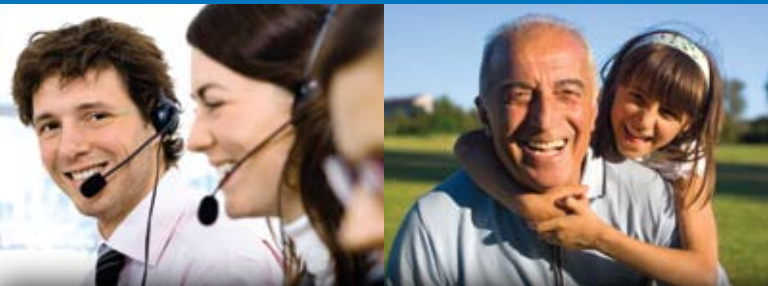




MUNICIPAL PROPERTY ASSESSMENT CORPORATION



**RESOLVING
PROPERTY ASSESSMENT
CONCERNS**

2009-2012 TAX YEARS



HOW MPAC ASSESSES PROPERTIES

MPAC's job is to accurately value and classify all properties in Ontario in compliance with the *Assessment Act* and related regulations.

To establish your property's assessed value, MPAC analyzes property sales in your community to determine the Current Value Assessment. This method is used by most assessment

jurisdictions in Canada and throughout the world. When assessing a residential property, we look at all of the key features that affect market value.

Five major factors that account for 85% of the value:

- location;
- lot dimensions;
- living area;
- age of the property, adjusted for any major renovations or additions; and
- quality of construction.

Examples of some other features that may affect value include:

- finished basements;
- garages;
- pools;
- fireplaces;
- number of bathrooms; and
- the type of heating and air conditioning.

Site features can also increase or decrease the assessed value of your property, such as:

- traffic patterns;
- being situated on a corner lot; and
- proximity to a golf course, hydro corridor, railway or green space.



WHAT TO DO IF YOU HAVE QUESTIONS ABOUT YOUR PROPERTY'S ASSESSED VALUE

Review your Property Assessment Notice to make sure that it contains the most up-to-date information about your property.

Ask yourself this question – could you have sold your property for its assessed value on the valuation date listed on your Property Assessment Notice? If you have more questions about your property's assessed value, there are steps you can take to have your concerns addressed.

STEP 1

Contact MPAC

Please call our Customer Contact Centre at 1 866 296-MPAC (6722). We are here to help you. We want to make your experience with MPAC a positive one. Please contact us with your questions or concerns.



STEP 2

Review the value of properties similar to yours

Comparing your assessment to similar sold and unsold properties in your area will help you determine its accuracy.

You can obtain information about your property and information on up to 24 additional properties of your choice and up to six selected by MPAC, **free of charge**. To do so, please:

Visit AboutMyProperty™ at www.mpac.ca:

Enter your personalized User ID and Password for AboutMyProperty™ included on your Notice and follow the instructions to register and obtain the information.

Alternatively, you may send a written request:

- Mail: MPAC
Attention: GRAD
P.O. Box 9808
Toronto ON M1S 5T9
- E-mail: enquiry@mpac.ca
- Fax (toll-free): 1 866 297-6703

AboutMyProperty™ @ www.mpac.ca

New features allow for easier searching of residential properties

When you visit AboutMyProperty™, you can use the interactive map or property address search to help you compare your assessment to the assessment of similar properties in your neighbourhood.

Through the map, you can view up to 100 Property Detail Snapshots to help you make an informed choice of what is a comparable property, or a property that is most similar to your own.

For areas of the province where mapping is not available, you can search at the municipal level through an address search. If you want to look up a property that is not in your neighbourhood, but still within your municipality, you can enter the address in the property search window to get a Property Detail Snapshot.

STEP 3

Ask MPAC to review your assessment through a Request for Reconsideration (RfR)

If you still do not believe your assessed value or classification is accurate, MPAC will review it **free of charge**. The deadline to file your RfR is **March 31** of the tax year.

