



Québec

Property Assessment and Tax Information



QUERY	INTERPRETATION
<i>Date Assessment Roll Returned</i>	On or about 15th September preceding the 1st year of the three-year roll
<i>Assessment Appeal Deadlines</i>	30th April of the first year of the three-year roll
<i>Frequency Of Reassessment</i>	3-Year Cycle
<i>Circumstances of Supplemental Assessment</i>	Any changes as specifically provided by the law, on a continuing basis
<i>Base Date</i>	1st July, 1½ years prior to the 1st year of the three-year roll
<i>Status Date</i>	Same as Base Date
<i>When Are Tax Rates Struck</i>	By December
<ul style="list-style-type: none"> • <i>Payment Due Dates</i> • <i>When Penalties Apply</i> • <i>Installments</i> 	1st March & 1st July in General 30 Days After Due Date Yes, for most Municipalities
<i>Business Tax</i>	Yes and/or surtax on Non-Residential properties
<i>Machinery & Equipment</i>	Exempt when used for industrial production, agricultural operations or antipollution process
<i>Personal Property Tax</i>	No
<i>Gross Receipt Tax</i>	Only for gas distribution, no telecommunication & electric power systems

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.