new roll Alteration to the roll ⇒ Number of the notice of alteration
 Alteration not made by the assessor Correction *ex officio* of the roll ⇒ Number of the notice of correction *ex officio*

4. Subject of and grounds for the application for review

Which entries or omissions are you contesting?

- The value of the establishment ⇒ \$ Rental value according to the applicant, for information
 Other entry, please specify: ⇒ Nature of the entry concerned and conclusions sought

Grounds invoked in support of the application for review (if necessary, you may attach one or more sheets)

5. Signature of the applicant

Signature	Name of signatory	Date of signing
		Year Month Day <input style="width: 20px; height: 20px;" type="text"/> / <input style="width: 20px; height: 20px;" type="text"/> / <input style="width: 20px; height: 20px;" type="text"/>

Reminder of important information

To be admissible to the municipal body responsible for assessment, an application for review must meet the following conditions:

1. **Be made on the form prescribed for that purpose**, namely, this document. Additional explanatory documents may be attached to the duly completed form;
2. **Be filed at the location determined** by the municipal body responsible for assessment, namely, the location indicated on the notice of assessment or the notice of alteration. The application may also be sent by registered mail to that location, in which case it must be sent according to the same time limits and conditions as those for filing in person. The day of sending of the application is considered to be the date of filing. It is important to keep proof of sending in case of dispute;
3. **Briefly state the grounds** or arguments invoked in support of the application and the conclusions sought. The amount of taxes to be paid does not constitute grounds justifying an alteration to the roll;
4. **Be filed within the time limits set** (see question No. 3 of instructions). Where an application for review could not be filed due to circumstances of irresistible force, the application may be filed within 60 days after those circumstances cease to exist;
5. **Include the sum of money** determined and applicable to the business establishment concerned, if prescribed by a by-law of the municipal body responsible for assessment.

At the end of the review process, the assessor of the municipal body responsible for assessment provides a written reply to the applicant within the time limits (see question No. 5 of instructions). The assessor may propose an alteration or alterations to be made to the roll, in which case the applicant has 30 days following the sending of the reply to accept. The assessor may, however, indicate that no alteration will be proposed. Furthermore, in the cases provided for by the Act respecting municipal taxation, an alteration resulting from an agreement between the assessor and the applicant may be contested before the Administrative Tribunal of Québec by other persons directly concerned by the effect of the alteration.

SCHEDULE III

(s. 4)

INFORMATION ON THE ATTESTATION OF FILING OF AN APPLICATION FOR REVIEW IN RESPECT OF THE PROPERTY ASSESSMENT ROLL

— The name of the municipal body responsible for assessment that drew up the roll;

— The name of the local municipality on whose roll the unit is entered (only if it is different from the name of the municipal body responsible for assessment that drew up the roll);

— The fiscal years to which the roll concerned by the application applies;

— The address of the unit of assessment concerned by the application;

— The cadastre and lot number of the unit concerned;

— The file number of the unit concerned by the application;

— The number of the application for review;

— The date of receipt of the application;

— The value of the immovable entered on the roll concerned by the application;

— The amount received on filing the application;

— The time limit for the assessor to provide a reply.

SCHEDULE IV

(s. 4)

INFORMATION ON THE ATTESTATION OF FILING OF AN APPLICATION FOR REVIEW IN RESPECT OF RENTAL VALUES

— The name of the municipal body responsible for assessment that drew up the roll;

— The name of the local municipality on whose roll the establishment is entered (only if it is different from the name of the municipal body responsible for assessment that drew up the roll);

— The fiscal years to which the roll concerned by the application applies;

— The address of the business establishment concerned by the application;

— The file number of the establishment concerned by the application;

— The number of the application for review;

— The date of receipt of the application;

— The value of the business establishment entered on the roll concerned by the application;

— The amount received on the filing of the application;

— The time limit for the assessor to provide a reply.

SCHEDULE V

(s. 7)

HEADINGS OF Sections AND DISPLAY NAMES OF THE NOTICE OF ASSESSMENT WITH RESPECT TO A UNIT OF ASSESSMENT

Heading of the section	Display name
(Heading of the notice)	Municipalité de
	Roll in force for the fiscal years
	Municipal body responsible for assessment that drew up the roll*
To apply for a review	Time limit
	Amount to be included
	Reference to the by-law
	Address of the location where an application for review form may be obtained and where it may be handed in
Identification of the unit of assessment	Address*
	Cadastre(s) and lot number(s)
	File number
	Predominant use
Owner	Name
	Mailing address

