



# Evaluation role

2023-2024-2025






# Summary of the evaluation role

- ▶ Deposit date of the evaluation role (2023-2024-2025) : Sept. 14, 2022
- ▶ Effective date : January 1<sup>st</sup>, 2023
- ▶ Date of the evaluation : July 1<sup>st</sup>, 2021
- ▶ Number of evaluation units : 513




# 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:

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

➤ **TOTAL 513 units**

# Distribution and variations in taxable and non-taxable values

VALUE OF THE EVALUATION ROLE (2023-2024-2025)	DISTRIBUTION	VARIATIONS (2023-2024-2025)-(2020-2021-2022)	%
Taxable values	41 160 300	6 459 100	18.61%
Non-taxable values	8 306 400	1 128 800	15.73%
<b>TOTAL</b>	<b>49 466 700</b>	<b>7 587 900</b>	<b>18.12%</b>

VALUE OF THE EVALUATION ROLE (2020-2021-2022)	DISTRIBUTION
Taxable values	34 701 200
Non-taxable values	7 177 600
<b>TOTAL</b>	<b>41 878 800</b>

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

As of July 1st, 2021

As of July 1st, 2018

# Category	Inventory by category	Values of the evaluation role (2023-2024-2025)	Values of the evaluation role (2020-2021-2022)	Variation	%
<b>1</b>	<b>Residential</b>	<b>27 711 800</b>	<b>22 800 900</b>	<b>4 910 900</b>	<b>21.54%</b>
	Single family residence	24 774 400	20 359 600	4 414 800	21.68%
	2 unit residence	998 600	832 100	166 500	20.01%
	10-19 unit residence	470 700	341 400	129 300	37.87%
	Cottage	163 800	136 600	27 200	19.91%
	Mobile home	294 600	253 100	41 500	16.40%
	Other	1 009 700	878 100	131 600	14.99%
<b>2-3</b>	<b>Industrial</b>	<b>895 600</b>	<b>726 800</b>	<b>168 800</b>	<b>23.23%</b>
<b>4-5-6-7</b>	<b>Commerce and services</b>	<b>771 300</b>	<b>658 700</b>	<b>112 600</b>	<b>17.09%</b>
<b>8</b>	<b>Production and extraction of natural resources</b>	<b>10 571 700</b>	<b>9 425 600</b>	<b>1 146 100</b>	<b>12.16%</b>
<b>9</b>	<b>Unexploited land</b>	<b>1 209 900</b>	<b>1 089 200</b>	<b>120 700</b>	<b>11.08%</b>
	<b>TOTAL</b>	<b>41 160 300</b>	<b>34 701 200</b>	<b>6 459 100</b>	<b>18.61%</b>

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

Category	As of July 1st, 2021	As of July 1st, 2018	Variation	%
	Values of the evaluation role (2023-2024-2025)	Values of the evaluation role (2020-2021-2022)		
Government of Canada	715 300	665 500	49 800	7.48%
Government of Quebec	1 442 200	1 373 300	68 900	5.02%
Health and Social Services	711 000	665 300	45 700	6.87%
Elementary and High Schools	2 265 100	1 914 800	350 300	18.29%
Other non-taxable property	3 172 800	2 558 700	614 100	24.00%
<b>TOTAL</b>	<b>8 306 400</b>	<b>7 177 600</b>	<b>1 128 800</b>	<b>15.73%</b>



# TOTAL OF THE EVALUATION ROLE

As of July 1st, 2021

As of July 1st, 2018

# Category	Inventory by category	Values of the evaluation role (2023-2024-2025)	Values of the evaluation role (2020-2021-2022)	Variation	%
1	Residential	27 711 800	22 800 900	4 910 900	21.54%
2-3	Industrial	895 600	726 800	168 800	23.23%
4-5-6-7	Commerce and services	771 300	658 700	112 600	17.09%
8	Production and extraction of natural resources	10 571 700	9 425 600	1 146 100	12.16%
9	Unexploited land	1 209 900	1 089 200	120 700	11.08%
	<b>TOTAL (taxable)</b>	<b>41 160 300</b>	<b>34 701 200</b>	<b>6 459 100</b>	<b>18.61%</b>
	Government of Canada	715 300	665 500	49 800	7.48%
	Government of Quebec	1 442 200	1 373 300	68 900	5.02%
	Health and Social Services	711 000	665 300	45 700	6.87%
	Elementary and High Schools	2 265 100	1 914 800	350 300	18.29%
	Other non-taxable property	3 172 800	2 558 700	614 100	24.00%
	<b>TOTAL (non-taxable)</b>	<b>8 306 400</b>	<b>7 177 600</b>	<b>1 128 800</b>	<b>15.73%</b>
	<b>TOTAL OF THE ROLE</b>	<b>49 466 700</b>	<b>41 878 800</b>	<b>7 587 900</b>	<b>18.12%</b>

# Statistics of residential properties (average)

Category	2021	2018	Variation	%
1 unit	120 264	98 833	21 431	21.68%
2 units	166 433	138 683	27 750	20.01%
10-19 units	470 700	341 400	129 300	37.87%
Cottage	54 600	45 533	9 067	19.91%
Mobile home	73 650	63 275	10 375	16.40%
Other residential property	27 289	23 732	3 557	14.99%
<b>Grosse-Ile residential</b>	<b>107 828</b>	<b>88 719</b>	<b>19 109</b>	<b>21.55%</b>