

Get informed before contesting

For more information on the valuation of your property, please contact us at:

Ville de Métis-sur-Mer

**138, rue Principale
Métis-sur-Mer (Québec)
G0J 1S0
418 936-3255**

For more detailed explanations, consult this document from the Government of Quebec:
<https://bit.ly/3ZqpRWK>

or the Association des évaluateurs municipaux du Québec video:
www.bit.ly/4eVtRmC



If you feel that the value entered on the assessment roll does not reflect the real value of your property on the market reference date (July 1, 2023), here are the steps to follow:

1. First, contact your municipality using the contact details on the back of this leaflet;
2. Ask an Évimbec Ltée appraiser for more information about the valuation of your property. Call 418 775-8445, ext. 2826;
3. If, after taking these steps, you still have a difference of opinion on the value entered on the roll, you can file a request for administrative review no later than April 30, 2025.

How do I request a review? Complete the [Request for review of property assessment roll](#) form, [available online](#) or at the following address:

**MRC DE LA MITIS
1534, boulevard Jacques-Cartier
Mont-Joli (Québec) G5H 2V8**

Return it duly completed to the above address in person or by registered mail no later than April 30, 2025.

A fee, calculated on the basis of the value entered on the roll, applies to each request for review. This fee must be paid at the time you submit your request.

Processing and appeals

In accordance with the Act respecting municipal taxation, the assessor or his representative is required to verify the validity of your request and to send you a written response specifying his conclusions regarding the revised value of the property.

If no agreement is reached with the appraiser, you may file an appeal with the Real Estate Division of the Tribunal Administratif du Québec (TAQ). This recourse must be exercised within 60 days of receiving the appraiser's written response.

Important: The amount of taxes payable is not a valid reason for requesting a change to the roll.



UNDERSTANDING THE VALUATION OF YOUR PROPERTY

MRC de
La MITIS
VOTRE ANCRAGE POUR L'AVENIR



Ville de
MÉTIS-SUR-MER



Valuation of your property

In accordance with the Act respecting municipal taxation, the MRC de La Mitis has mandated the firm **Évimbec Ltée** to prepare and update the property assessment roll for the MRC's municipalities. This process is carried out in compliance with the regulations and standards established by the Quebec government.

Main factors influencing residential property values:

- ♦ The sector
- ♦ Lot dimensions Living area
- ♦ The age of the property, adjusted for any major renovations or additions
- ♦ Construction quality

What is a property assessment roll?

A property assessment roll is an inventory of all the immovable properties located on the territory of a municipality. It indicates, among other things, the value of each property based on its actual value.

What is real value?

The real value of a unit of valuation is its exchange value on a free market open to competition, ex. the most probable price that could be paid in a private sale under the following conditions:

1. The seller and buyer respectively wish to sell and buy the valuation unit, but are under no obligation to do so;
2. The seller and buyer are reasonably informed of the condition of the assessment unit, the use to which it is most likely to be put and real estate market conditions. (Excerpt from *the municipal taxation*, article 43)

The market reference date is July 1st, 2023, ex: 18 months before the 2025-2026-2027 triennial assessment roll comes into effect.

This value, entered on the property assessment roll, forms the basis for calculating municipal and school taxes.

How is the real value determined?

The real value of a property is established by analyzing the sale prices of properties sold within a targeted period, in order to respect the market reference date established by law.

For **single-family residential buildings**, technicians and appraisers use two recognized methods: the cost method and the comparison method.

Cost method: this involves

- ♦ estimating the value of the constructions (buildings and land improvements), to which is added the value of the land calculated using other methods.
- ♦ **Method from comparison:** it consists of estimating the most probable selling price of properties on the valuation roll, based on observation of the sales conditions of similar properties recently sold.

For properties generating rental income or housing economic activities, in addition to the two previous methods, the income method is generally used. This method assesses the value of a property based on its capacity to generate net income, both now and in the future.

When is the value determined?

The property assessment roll is submitted to the MRC every three years, which explains why it is called a triennial roll.

The values entered on the roll are calculated on the basis of real estate market conditions prevailing on July 1st of the year preceding its filing. These values remain valid for the entire duration of the triennial roll, except in the case of changes made to your unit of assessment when kept up to date in accordance with the conditions set out in section 174 of the *Act respecting municipal taxation*.

The 2025-2026 property assessment roll-2027 of the Town of Métis-sur-Mer was filed on October 31, 2024. The values it contains reflect real estate market conditions on July 1st, 2023.