Heading of the section	Display name
Characteristics of the unit of assessment	Area of the land
	Number of dwellings
	Number of non-residential premises
	Number of rental rooms
	Agricultural zoning
	Registered agricultural operation
Registered agricultural operation (RAO)*	RAO zoned area*
	Total area of RAO*
	Value of the land (RAO and agricultural zoned)*
	Value of the building (RAO and agricultural zoned)*
Values on the assessment roll	Value of the land
	Value of the building
	Value of the immovable
	Market reference date considered for entering the values on the roll
	Value of the immovable on the previous roll*
Standardized value	Market reference date for establishing the standardized value
	Median proportion of the actual property value
	Comparative factor of the roll
	Standardized value of the immovable on the market reference date (value of the immovable x comparative factor of the roll)
Tax breakdown	Category and class of immovable for applying various tax rates
	Subcategory to which the unit belongs*

Heading of the section	Display name
	Percentage applicable for establishing the amount of the tax*
	Taxable value of the immovable
	Non-taxable value of the immovable
	Breakdown of values*
	Legislative source*
	Total taxable value of an RAO for school purposes*

* Display name that may be omitted if it does not apply to the unit of assessment.

SCHEDULE VI

(s. 7)

HEADINGS OF Sections AND DISPLAY NAMES OF THE NOTICE OF ASSESSMENT WITH RESPECT TO A BUSINESS ESTABLISHMENT

Heading of the section	Display name
(Heading of the notice)	Municipalité de
	Roll in force for the fiscal years
	Municipal body responsible for assessment that drew up the roll*
To apply for a review	Time limit
	Amount to be included
	Reference to the by-law
	Address of the location where an application for review form may be obtained and where it may be handed in
Identification of the business establishment	Address*
	File number
	Predominant use
Occupant	Name
	Mailing address

Heading of the section	Display name
Values on the roll of rental values	Value of the business establishment Market reference date considered for entry of the value on the roll Value of the establishment on the previous roll*
Standardized value	Market reference date for establishing the standardized value Median proportion of the rental value Comparative factor of the roll Standardized value of the business establishment on the market reference date (value of the establishment x comparative factor of the roll)

* Display name that may be omitted if it does not apply to the business establishment.

SCHEDULE VII

(s. 8)

TEXT ON THE FRONT OF THE NOTICE OF ASSESSMENT IN RESPECT OF AN ASSESSMENT UNIT

In the first of the fiscal years for which a property assessment roll of a municipality is made, a notice of assessment is sent to every person in whose name a unit of assessment is entered in accordance with the Act respecting municipal taxation.

The purpose of the notice is to

—provide the main information entered on the assessment roll relative to your property;

—inform you of the terms and conditions applicable if you wish to have a correction made following an omission or inaccuracy on the assessment roll;

—indicate the standardized value of your property. You must determine whether the assessment of your property is fair and reasonable on the basis of that value.

SCHEDULE VIII

(s. 8)

TEXT ON THE BACK OF THE NOTICE OF ASSESSMENT IN RESPECT OF A BUSINESS ESTABLISHMENT

In the first of the fiscal years for which a roll of rental values of a municipality is made, a notice of assessment is sent to every person in whose name a business establishment is entered in accordance with the Act respecting municipal taxation.

The purpose of the notice is to

—provide the main information entered on the roll of rental values relative to your business establishment;

—inform you of the terms and conditions applicable if you wish to have a correction made following an omission or inaccuracy on the roll of rental values;

—indicate the standardized value of your establishment. You must determine whether the assessment of your establishment is fair and reasonable on the basis of that value.

SCHEDULE IX

(s. 8)

INFORMATION ON THE APPLICATION FOR REVIEW OF A NOTICE OF ASSESSMENT RELATIVE TO A UNIT OF ASSESSMENT

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

The Act respecting municipal taxation (sections 124 to 138.4) provides for an administrative review of any entry on the property assessment roll where an application for review has been filed. The review is provided to correct errors or omissions that escaped the notice of the assessor of the municipal body responsible for assessment concerned.

The assessor seized of an admissible application for review (see the “Procedure” section) must assess the merits of the contestation. Depending on the nature and accuracy of the grounds invoked in the application, the assessor may proceed with the review by means the assessor deems appropriate. During that review, the assessor may, in particular,

1. verify the various calculation parameters that resulted in the establishment of the value; and
2. meet with the applicant or visit the immovable concerned.

Person who may apply for a review

Any person having an interest in contesting the correctness, existence or absence of an entry on the property assessment roll relative to a unit of assessment the person or another person owns, may file an application for review in that regard with [enter the name of the municipal body responsible for assessment concerned].

