



# Evaluation role

2017-2018-2019






# Summary of the evaluation role

- ▶ Deposit date of the evaluation role (2017-2018-2019) : Fall 2016
- ▶ Effective date : January 1<sup>st</sup>, 2017
- ▶ Date of the evaluation : July 1<sup>st</sup>, 2015
- ▶ Number of evaluation units : 499




# What is an evaluation role?

- ▶ It is a summary of the inventory of properties located within the territory of a local municipality. Its main purpose is to indicate, for the municipal and school taxation, the value of each property on the basis of its real value.
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# What is the real value?

- ▶ The real or market value of a property is its exchange value located in the territory of a local municipality. In other words, it is the most likely price that a buyer would agree to pay, if that property was for sale.
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# When does an evaluation role come into effect?

- ▶ It comes into effect on January 1<sup>st</sup>, of the first year of the three year cycle.
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# What is the duration of the evaluation role?

- ▶ The assessor prepares the evaluation role every three years and is in effect for three consecutive fiscal years.
- ▶ Unless there are changes to the property, the actual value of the role is the same for the entire duration of the three year period.



# Can the evaluation role be modified during this three year period?

- ▶ When there is an update, the evaluation role can be modified for various reasons. Especially in the case of renovations or enlarging your home.
  - ▶ In these cases, certain information found on the role, such as the value of the property, will be modified to reflect the changes of this property.
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# Can we contest the value of the role?

- ▶ Between the deposit of the evaluation role and May 1st following the coming into effect of the said role, an application can be filed to contest the value of a property registered on this role.
- ▶ This means that the right to contest **can only be made during the first year of the role**, except in the case of an update.





# Who can contest?

- ▶ Anyone with any interest can contest. Thus, the person who owns or the person who rents the property can exercise this right since the property taxes influence his rent.
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# What could the appeal be based on?

- ▶ Based on the «**standardized value**» on the tax account, the question is: if this property is put up for sale on the «**market date**» indicated on this account, could we have found a buyer at this price? If the answer is negative, there would be an opportunity to contest.

# How do we contest?


- ▶ At the municipal office in Grosse-Ile or at Municipalité des Îles, ask for the form «Application for review of the real estate assessment roll».
- ▶ To review a property, fees are charged depending on the value of the property :

From \$0,1 to \$99 999	-	\$40
From \$100 000 to \$249 999	-	\$60
From \$250 000 to \$499 999	-	\$75
From \$500 000 to \$999 999	-	\$150
From \$1 000 000 to 1 999 999	-	\$300
From \$2 000 000 to 4 999 999	-	\$500
From \$5 000 000 to 999 999 999	-	\$1000



# If I contest, do I have to pay my property tax account on time?

- ▶ To contest an evaluation does not relieve the taxpayer of the obligation to pay all taxes applicable to that property. However, if the value of the property decreases following the assessment, the Municipality will refund the taxes for this portion.



# Number of units on the evaluation role of the Municipality of Grosse-Ile:

- **246** Residential
- **2** Manufacturing industries
- **19** Commerce and services
- **3** Production and extraction of natural resources
- **229** Unexploited lands

➤ **TOTAL 499 units**

# Distribution and variations in taxable and non-taxable values

VALUE OF THE EVALUATION ROLE (2017-2018-2019)	DISTRIBUTION	VARIATIONS (2017-2018-2019)-(2014-2015-2016)	%
Taxable values	28 214 800	-230 100	-0.81%
Non-taxable values	5 872 600	-29 900	-0.51%
<b>TOTAL</b>	<b>34 087 400</b>	<b>-260 000</b>	<b>-0.76%</b>

VALUE OF THE EVALUATION ROLE (2014-2015-2016)	DISTRIBUTION
Taxable values	28 444 900
Non-taxable values	5 902 500
<b>TOTAL</b>	<b>34 347 400</b>

