



Evaluation role

2020-2021-2022





Summary of the evaluation role

- ▶ Deposit date of the evaluation role (2020-2021-2022) : Fall 2019
- ▶ Effective date : January 1st, 2020
- ▶ Date of the evaluation : July 1st, 2018
- ▶ Number of evaluation units : 505




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 1st, 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.
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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.
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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:

- **248** Residential
- **2** Manufacturing industries
- **18** Commerce and services
- **3** Production and extraction of natural resources
- **234** Unexploited lands

➤ **TOTAL 505 units**

Distribution and variations in taxable and non-taxable values

VALUE OF THE EVALUATION ROLE (2020-2021-2022)	DISTRIBUTION	VARIATIONS (2020-2021-2022)-(2017-2018-2019)	%
Taxable values	33 392 800	4 180 900	14.31%
Non-taxable values	6 777 300	411 000	6.46%
TOTAL	40 170 100	4 591 900	12.91%

VALUE OF THE EVALUATION ROLE (2017-2018-2019)	DISTRIBUTION
Taxable values	29 211 900
Non-taxable values	6 366 300
TOTAL	35 578 200

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

As of July 1st, 2018

As of July 1st, 2015

# Category	Inventory by category	Values of the evaluation role (2020-2021-2022)	Values of the evaluation role (2017-2018-2019)	Variation	%
1	Residential	21 870 200	18 978 800	2 891 400	15.23%
	Single family residence	19 467 100	16 791 000	2 676 100	15.94%
	2 unit residence	1 017 200	920 700	96 500	10.48%
	10-19 unit residence	341 400	328 400	13 000	3.96%
	Cottage	136 600	130 600	6 000	4.59%
	Mobile home	174 500	153 000	21 500	14.05%
	Other	733 400	655 100	78 300	11.95%
2-3	Industrial	303 000	223 700	79 300	35.45%
4-5-6-7	Commerce and services	605 500	516 000	89 500	17.34%
8	Production and extraction of natural resources	9 433 900	8 530 900	903 000	10.59%
9	Unexploited land	1 180 200	962 500	217 700	22.62%
	TOTAL	33 392 800	29 211 900	4 180 900	14.31%

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

Category	As of July 1st, 2018	As of July 1st, 2015	Variation	%
	Values of the evaluation role (2020-2021-2022)	Values of the evaluation role (2017-2018-2019)		
Government of Canada	659 200	633 500	25 700	4.06%
Government of Quebec	1 373 300	1 367 000	6 300	0.46%
Health and Social Services	273 800	206 500	67 300	32.59%
Elementary and High Schools	1 914 800	1 830 800	84 000	4.59%
Other non-taxable property	2 556 200	2 328 500	227 700	9.78%
TOTAL	6 777 300	6 366 300	411 000	6.46%

TOTAL OF THE EVALUATION ROLE

As of July 1st, 2018

As of July 1st, 2015

# Category	Inventory by category	Values of the evaluation role (2020-2021-2022)	Values of the evaluation role (2017-2018-2019)	Variation	%
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	TOTAL (taxable)	33 392 800	29 211 900	4 180 900	14.31%
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	Elementary and High Schools	1 914 800	1 830 800	84 000	4.59%
	Other non-taxable property	2 556 200	2 328 500	227 700	9.78%
	TOTAL (non-taxable)	6 777 300	6 366 300	411 000	6.46%
	TOTAL OF THE ROLE	40 170 100	35 578 200	4 591 900	12.91%

Statistics of residential properties (average)

Category	2018	2015	Variation	%
1 unit	96 851	83 537	13 314	15.94%
2 units	145 314	131 529	13 785	10.48%
10-19 units	341 400	328 400	13 000	3.96%
Cottage	45 533	43533	2 000	4.59%
Mobile home	58 167	51 000	7 167	14.05%
Other residential property	22 224	19 852	2 372	11.95%
Grosse-Ile residential	88 186	76 527	11 659	15.24%