A person bound to pay tax or compensation to the local municipality or the school board that uses the property assessment roll is deemed to have the interest required to make such an application.

Right to apply for a review and time limit

—During the first year of application of the assessment roll, you may contest the correctness, existence or absence of an entry on the roll relative to the unit of assessment covered by this notice, by filing an application for review.

—To be admissible, an application for review must be filed **before 1 May 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 after that sending (except for immovables valued at \$1,000,000 or more, for which the time limit is 120 days if the notice was sent after 31 December preceding the first year to which the roll applies).

—You and any other person having an interest in doing so may file an application for review where the assessor did not alter the roll although an event made an alteration compulsory under the Act. In that case, the application for review must be filed before the end of the fiscal year following the period during which the event justifying the alteration occurred.

Procedure

To apply for review, you must:

1. Complete the form entitled “Application for review in respect of the property assessment roll”, available at the location indicated on the notice of assessment;
2. Hand in the form, duly completed, at the location indicated on the notice of assessment or send it by registered mail to that location, before the time limit;

3. Include any amount indicated on the notice of assessment.

Additional relevant information

—On request, the personnel on duty at the location determined for filing an application for review must assist you in completing the form.

—The assessor is bound to verify that any application for review submitted is well-founded and to reply to the applicant in writing. The assessor may propose an alteration or alterations to be made to the roll, in which case you have 30 days following the sending of the reply to accept. The assessor may, however, indicate that no alteration will be proposed.

—The assessor is bound to reply to an application for review before 1 September following the coming into force of the roll. That time limit may, however, be extended to the following 1 April; it is advisable to contact [enter the name of the municipal body responsible for assessment concerned] to obtain the applicable time limit.

—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 for review, before the immovable property division of the Administrative Tribunal of Québec.

Definitions

Property assessment roll means a public document containing information prescribed by the Act on each immovable situated in the territory of a municipality.

Unit of assessment means the greatest possible aggregate of immovables that: are owned by the same owner or the same group of owners in undivided ownership; are contiguous or would be contiguous if they were not separated by a watercourse, a thoroughfare or a public utility network; are used for a single primary purpose; and can normally and in the short term be transferred only as one whole and not in parts.

Market reference date means the date on which the conditions of the property market were considered to establish the values entered on the roll relative to the unit of assessment.

Median proportion means the statistical indicator used to express, in percentage, the proportion in which the values entered on a property assessment roll represent the actual value of the immovables of a municipality, on a particular date.

Comparative factor means the factor used to bring a value entered on the property assessment roll to the standardized value. It is the opposite of the median proportion.

Standardized value means the value representing the actual value of a unit of assessment, namely, its most likely sale price, on a particular date. It results from the multiplication of the value of the immovable entered on the assessment roll by the comparative factor of that roll (value of the immovable x comparative factor).

SCHEDULE X

(s. 8)

INFORMATION ON THE APPLICATION FOR REVIEW OF A NOTICE OF ASSESSMENT RELATIVE TO A BUSINESS ESTABLISHMENT

Information concerning your right to apply for an administrative review in respect of the roll of rental values

The Act respecting municipal taxation (sections 124 to 138.4) provides for an administrative review of any entry on the roll of rental values where an application for review has been filed. The review is provided to correct errors or omissions that escaped the notice of the assessor of the municipal body responsible for assessment concerned.

The assessor seized of an admissible application for review (see the “Procedure” section) must assess the merits of the contestation. Depending on the nature and accuracy of the grounds invoked in the application, the assessor may proceed with the review by means the assessor deems appropriate. During that review, the assessor may, in particular,

1. verify the various calculation parameters that resulted in the establishment of the value; and
2. meet with the applicant or visit the business establishment concerned.

Person who may apply for a review

Any person having an interest in contesting the correctness, existence or absence of an entry on the roll of rental values relative to a business establishment of which the person or another person is the occupant, may file an application for review in that regard with [enter the name of the municipal body responsible for assessment concerned].

A person bound to pay tax or compensation to the local municipality is deemed to have the interest required to make such an application.

Right to apply for a review and time limit

— During the first year of application of the roll of rental values, you may contest the correctness, existence or absence of an entry on the roll relative to the business establishment covered by this notice, by filing an application for review.

— To be admissible, an application for review must be filed **before 1 May 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 after that sending (except for business establishments valued at \$100,000 or more, for which the time limit is 120 days if the notice was sent after 31 December preceding the first year to which the roll applies).

— You and any other person having an interest in doing so may file an application for review where the assessor did not alter the roll although an event made an alteration compulsory under the Act. In that case, the application for review must be filed before the end of the fiscal year following the period during which the event justifying the alteration occurred.

