

Inform yourself first

For any questions concerning the evaluation of your property, please contact:

MRC Pontiac
602, route 301
Campbell's Bay (Québec) J0X 1K0

Phone: 819 648-5689
Fax: 819 648-5810

To obtain more detailed explanations on Municipal assessment of Province of Quebec, Please consult the following website:

www.mamrot.gouv.qc.ca/evaluation-fonciere/evaluation-fonciere-municipale-au-quebec/

Can we contest a value entered on the roll?

If the taxpayer is disagree with a municipal assessment value, the first thing to do is to communicate with the MRC Pontiac to the contact on the back of this flyer.

If there is a difference of opinion, the next step is to apply for a review, but only during the first year of a triennial roll and not later than April 30th, 2016, unless in the case that the said property already underwent modifications.

To do so, the taxpayer must fill out the application form for review provided for this purpose, entitled "Request for review of the property assessment roll", which can be picked up at the following address:

**MRC Pontiac
602, route 301
Campbell's Bay (Québec) J0X 1K0**

The form, duly filled out, must be returned not later than **April 30th, 2016, to the above mentioned address.**

The costs associated with your request will vary according to the value entered in the roll, and is required to process each request for revision. The payment must accompany your request for revision.

If modifications are made to your property during the three years which follow the deposit of the roll and if a new evaluation has been established, you can request a revision within the **60 days following the receipt of the notice of modification of the assessment roll; for those modifications only.**

Written Response

Under the terms and conditions of an Act Respecting Municipal taxation , the municipal assessor is required to verify the merits of all requests for revision that are submitted. They must also give a written reply to the applicant, informing him / her of their conclusions as to the revised evaluation of the immovable.

Each person who has made a request for revision and has not reached an understanding with the assessor may contest the decision before the Real-Estate Division of the Administrative Tribunal of Quebec (TAQ) within the **60 days following the post-marked reply from the assessor.**



YOUR PROPERTY ASSESSMENT ROLL



**Non-organized Territory
(TNO)**



YOUR PROPERTY ASSESSMENT ROLL

Under the terms and conditions of the Law governing Municipal Taxation, the MRC Pontiac has mandated the evaluation firm, Servitech Inc. to prepare the assessment roll for the Non-organized Territory (TNO). In doing so, they apply the laws and standards adopted by the Government of Quebec.



What is a property assessment roll?

A property assessment roll is an inventory of all real property within the municipal boundaries, and it includes the value of every property based on its actual value.

What is the actual value?

The Municipal Taxation Act specifies that the actual value of a property is its exchange value, or the price it would get in the free and open comparative market. This is the price that would most likely be paid for the sale of the property.

It is the basic tool used to calculate the amount of municipal and school taxes.

How do we determine the actual value?

To determine the actual value of a building, Servitech Inc. uses the description of the property as well as the measurements of the buildings erected there on, which were submitted by the Inspector during previous years.

Afterwards, for a residential property, the technicians and the assessors use two recognized approaches (Cost approach and Comparison approach) to determine the actual value.

- ♦ **The Cost approach:** is the estimate of a property's value by establishing its replacement cost, which is obtained by adding the value of the land to the cost of a new construction less the depreciations, for example the wear and tear on the building as a consequence of time.
- ♦ **The Comparison approach:** The actual value of a property is estimated from the sales price of properties with similar characteristics.

MAIN FACTORS which influence the residential value:

- ✓ Area;
- ✓ Land dimensions;
- ✓ Living area;
- ✓ Property age; we consider the construction date rectified in time with the renovations throughout the years;
- ✓ Materials used.

For properties which generate income in addition to the previous two approaches, the income approach is generally use.

- ♦ **The Income Approach:** is based on the assumption that the value of a property is directly related to the income it will generate over its economic lifetime.

When is the value determined?

The assessment roll is deposited every three (3) years, which is why we use the term "triennial roll".

The values which are registered within the roll take into account the condition of the real estate market on July 1st of the year preceding the deposit of the roll.

The assessment roll for 2016-2017-2018 of the Non-organized Territory (TNO) was deposited on October 30th, 2015. The values which are inscribed within, reflect the market conditions as of July 1st, 2014. They will serve as the basis for the calculation of the municipal taxes for the years 2016-2017-2018.