

# APPLICATION FOR REVIEW OF THE PROPERTY ASSESSMENT ROLL

*Do you feel that your property was not assessed correctly or that the information on the assessment roll is inaccurate? When a new property assessment roll is tabled or altered, anyone with an interest in a property can file an application for administrative review. Learn how to submit your application.*

The application for review is a procedure set out under the *Act respecting municipal taxation* through which a request can be made to have the city appraiser review information on the property assessment roll.

Please note that filing an application for review does not automatically mean that changes will be made to the roll. In all cases, applicants will receive a written response from the appraiser citing the grounds for his or her decision.

## Situations which may lead to the filing of an application for review:

1. Tabling of a new assessment roll  
**Application deadline**
  - Prior to May 1 following the coming into force of the assessment roll;

⇒ For the 2020-2021-2022 roll, the deadline is April 30, 2020.
2. Alteration of the roll by certificate, followed by the sending of a notice of alteration.  
**Application deadline**

Whichever date is later:

  - Prior to May 1 following the coming into force of the assessment roll
  - 60 days after the sending of the notice of alteration

⇒ The application can only concern the alteration made.
3. Notice of correction *ex officio* sent by the property appraiser to the owner informing him or her of a projected alteration.  
**Application deadline**

Whichever date is later:

  - Prior to May 1 following the coming into force of the assessment roll
  - 60 days following the sending of the notice of alteration
4. Alteration of the roll not made by the appraiser, in spite of an event that could have led to such an alteration.  
**Application deadline**

In the course of the financial year following the financial year in which the event justifying an alteration occurs.

*Before requesting an administrative review of the property assessment roll, we recommend that you check the selling price for comparable properties in your neighbourhood.*

To ensure that your application for administrative review is compliant and valid, you must meet the deadlines, complete the mandatory form provided for that purpose, and pay the related fees.

The 2020-2021-2022 rolls reflect the value of properties on July 1, 2018. Your application must take this into account.

Your application must briefly cite the grounds or arguments in support of the review (for example building defects, nuisances and its financial situation). Any relevant document must be included in your application to ensure that it can be properly processed.

The amount of taxes to be paid and the comparison of property values on the assessment roll are not considered valid grounds.

## How to apply

### By mail

Send two of the three copies of the completed application form by registered mail, with your payment, to:

Service de l'évaluation foncière de la Ville de Montréal (SEFVM)  
255 Boulevard Crémazie Est  
Bureau 600  
Montréal QC H2M 1L5

### Method of payment by mail

Certified cheque or money order payable to Ville de Montréal (*for all immovables in the agglomeration*)

### In person

Two options are offered:

- Go to one of the following SEFVM locations with your completed form and payment:
  - 255 Boulevard Crémazie Est, suite 600, Montréal
  - 1868 Boulevard des Sources, suite 500, Pointe-Claire

### Method of payment in person

- Cash
- Debit card or credit card (MasterCard, Visa)
- Certified cheque or money order payable to Ville de Montréal (*for all immovables in the agglomeration*)

### Fees:

Value on the assessment roll	Fee
Less than or equal to \$500,000	\$75
Greater than \$500,000 and less than or equal to \$2,000,000	\$300
Greater than \$2,000,000 and less than or equal to \$5,000,000	\$500
Greater than \$5,000,000	\$1,000

*\*The fees collected are non-reimbursable.*

## Contesting the city appraiser's decision

If a difference of opinion persists after your application for administrative review is processed, you may lodge an appeal with the immovable property section of the Tribunal administratif du Québec within 60 days.

### Customer service

Monday through Friday: 8:30 a.m. to noon and 1 p.m. to 4:30 p.m.

Friday: 8:30 a.m. to noon and 1 p.m. to 4 p.m.

Telephone: 514-280-EVAL (3825)