Procedure

To apply for review, you must:

1. Complete the form entitled “Application for review in respect of the roll of rental values”, available at the location indicated on the notice of assessment;
2. Hand in the form, duly completed, at the location indicated on the notice of assessment or send it by registered mail to that location, before the time limit;
3. Include any amount indicated on the notice of assessment.

Additional relevant information

— On request, the personnel on duty at the location determined for filing an application for review must assist you in completing the form.

— The assessor is bound to verify that any application for review submitted is well-founded and to reply to the applicant in writing. The assessor may propose an alteration or alterations to be made to the roll, in which case you have 30 days following the sending of the reply to accept. The assessor may, however, indicate that no alteration will be proposed.

—The assessor is bound to reply to an application for review before 1 September following the coming into force of the roll. That time limit may, however, be extended to the following 1 April; it is advisable to contact [enter the name of the municipal body responsible for assessment concerned] to obtain the applicable time limit.

—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 for review, before the immovable property division of the Administrative Tribunal of Québec.

Definitions

Roll of rental values means a public document containing information prescribed by the Act on each business establishment situated in the territory of a municipality.

Business establishment means a unit or a part of a unit of assessment to be entered on the property assessment roll where an economic or administrative activity is carried on, for pecuniary gain or not.

Market reference date means the date on which the conditions of the property market were considered to establish the value entered on the roll in respect of the business establishment.

Median proportion means the statistical indicator used to express, in percentage, the proportion in which the values entered on a property assessment roll represent the actual value of the immovables of a municipality, on a particular date.

Comparative factor means the factor used to bring a value entered on the roll of rental values to the standardized value. It is the opposite of the median proportion.

Standardized value results from the multiplication of the value of the establishment entered on the roll of rental values by the comparative factor of that roll (value of the establishment x comparative factor).

SCHEDULE XI

(s. 18)

TEXT ON THE POTENTIAL GRANT

If you were 65 or over on 3 December [fiscal year preceding the fiscal year covered by the tax account] and you meet the conditions to be entitled for a grant for seniors to offset a municipal tax increase, use the information included to complete the Revenu Québec form *Grant for*

Seniors to Offset a Municipal Tax Increase (TP-1029. TM-V) and enclose it with your [fiscal year preceding the fiscal year concerned by the tax account] income tax return.

SCHEDULE XII

(s. 22)

TEXT ON THE FRONT OF THE NOTICE OF ALTERATION IN RESPECT OF A UNIT OF ASSESSMENT

The notice of alteration informs you that the municipal assessor has altered an entry or entries on the assessment roll relative to a unit of assessment that you own to take into account certain situations provided for in the Act respecting municipal taxation. An alteration may be required, in particular, following a change of owner, the demolition of a building or its construction.

The purpose of the notice is to

—specify the entries altered, the date of taking effect of the alteration and the ground invoked; and

—inform you on the recourse you have to contest the alterations in case of disagreement and the terms and conditions applicable.

SCHEDULE XIII

(s. 22)

TEXT ON THE FRONT OF THE NOTICE OF ALTERATION IN RESPECT OF A BUSINESS ESTABLISHMENT

The notice of alteration informs you that the municipal assessor has altered an entry or entries on the roll of rental values relative to a business establishment of which you are the occupant to take into account certain situations provided for in the Act respecting municipal taxation. An alteration may be required, in particular, following a change of occupant, the demolition of the business establishment or its construction.

The purpose of the notice is to

—specify the entries altered, the date of taking effect of the alteration and the grounds invoked; and

—inform you on the recourse you have to contest the alterations in case of disagreement and the terms and conditions applicable.

SCHEDULE XIV

(s. 22)

INFORMATION ON THE APPLICATION FOR REVIEW OF A NOTICE OF ALTERATION RELATIVE TO A UNIT OF ASSESSMENT**Information concerning your right to apply for an administrative review in respect of the property assessment roll**

The Act respecting municipal taxation (sections 124 to 138.4) provides for an administrative review of any entry on the property assessment roll where an application for review has been filed. The review is provided to correct errors or omissions that escaped the notice of the assessor of the municipal body responsible for assessment concerned.

The assessor seized of an admissible application for review (see the “Procedure” section) must assess the merits of the contestation. Depending on the nature and accuracy of the grounds invoked in the application, the assessor may proceed with the review by means the assessor deems appropriate. During that review, the assessor may, in particular,

1. verify the various calculation parameters that resulted in the establishment of the value; and
2. meet with the applicant or visit the immovable concerned.

