

Changes made to the roll are retroactive to the date the event occurred or the date on which the work was completed, without extending beyond the beginning of the previous fiscal year.

Only the owners for whom the property value is revised are informed of the changes via a notice of alteration.

Contesting the assessment

Any owner may apply for a review of the value or of any other data entered on the roll for his or her property. To contest, the owner must have solid grounds to believe that the value of the immovable, or any other information related to it, does not reflect the reality. To request such a review, the owner must complete the form *Application for review of the real estate assessment roll*. **Non-refundable fees and prescription periods apply.**

Effective from the deposit of the 2020-2021-2022 property assessment rolls, **you have until April 30, 2020** (deadline) to file an application for administrative review of the data entered on the new roll.



Contact us

Telephone: 514-280-3825

In person or by mail:

Service de l'évaluation foncière
255 Boulevard Crémazie Est, suite 600
Montréal, QC H2M 1L5

Service de l'évaluation foncière
1868 Boulevard des Sources, suite 500
Pointe-Claire, QC H9R 5R2

Montréal 

montreal.ca

Property assessment rolls



Jurisdiction and responsibility

Property assessment is an agglomeration power. Montréal has been designated as the municipal body responsible for assessment for the 16 cities of the Montréal agglomeration. The Service de l'évaluation foncière (SÉF) has therefore been entrusted with the mandate of producing, defending and updating the assessment rolls. The work is performed in accordance with the *Act respecting municipal taxation* and the relevant regulations.

The property assessment roll

The property assessment roll is a summary of the inventory of all immovables located in a municipality's territory. It contains quantitative and qualitative information and indicates the value of each immovable, regardless of its nature. In force for three municipal fiscal years, the assessment roll is primarily an instrument for sharing the tax burden among property owners. It also serves to allocate the funding of expenditures among different public bodies (e.g. metropolitan community). The assessment roll has three functions:

- indicate the information required for municipal and school taxation purposes
- ensure the transparency of Québec property taxation by allowing any interested person to access this information
- allow any taxpayer to compare the entries related to his or her property with those of other similar immovables

Source: Gouvernement du Québec

The most recent assessment rolls were deposited on September 11, 2019. They will be in force from January 1, 2020 to December 31, 2022. Unless modifications are made to the property, the actual value entered on the roll will be the same for all three years.

The property assessment rolls may be consulted online at montreal.ca, at your city hall or borough office and at the offices of the SÉF.

Your property's assessment is not the only factor involved in setting the property tax amount. The municipal budget, established according to the cost of services and the population's needs, also has an impact on the tax rate. It is therefore impossible to determine the amount of taxes to pay at the time when a new assessment roll is deposited.

Property value

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

To determine a property's actual value, the assessor considers the conditions of the real estate market as they were 18 months prior to the date that the property assessment roll came into force. For the 2020-2021-2022 roll, this date corresponds to July 1, 2018.

Three assessment approaches may be used by the assessor:

- **Cost approach**
new replacement cost of the building, from which any form of depreciation is subtracted and to which the market value of the land is added.
- **Comparison approach**
comparison of sales of similar properties, making the appropriate adjustments based on their differences with the assessed property.
- **Income approach**
capitalizing the net operating income of an immovable at a rate stemming from similar properties that have been sold.

In the case of residential properties, the main factors that determine the value are: the location; the land area; the size and age of the building, rectified to account for any major renovation or addition; and the quality of construction.

Updating the property assessment roll

The *Act respecting municipal taxation* provides that the roll must be amended to account for new construction or renovations or modifications made to the buildings or any other information entered on the roll. Updating the roll therefore consists of the set of operations necessary to update the information entered on the assessment roll. The assessor shall alter the roll to account for the following: change of owner; subdivision or combination of a lot; construction, demolition or destruction of a building; and improvement of an existing building.

Source : Gouvernement du Québec