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- the value of a pro		1	Assessment Ga	cière au le janvi ip (see reverse)	er 2017		-		\vdash	the 20
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The Assessment Gap is the difference between the 2012 market value for a property and the 2012 capped value used for taxation purposes.

Note: if the difference between the Real Property Assessment and the Assessment for Taxation is greater than the Assessment Gap, this difference is attributed to the maximum 10% Spike Protection Mechanism.

*Spike Protection Mechanism

- (1) applicable to only residential owner occupied properties
- (2) increase in value applicable to new construction is not included in the spike protection mechanism
- (3) not applied to properties that sold in the previous year (2016)

losing "mailing" date to request a review