There are two ways to file a RfR:

- The preferred method is to complete a RfR form. Forms are available at www.mpac.ca or call us and we'll send you a copy. You may also choose to file your RfR electronically through AboutMyProperty™. You will be able to attach documents, pictures and reports to accompany your RfR.
- Write a letter requesting a RfR.

In your letter, please include the 19-digit roll number on your Property Assessment Notice; your full name, address and phone number; and all the reasons why you feel your assessment is incorrect. Our mailing address is:

MPAC
P.O. Box 9808
Toronto ON M1S 5T9



Timeline for the RfR

You may request a RfR any time before **March 31** of the current tax year.

MPAC makes every attempt to review each request within 60 days. However, properties with unique or complex circumstances could take longer.

Once the RfR is completed, MPAC will notify you of the results of the review in writing. If an adjustment needs to be made, the municipality will also be informed of the change so that your property taxes can be adjusted accordingly.

FILING AN APPEAL WITH THE ASSESSMENT REVIEW BOARD (ARB)

You may also choose to file an Appeal with the ARB, an independent tribunal of the Ontario Ministry of the Attorney General.

RESIDENTIAL, FARM AND MANAGED FOREST PROPERTIES

If your property, or a portion of it, is classified as residential, farm or managed forest, you must first complete the RfR process with MPAC before you are eligible to file an Appeal with the ARB. The classification of your property is indicated on your Notice.

You have 90 days after MPAC has notified you of its decision on your RfR to file an Appeal with the ARB. The ARB has its own Appeal process. For more information, please contact the ARB at 1 800 263-3237 or 416 314-6900 or visit their website at www.arb.gov.on.ca.

To enquire about eligibility in the farm or managed forest classes or conservation land exemption, contact MPAC for more information.

If you wish to apply for eligibility you will need to file a RfR with the respective program administrator.

Farm Property Tax Class Program

Ontario Ministry of Agriculture and Food
www.omafra.gov.on.ca

Conservation Land Tax Incentive Program

Ministry of Natural Resources
www.mnr.gov.on.ca

Managed Forest Tax Incentive Program

Ontario Forestry Association
www.oforest.on.ca

or

Ontario Woodlot Association
www.ont-woodlot-assoc.org

OTHER PROPERTY TYPES

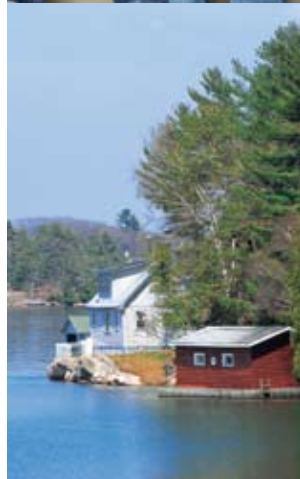
For any other property types, you can choose to **either** file a RfR with MPAC **or** file an Appeal with the ARB. However, if you choose to file with the ARB, the deadline to file your Appeal is March 31 of the tax year.

MPAC'S ROLE AT AN ARB HEARING

At an ARB hearing, the onus is on MPAC to prove the accuracy of the assessed value. MPAC will present comparable properties as evidence and will share that information with you prior to the hearing.

You will also be asked to provide evidence to support your position.

Ideally, you should select properties that are similar to yours (for example, neighbourhood, lot dimensions, living area, age of structure(s) and quality of construction). Please contact MPAC if you have any questions.



WHAT IS MPAC?

MPAC is a not-for-profit corporation funded by all Ontario municipalities. Our job is to value and classify your property.

To learn more about MPAC or if you have questions about your property's classification or assessed value, please call us or visit our website. If you have questions about your property taxes, please contact your local municipality/local taxing authority.

call

1 866 296-MPAC (6722)
1 877 889-MPAC (6722) TTY
Monday to Friday - 8 a.m. to 5 p.m.

e-mail

enquiry@mpac.ca

website

www.mpac.ca

fax

1 866 297-6703

write

P.O. Box 9808
Toronto ON M1S 5T9

MPAC's Vision is to deliver Property Assessment Excellence, to provide Outstanding Service and to earn your Trust... EVERYDAY.



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