



## Québec Property Tax Services

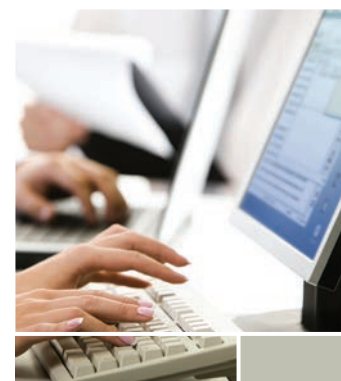
Ryan's Property Tax professionals have years of proven experience navigating Québec's complex property tax system. Properties in Québec are assessed at market value on a triennial basis, with differing reassessment dates depending on the municipal location within the province. Even though the assessment is valid for a duration of three years, the taxpayer can only appeal the assessment in the first year of the triennial reassessment.

In addition to the assessment of real property, certain equipment and fixtures, such as warehouse racking, electrical and mechanical systems within manufacturing facilities, as well as machinery foundations, may also be assessed.

Property assessment values are continually impacted by ongoing legislative developments and economic and general market influences that lead to issues relating to the correct determination of the market value standard. Ryan's extensive assessment and taxation review methodologies assist our clients in the determination of the validity of their property's assessment.

Ryan's valuation solutions assist our clients in achieving the lowest assessment possible, taking into account all correctness and equity considerations by undertaking the following:

- ▶ Reviewing all current value, omitted, and/or supplementary assessments
- ▶ Analyzing relevant market and industry-specific data
- ▶ Independently determining our client's property value based on standard appraisal methodology, utilizing the cost, income, and sales comparison approaches to value
- ▶ Filing any applicable applications for assessment adjustments, such as the case of partial or complete demolition of any part of a property
- ▶ Reporting and consolidating our findings and valuation conclusions into a Request for Reconsideration (informal appeal) or formal assessment appeal to the Tribunal Administratif du Québec, if required or deemed necessary
- ▶ Monitoring and reporting to our clients on the current property assessment, tax status, and the provision of tax projections for budgeting and long-range property/portfolio planning purposes



### Milestone Dates

**Important dates in the triennial assessment process for Québec properties are as follows:**

Request for Reconsideration Filing Deadline

**April 30th of the first year of the deposit of the triennial taxation roll**

Tribunal Administratif du Québec Filing Deadline

**60 days following the assessor's response to the Request for Reconsideration**

## Assessment Reconsideration and Appeal

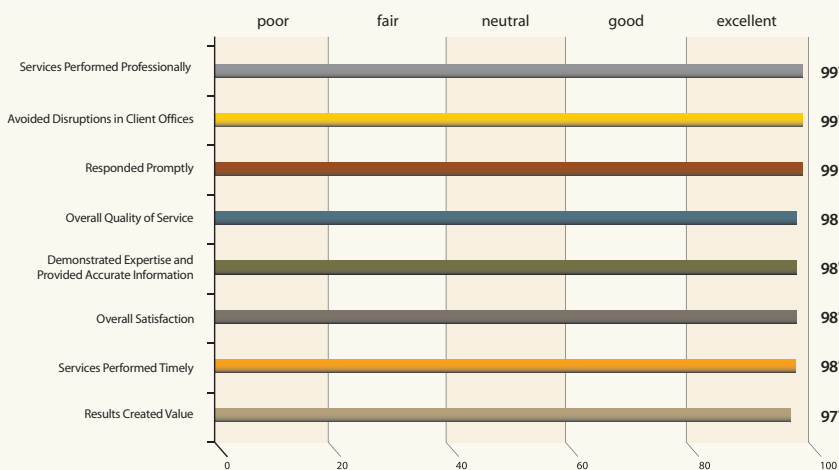
Ryan's comprehensive valuation and reporting ensures that our clients are fully aware of their property assessment position and provides substantiated recommendations to arrive at the best approach to minimize property tax liabilities. If an assessment appeal is deemed necessary, Ryan will guide clients through the two possible avenues available for contesting assessments in Québec. Should a client choose to file a Request for Reconsideration, Ryan will prepare all required filings and provide full representation to the assessing authority. If the Request for Reconsideration is denied and/or the results are unsatisfactory, we will secure the required legal counsel to file an appeal before the Tribunal Administratif du Québec, subsequent to client approval. Ryan will coordinate all efforts in respect to the appeal on behalf of our clients and provide expert witness testimony, as required. Ryan's valuation and assessment professionals maintain the proper credentials to provide expert witness testimony in all valuation and assessment matters.

## World-Class Client Service

Ryan's commitment to superior client service means that our clients' priorities are our priorities, and our clients appreciate the difference our approach provides. In a recent independent client survey, our clients ranked us substantially above our competition. We were rated 98% in client satisfaction and expertise, with a score of 99% in professionalism, avoiding disruptions in client offices, and timeliness.



### Client Satisfaction Ratings



Source: Cvent Inc., March 2017

Ryan ULC provides clients with tax consulting, recovery, compliance, advocacy, technology and other client-related professional services. Ryan ULC is a constituent entity of Ryan International, a Swiss Verein. Ryan International is a Swiss Verein whose member firms and constituent entities form a leading network of tax advisory and consulting firms, each of which may be licensed to use the name "Ryan" in connection with providing tax advisory and consulting services to its clients. The member firms of Ryan International and their constituent entities operate throughout North America, Europe and Asia in accordance with local regulatory requirements but are not a part of a single international partnership. The responsibility for the provision of services to a client is defined in the terms of engagement between the client and the applicable member firm or constituent entity. Neither Ryan International nor any member firm or constituent entity of Ryan International is liable or responsible for the professional services performed by any other member firm or constituent entity. Ryan International is not itself engaged in the practice of providing professional services. Rather, it is an international umbrella entity organized as a Verein under Swiss law. Not all member firms and constituent entities provide the full range of services mentioned within this brochure. "Ryan" and "Firm" refer to the global organizational network and may refer to one or more of the member firms of Ryan International, each of which is a separate legal entity.

For additional information, please call **800.667.1600** or visit us at **ryan.com/canada**