# Comparative statement of distributions and variations in **taxable** values by category

As of July 1st, 2015

As of July 1st, 2012

# Category	Inventory by category	Values of the evaluation role (2017-2018-2019)	Values of the evaluation role (2014-2015-2016)	Variation	%
<b>1</b>	<b>Residential</b>	<b>18 171 800</b>	<b>17 614 300</b>	<b>557 500</b>	<b>3.17%</b>
	Single family residence	16 055 600	15 558 100	497 500	3.20%
	2 unit residence	825 800	797 000	28 800	3.61%
	10-19 unit residence	328 400	295 900	32 500	10.98%
	Cottage	141 700	134 500	7 200	5.35%
	Mobile home	283 300	280 600	2 700	0.96%
	Other	537 000	548 200	-11 200	-2.04%
<b>2-3</b>	<b>Industrial</b>	<b>223 700</b>	<b>209 900</b>	<b>13 800</b>	<b>6.57%</b>
<b>4-5-6-7</b>	<b>Commerce and services</b>	<b>600 700</b>	<b>603 700</b>	<b>-3 000</b>	<b>-0.5%</b>
<b>8</b>	<b>Production and extraction of natural resources</b>	<b>8 361 500</b>	<b>9 197 900</b>	<b>-836 400</b>	<b>-9.09%</b>
<b>9</b>	<b>Unexploited land</b>	<b>857 100</b>	<b>819 100</b>	<b>38 000</b>	<b>4.64%</b>
	<b>TOTAL</b>	<b>28 214 800</b>	<b>28 444 900</b>	<b>-230 100</b>	<b>-0.81%</b>

# Comparative statement of distributions and variations in **non-taxable** values by category

Category	As of July 1st, 2015	As of July 1st, 2012	Variation	%
	Values of the evaluation role (2017-2018-2019)	Values of the evaluation role (2014-2015-2016)		
Government of Canada	633 500	625 100	8 400	1.34%
Government of Quebec	568 900	568 400	500	0.09%
Health and Social Services	206 500	199 100	7 400	3.72%
Elementary and High Schools	1 830 800	1 775 100	55 700	3.14%
Other non-taxable property	2 632 900	2 734 800	-101 900	-3.73%
<b>TOTAL</b>	<b>5 872 600</b>	<b>5 902 500</b>	<b>-29 900</b>	<b>-0.51%</b>



# TOTAL OF THE EVALUATION ROLE

As of July 1st, 2015

As of July 1st, 2012

# Category	Inventory by category	Values of the evaluation role (2017-2018-2019)	Values of the evaluation role (2014-2015-2016)	Variation	%
1	Residential	18 171 800	17 614 300	557 500	3.17%
2-3	Industrial	223 700	209 900	13 800	6.57%
4-5-6-7	Commerce and services	600 700	603 700	-3 000	-0.5%
8	Production and extraction of natural resources	8 361 500	9 197 900	-836 400	-9.09%
9	Unexploited land	857 100	819 100	38 000	4.64%
	<b>TOTAL (taxable)</b>	<b>28 214 800</b>	<b>28 444 900</b>	<b>-230 100</b>	<b>-0.81%</b>
	Government of Canada	633 500	625 100	8 400	1.34%
	Government of Quebec	568 900	568 400	500	0.09%
	Health and Social Services	206 500	199 100	7 400	3.72%
	Elementary and High Schools	1 830 800	1 775 100	55 700	3.14%
	Other non-taxable property	2 632 900	2 734 800	-101 900	-3.73%
	<b>TOTAL (non-taxable)</b>	<b>5 872 600</b>	<b>5 902 500</b>	<b>-29 900</b>	<b>-0.51%</b>
	<b>TOTAL OF THE ROLE</b>	<b>34 087 400</b>	<b>34 347 400</b>	<b>-260 000</b>	<b>-0.76%</b>

# Statistics of residential properties (average)

Category	2015	2012	Variation	%
1 unit	\$ 79 879	\$ 77 403	\$ 2 476	3.20%
2 units	\$137 633	\$132 833	\$ 4 800	3.61%
10-19 units	\$328 400	\$295 900	\$32 500	10.98%
Cottage	\$ 35 425	\$ 33 625	\$ 1 800	5.35%
Mobile home	\$ 56 600	\$ 56 120	\$ 480	0.85%
Other residential property	\$ 18 517	\$ 18 903	\$ - 386	-2.04%
<b>Grosse-Ile residential</b>	<b>\$ 73 869</b>	<b>\$ 71 603</b>	<b>\$ 2 266</b>	<b>3.16%</b>