



Important information on assessments and taxation

The tax base is the value used each year to calculate most of the taxes that make up your account. It represents the value of your property as shown on the property assessment roll. A new property assessment roll is filed, generally, every 3 years and may result in an increase in property values.

The tax rates are determined each year by taking into account the value of all properties and the revenues expected to provide the municipality's services. They are applied to each \$100 of the tax base. The assessment roll reflects the trend of the real estate market and considering a significant increase in the property assessment roll 2023-2025 the municipality adjusts the rates to take into account the variations in values when it prepares its budget.

Here is the comparison of the distribution of taxes and compensations 2022 versus 2023:

2022	2023
General Municipal Tax 1.07 per \$100.00	\$0 .92 per \$100.00
MRC Tax 0.155 per \$100	\$0 .12 per \$100
Sûreté du Québec tax 0.087 per \$100	\$0 .061 per \$100
Municipal hall tax \$13.54	13,54\$
Garbage, recycling and compost 205,00\$	205,00\$
Fire truck 33. 86\$	33.86\$
Septic tanks (2 years) 120.00\$	150,00\$
Septic tanks (4 years) 60. 00\$	75.00\$

Under the Act respecting municipal taxation, the Gatineau Valley MRC assessment department prepares and maintains the property assessment roll for the municipality. The obligation of an assessment service is to prepare assessment rolls that are in line with the local reality and to ensure that these documents become true tax sharing tools for the municipality.

2023 is a triennial roll year so the vast majority of properties located in Denholm have been assessed with the current real estate market value in mind, thus securities values have increased considerably, in some cases by as much as 200%.

These results have resulted in a year of significant adjustments to the tax bills of the municipality's taxpayers. The combination of the increase in assessments and the considerable increase in municipal expenses (budget forecasts) means that for a large majority of properties, the tax bill will increase considerably.

The previous press release regarding the tax and assessment increases seemed to point only to certain problems in the assessment department of our MRC and we would like to rectify that the vast majority of the tax increase for each property is a combination of the assessment increase and **a considerable increase in municipal expenses.**



Municipalité de Denholm

Here are some examples of tax account fluctuations,

Property valued at \$300,000 with no change:

Tax bill 2022 : 4 368\$ Tax bill 2023 : 3 780\$ Difference : **-588\$**

Property that goes from 150 000\$ to 185 000\$:

Tax bill 2022 : 2 400\$ Tax bill 2023 : 2 515\$ Difference : **+115\$**

Property that goes from 150 000\$ to 300 000\$:

Tax bill 2022 : 2 400\$ Tax bill 2023 : 3 780\$ Difference : **+1 380\$**

Property that goes from 292 000\$ to 551 000\$:

Tax bill 2022 : 3 920\$ Tax bill 2023 : 6 544\$ Difference : **+2 624\$**

If you do not agree with your assessment, get informed to avoid unnecessary steps. An appraiser from the MRC's assessment department will answer your questions. Before contesting, do your homework. There must be serious reasons for requesting a review. You must have significant evidence to support your arguments. It's not about checking the increase in value with the old assessment or the difference with your neighbors. Instead, ask yourself: does the amount reflect the value of my property at the time of the assessment? If you answer yes, it will be very difficult to make representations to the administrative tribunal. Remember, you have the burden of proof.

Be on time as the application for review must be made before April 30, 2023.

If you have any questions about the value of your property, call 819 463-3241, ext. 250.

More information and procedures are available online at:

<https://www.mrcvg.qc.ca/index.php/evaluation-fonciere>

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