

CAN I CONTEST A NEW ASSESSMENT?

If you feel that your new property assessment is inaccurate or if you notice a mistake or an omission, you are entitled to request an administrative review.

Inquire first!

Before you take any action, you first need to speak to an assessor of the Direction de l'évaluation, who will explain exactly how he determined the value of your property.

Then contest...

If you are still unhappy with the new property value appearing on the "Notice of change to the assessment roll," you can apply for a review within sixty (60) days of receipt of the "Notice of change to the assessment roll."

The instructions for applying for a review appear on the back of the notice.

QUESTIONS?

If you would like more information about the assessment roll, feel free to contact a staff member at the Direction de l'évaluation, who will be pleased to assist you.

Direction de l'évaluation de l'Agglomération de Longueuil – Service counter

789 boulevard Roland-Therrien
Longueuil, QC J4H 4A6

Business hours

Schedule from November to April

Monday to Friday

8:30 a.m. to 12 p.m. / 1 p.m. to 4:30 p.m.

Schedule from May to October

Closed Friday afternoons

Telephone 450-463-7177

Email evaluation@longueuil.quebec

longueuil.quebec/en/property-assessment



VISIT TO YOUR PROPERTY BY THE MUNICIPAL ASSESSOR

**INFORMATION DOCUMENT
FOR TAXPAYERS**

Most residents who are visited by an assessor question the reason for this visit and especially the consequences of it.

This document will answer all of your questions on this subject.



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100 %

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Agglomération
longueuil

WHY DOES THE ASSESSOR NEED TO VISIT MY PROPERTY?

The Direction de l'évaluation is legally required to establish and revise a property record containing qualitative and quantitative physical descriptions of each building located in the Agglomération de Longueuil, which encompasses the cities of Boucherville, Brossard, Longueuil, Saint-Bruno-de-Montarville, and Saint-Lambert.

Tabled every three years, the assessment roll is used to calculate property and school taxes, and to determine the value of each property on the basis of actual value.

When changes are made to a building, the assessment should be modified and an adjustment made to the tax bill already issued. This ensures fair and equitable treatment for all taxpayers. To maintain this equity, the assessor or his representative must be given access to your property to ask the questions needed to complete and update your file.

The following circumstances will prompt the Direction de l'évaluation to visit a property:

1. Work done after a permit is issued

In most cases, the inspection will be done after work is completed on the property, further to a permit issued by one of the cities of the Agglomération de Longueuil.

2. Sale of a property

The sale of a property will often give rise to an inspection in the months following the transaction. The Direction de l'évaluation will use this transaction in the real estate market analysis it performs in compiling the assessment roll. It must ensure that the building description appearing in its records corresponds to the property sold. It must also confirm the price, the context and conditions surrounding the sale.

3. Application of the systematic inspection program

The *Act respecting municipal taxation* (A.R.M.T., Sect. 36. 1) requires the Direction de l'évaluation to ensure, at least once every nine years, the accuracy of the data in its possession. Therefore, in order to verify the information in the assessment roll, properties that were not issued a construction permit or that were not visited after a sale will be visited at least once under this program.

WHO CAN VISIT MY PROPERTY?

The Direction de l'évaluation de l'Agglomération de Longueuil has a team of professional and impartial assessors who are all members of the Ordre des évaluateurs agréés du Québec (Order of accredited assessors of Québec). Their actions are governed by strict professional standards and a code of ethics.

The municipal assessor may delegate an inspection to his representative, the inspection technician, who is generally an employee of the Direction. He may also be employed by a private firm hired by the Direction to carry out this type of work.

The assessor or his representative are authorized to visit and examine properties situated throughout the entire Agglomération de Longueuil. They must carry a photo ID card, certified by the clerk, and explain the purpose of the visit.

An owner, occupant or representative who refuses access to the property, for no valid reason, is guilty of an offence and is liable to a fine. He must also produce or make available to the assessor any information regarding the property, either verbally or by means of a questionnaire.

Sections 15, 16 and 18 of the *Act respecting municipal taxation* describe these procedures in detail.

WHAT ARE THE CONSEQUENCES OF THIS VISIT?

Following an inspection, the Direction de l'évaluation will process the information compiled about the property, and the consequences of the visit will depend on the situation observed.

1. No changes are observed

If the inspection technician finds that no changes have been made to the property since the last inspection, there will be no consequences.

2. Minor changes are observed

If the inspection technician finds that minor changes have been made to the property, no change will be made to the assessment roll and no additional tax bill will be issued.

However, at the next three-year assessment roll, the information gathered by the inspection technician may be taken into consideration by the assessor in determining the new property value, which could increase slightly compared to that of neighbouring properties.

3. Significant changes are observed

If the inspection technician finds that significant changes have been made to the property, the file is referred to an assessor, who will establish the value to be added or, in some cases, deducted from the assessment roll, to reflect the new description of the building.

A "Notice of change to the assessment roll" is then sent to the owner informing him of his new property value, the effective date and the reason for the change. Note that the *Act respecting municipal taxation* allows the assessor to make changes retroactive to the current year and the previous year.

Following the "Notice of change to the assessment roll," an amended tax bill will be sent by the Direction des finances, reflecting the new value determined by the assessor based on the period in question.