Person who may apply for a review

Any person having an interest in contesting the correctness, existence or absence of an alteration to the property assessment roll relative to a unit of assessment the person or another person owns, may file an application for review in that regard with [enter the name of the municipal body responsible for assessment concerned].

A person bound to pay tax or compensation to the local municipality or the school board that uses the property assessment roll is deemed to have the interest required to make such an application.

Right to apply for a review and time limit

— When you receive a notice of alteration, you may contest the correctness of the alteration to the roll relative to the unit of assessment covered by this notice, by filing an application for review.

— To be admissible, an application for review must be filed **before the time limit** indicated on the notice of alteration. The time limit is whichever is the later: before 1 May following the coming into force of the assessment roll; or 60 days after the sending of this notice of alteration.

— You and any other person having an interest in doing so may file an application for review where the assessor did not alter the roll although an event made an alteration compulsory under the Act. In that case, the application for review must be filed before the end of the fiscal year following the period during which the event justifying the alteration occurred.

Procedure

To apply for review, you must:

1. Complete the form entitled “Application for review in respect of the property assessment roll”, available at the location indicated on the notice of alteration;
2. Hand in the form, duly completed, at the location indicated on the notice of alteration or send it by registered mail to that location, before the time limit;
3. Include any amount indicated on the notice of alteration.

Additional relevant information

— On request, the personnel on duty at the location determined for filing an application for review must assist you in completing the form.

— The assessor is bound to verify that any application for review submitted is well-founded and to reply to the applicant in writing. The assessor may propose an alteration or alterations to be made to the roll, in which case you have 30 days following the sending of the reply to accept. The assessor may, however, indicate that no alteration will be proposed.

— The assessor is bound to reply to an application for review before the later of 1 September following the coming into force of the roll or four months after the filing of the application.

— 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 for review, before the immovable property division of the Administrative Tribunal of Québec.

SCHEDULE XV

(s. 22)

INFORMATION ON THE APPLICATION FOR REVIEW OF A NOTICE OF ALTERATION IN RESPECT OF A BUSINESS ESTABLISHMENT**Information concerning your right to apply for an administrative review in respect of the roll of rental values**

The Act respecting municipal taxation (sections 124 to 138.4) provides for an administrative review of any entry on the roll of rental values where an application for review has been filed. The review is provided to correct errors or omissions that escaped the notice of the assessor of the municipal body responsible for assessment concerned.

The assessor seized of an admissible application for review (see the “Procedure” section) must assess the merits of the contestation. Depending on the nature and accuracy of the grounds invoked in the application, the assessor may proceed with the review by means the assessor deems appropriate. During that review, the assessor may, in particular,

1. verify the various calculation parameters that resulted in the establishment of the value; and
2. meet with the applicant or visit the business establishment concerned.

Person who may apply for a review

Any person having an interest in contesting the correctness, existence or absence of an entry on the roll of rental values relative to a business establishment of which the person or another person is the occupant, may file an application for review in that regard with [enter the name of the municipal body responsible for assessment concerned].

A person bound to pay tax or compensation to the local municipality is deemed to have the interest required to make such an application.

Right to apply for a review and time limit

—When you receive a notice of alteration, you may contest the correctness of the alteration to the roll relative to the business establishment covered by this notice, by filing an application for review.

—To be admissible, an application for review must be filed **before the time limit** indicated on the notice of alteration. The time limit is whichever is the later:

before 1 May following the coming into force of the roll of rental values; or 60 days after the sending of this notice of alteration.

—You and any other person having an interest in doing so may file an application for review where the assessor did not alter the roll although an event made an alteration compulsory under the Act. In that case, the application for review must be filed before the end of the fiscal year following the period during which the event justifying the alteration occurred.

Procedure

To apply for review, you must:

1. Complete the form entitled “Application for review in respect of the roll of rental values”, available at the location indicated on the notice of alteration;
2. Hand in the form, duly completed, at the location indicated on the notice of alteration or send it by registered mail to that location, before the time limit;
3. Include any amount indicated on the notice of alteration.

Additional relevant information

—On request, the personnel on duty at the location determined for filing an application for review must assist you in completing the form.

—The assessor is bound to verify that any application for review submitted is well-founded and to reply to the applicant in writing. The assessor may propose an alteration or alterations to be made to the roll, in which case you have 30 days following the sending of the reply to accept. The assessor may, however, indicate that no alteration will be proposed.

—The assessor is bound to reply to an application for review before the later of 1 September following the coming into force of the roll or four months after the filing of the application.

—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 for review, before the immovable property division of the Administrative Tribunal of Québec.

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