

SAMPLE ASSESSMENT NOTICE



Property Assessment Notice

2027 Tax Year

June 1, 2026

In accordance with the Assessment Act, 2006, this assessment notice is an estimate of the actual value of the real property as of January 1, 2026.

9999
DOE, JOHN
7 SOME ROAD
SOMETOWN NL H0H 0H0

999901

Name/Address Correction

If the name or address on this notice is incorrect, it is important that you contact your municipality to update your information.

Your municipality will notify the Municipal Assessment Agency who will make the necessary changes to your property record.

This is the **mailing date**.

This is the **tax year**.

This area identifies the **base date**.

Important: You must contact your municipality (not the Municipal Assessment Agency) to update or correct your name or address.

This is the **owner's name and mailing address**.

1 Parcel ID: 999901
Property Address: 7 SOME ROAD
Municipality: SOMETOWN77

THIS IS NOT A TAX BILL
Tax Bills are issued by your Municipality

Box 1 – Parcel identification, property address, and the municipality where the property is located.

2

2027 Assessed Value	
NON-TAXABLE	\$0
TAXABLE	\$160,600
BUSINESS TENANT	\$0

The 2027 assessment is based on the values as of January 1, 2026. This is the value your municipality will use to calculate your 2027 property taxes.

Box 2 – Total assessed value.

3 APPEAL DEADLINE

If you wish to appeal your assessment, your appeal must be submitted online and include the \$25 appeal fee. A valid credit card is required to complete the online appeal. Appeals must be submitted no later than **July 31, 2026**. The appeal process is outlined on the reverse side.

Box 3 – The **deadline** to file an appeal.

4 QUESTIONS

Call us at 1-877-777-2807 or visit our website at www.maa.ca.

Box 4 – How to **contact us** if you have any questions.

5 QR CODE

You can scan this QR code using the camera on your smart phone to access the Municipal Assessment Agency website directly.



Box 5 – QR code to directly access our website.

Reverse – Notice FAQs, the Appeal Process, and the Notice of Appeal Form that outlines the appeal process, filing fee, etc.

SAMPLE ASSESSMENT NOTICE

FAQ's

Understanding your Assessment



Municipal
Assessment
Agency Inc.

Who does the assessment?

Your property assessment is completed by the Municipal Assessment Agency who provides professional, independent property assessments throughout Newfoundland and Labrador in accordance with the **Assessment Act, 2006**.

Does the Agency visit every property?

No, field visits are typically determined by property sales, newly-built properties, planned inspections, and physical changes reported by your municipality. Existing properties are also reviewed periodically to ensure assessment information is fair, accurate, and up-to-date. Verifying details in person enables the assessor to base the property's value on the most precise and reliable information.

How is property assessed?

Property is assessed at actual value¹ in accordance with the **Assessment Act, 2006**. Your assessment is determined by the market value as of the base date, January 1, 2026. When estimating the market value, the assessor analyzes property sales in the area and characteristics such as size, age, quality, condition, and location that vendors and purchasers consider when establishing a sale price.

¹Actual value means that being the market value of the fee simple² interest in the real property.

²Fee simple is absolute ownership unencumbered by any other interest or estate, subject only to limitations imposed by the governmental powers of taxation eminent domain, police power, and escheat (reference: Appraisal Institute of Canada).

What is the Assessment Base Date?

January 1 every year is the official base date – the point in time when property values are "set" for the upcoming tax year. This date is set by the province of Newfoundland and Labrador in accordance with the Assessment Act, 2006. Example: for the 2027 tax year, property values are based on the market as of **January 1, 2026**.

How long do I have to appeal?

You have 60 days from the date on your notice (**Box 3**) to file an appeal. After 60 days, you cannot appeal – even if you just opened the notice.

Should I Appeal?

- **Can I speak to someone about my assessment?** Call 1-877-777-2807 to discuss your file with an assessor and how the value was determined. Often we can resolve concerns without a formal appeal.
- **Can I obtain information on file regarding my property?** You can obtain a Property Summary Report by calling 1-877-777-2807 or by emailing info@maa.ca.
- **Can I view property assessment values on other properties in my neighbourhood?** Yes, values only. Visit our website at www.maa.ca/assessments/assessment-search/.

• What if I still wish to appeal?

- The appeal must be submitted no later than July 31, 2026. Late appeals will not be accepted.
- Visit maa.ca/propertyappeal to submit your appeal. A valid credit card is required to pay the \$25 appeal fee. **No other methods of payment will be accepted.**
- To start your appeal, you will need the following information (please refer to **Box 1**).
 - Parcel ID
 - Owner
 - Property Address

- **What happens after I appeal?** Upon receipt of your appeal, an assessor will review the property records along with any additional information presented. The assessor may contact you to discuss. A property inspection may also be required. The review results will be communicated to you by email. If you are still dissatisfied, instructions will be included on how to request a hearing.

For more frequently-asked questions, please visit <https://maa.ca/faqs/>.

FAQ Section – This area answers some frequently asked questions. More FAQs can be found at: <https://maa.ca/faqs/>

Notice of Appeal Form
The only way to file an appeal is online at: <https://maa.ca/appeals/file-an-appeal/>

Explanation of next steps