

## **Complaint**

Complaints that have the same purpose and are relative to the modifications that concern the same evaluation unit or the same place of business, are considered as **one unique** complaint when filed simultaneously.

## **Assistance**

The MRC employees or those of the Assessment Department will be able to assist any person who requires help to fill out the application for review of the real estate assessment roll or the rental value and to calculate the sum of money.



## **Municipalité régionale de comté (MRC) de Coaticook**

**The application for review must  
be sent by registered mail or be  
completed in person to**

MRC de Coaticook  
294, rue St-Jacques Nord  
Coaticook (Québec) J1A 2R3



(819) 849-9166



(819) 849-4320

**APPLICATION FOR REVIEW OF  
THE REAL ESTATE ASSESSMENT  
ROLL**

### **EXPLANATORY DOCUMENT**

Under *The Municipal Taxation Act*, an appeal to the review of Tribunal administrative of Quebec (TAQ) must be proceeded by a request for review addressed to the MRC de Coaticook, a municipal body responsible for assessments. The appeal will be treated by the MRC assessor.

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*This document is for information purpose only, it  
do not replace or be substitute to the law.*

## **Taxable rate**

A person who files an application for review, duly filled out, at the MRC or sends it by **registered mail** must include the sum of money required.

The sum of money is determined by the following categories for each unit of evaluation and for each place of business :

1. **\$ 40**, when the complaint is based on an evaluation unit whose real estate value registered on the roll is less than **\$ 100 000**;
2. **\$ 60**, when the complaint is based on an evaluation unit whose real estate value registered on the roll is equal to or greater than **\$ 100 000** and less than **\$ 250 000**;
3. **\$ 75**, when the complaint is based on an evaluation unit whose real estate value registered on the roll is equal to or greater than **\$ 250 000** and less than **\$ 500 000**;
4. **\$ 150**, when the complaint is based on an evaluation unit whose real estate value registered on the roll is equal to or greater than **\$ 500 000** and less than **\$ 1 000 000**;
5. **\$ 300**, when the complaint is based on an evaluation unit whose real estate value registered on the roll is equal to or greater than **\$ 1 000 000** and less than **\$ 2 000 000**;
6. **\$ 500**, when the complaint is based on an evaluation unit whose real estate value registered on the roll is equal to or greater than **\$ 2 000 000** and less than **\$ 5 000 000**;
7. **\$ 1 000**, when the complaint is based on an evaluation unit whose real estate value registered on the roll is equal to or more than **\$ 5 000 000** ;
8. **\$ 40**, when the complaint is based on a business place whose real estate value registered on the roll is less than **\$ 50 000**;
9. **\$ 75**, when the complaint is based on a business place whose real estate value registered on the roll is equal to or greater than **\$ 50 000** and less than **\$ 100 000**;
10. **\$ 140**, when the complaint is based on a business place whose real estate value registered on the roll is equal to or greater than **\$ 100 000**.

A sum of **\$ 40** is required when the complaint does not apply to one or the other categories mentioned above.

### ★ ★ **Payment of the plaintiff** ★ ★

The sum of money is payable to the MRC de Coaticook in legal money, by certified cheque or money order.

The sum of money must be included to the application for review of the real estate assessment roll or the rental value, otherwise the application will not be accepted.