



MUNICIPAL PROPERTY ASSESSMENT CORPORATION

February 16, 2016

To: Municipal Heads of Council, Finance Officers and  
Clerks, Treasurers and Tax Collectors

From: Carla Nell, Vice-President, Municipal and Stakeholder Relations

**Subject: Important changes for the 2016 Assessment Update**

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The 2016 Assessment Update introduces some of the most significant reforms to Ontario's property assessment system since 1998. These changes share a common goal – increased transparency, shared understanding of property assessments, and stability and predictability in the municipal tax base. With these laudable objectives in mind, a myriad of opportunities exist as we work cooperatively to implement improvements to Ontario's property tax regime. To that end, I am pleased to share some important highlights with you.

### **2016 Property Assessment Notices**

MPAC has put a great deal of effort into redesigning the 2016 Property Assessment Notice (PAN). The new design uses clear language and design principles, and integrates all of the statutory requirements surrounding property assessment information. The new PAN also includes details about how municipalities use MPAC's values and other relevant information about Ontario's assessment system.

In addition to a new design, Property Assessment Notices for **Residential** properties will be delivered up to five months earlier than ever before. The redesigned Notice and early mailing dates will help property owners to better understand their assessment and resolve concerns before the final assessment rolls for 2017 taxation are delivered to municipalities in December.

The 21-week Notice mailing schedule, which is staggered across the province, begins on April 4 of this year with Notices being delivered to occupied and vacant land properties that have a single Residential Taxable (RT) property tax class. Residential properties that have a seniors and disabled exemption or a commercial or industrial portion will be mailed in the Fall together with the Notices for farm, managed forest, commercial and industrial properties. **The 2016 Notice mailing schedule and corresponding Request for Reconsideration deadlines are attached for your information.**

For non-residential properties, we are continuing our pre-roll consultations by engaging municipalities and industry representatives on a variety of property types including large and special purpose business properties, multi-residential and farm properties.

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### **Sharing 2016 Base Year Valuations**

As increased transparency, shared understanding, stability and predictability in the municipal tax base are key objectives for MPAC during the 2016 Assessment Update, we have redesigned Municipal Connect™ to offer municipalities a modern and flexible way to access assessment information, including the preliminary 2016 base year values for the 2017 to 2020 tax years. The preliminary values for residential properties will be available in the new Municipal Connect starting early in the second quarter of this year; preliminary values for other property types will be made available as they are finalized.

Along with the newly designed Municipal Connect application, our Municipal and Stakeholder Relations team will engage with you and your staff early and often to discuss the preliminary values and MPAC's regular in-year maintenance activities.

### **Legislative Changes to Request for Reconsideration Deadline**

On December 10, 2015, Bill 144, Budget Measures Act, 2015 took effect resulting in significant changes to the Request for Reconsideration (RfR) process.

For the 2017 tax year, property owners will have 120 days from the Issue Date of their 2016 Property Assessment Notice to file a RfR. The historical March 31<sup>st</sup> RfR deadline does not apply for the 2017 tax year. The Issue Date and the unique RfR deadline will be included on every Property Assessment Notice. In response to each RfR, MPAC has up to 180 days to complete its review and respond to the property owner.

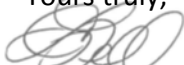
### **Better Service for Property Owners**

We appreciate how significant the 2016 Assessment Update is for property owners and we have developed an extensive outreach and engagement strategy to communicate the changes.

MPAC's online self-service tool, AboutMyProperty™, has been rebranded and simplified based on taxpayer research – providing property owners with an easy-to-use interface and improved navigation features. Visitors can learn more about how their property was assessed, view information we have on file, as well as compare it to other properties in their neighbourhood – additional information will also be available on-line without requiring those who visit AboutMyProperty to log in to the site. The enhanced tool will be available to property owners in correlation with Property Assessment Notice delivery.

As 2016 unfolds, we look forward to working closely with our stakeholders to implement the significant reforms that are underway. Please contact your Regional Manager or Account Manager, Municipal and Stakeholder Relations, if you would like additional information or to further discuss these changes.

Yours truly,



Carla Nell

Vice-President, Municipal & Stakeholder Relations



MUNICIPAL PROPERTY ASSESSMENT CORPORATION

| Issue Date                 | Geographic Areas   | RfR Deadline                 |
|----------------------------|--|------------------------------|
| <b>Monday, April 4</b>     | Simcoe County, Cities of Barrie & Orillia  | Tuesday, August 2            |
| <b>Monday, April 11</b>    | Counties of Prescott & Russell, Stormont Dundas & Glengarry,<br>City of Cornwall<br>County of Lanark, United Counties of Leeds & Grenville, City of Brockville,<br>Towns of Prescott, Gananoque & Smiths Falls   | Tuesday, August 9            |
| <b>Monday, April 18</b>    | Counties of Elgin, Middlesex & Oxford, Cities of London & St. Thomas<br>Municipality of Chatham-Kent, County of Lambton  | Tuesday, August 16           |
| <b>Monday, April 25</b>    | Territorial Districts of Nipissing, Sudbury & Manitoulin and all<br>single-tier municipalities in geographic area  | Tuesday, August 23           |
| <b>Monday, May 2</b>       | Territorial Districts of Kenora, Rainy River & Thunder Bay and all<br>single-tier municipalities in geographic area  | Tuesday, August 30           |
| <b>Monday, May 9</b>       | Counties of Frontenac, Lennox & Addington, City of Kingston<br>Counties of Hastings, Northumberland and Prince Edward,<br>Cities of Belleville and Quinte West<br>Territorial Districts of Cochrane and Timiskaming and all single-tier<br>municipalities in geographic area | Tuesday, September 6         |
| <b>Monday, May 16</b>      | City of Mississauga  | Tuesday, September 13        |
| <b>Wednesday, May 18</b>   | City of Brampton and Town of Caledon   | Thursday, September 15       |
| <b>Tuesday, May 24</b>     | County of Renfrew, City of Pembroke<br>Counties of Huron & Perth, City of Stratford & Town of St. Mary's<br>Counties of Grey and Bruce<br>Territorial District of Algoma and all single-tier municipalities in<br>geographic area  | Wednesday, September 21      |
| <b>Friday, May 27</b>      | City of Toronto (former C/M 1901)  | Monday, September 26         |
| <b>Wednesday, June 1</b>   | City of Toronto (former C/M 1904)  | Thursday, September 29       |
| <b>Monday, June 6</b>      | City of Toronto (former C/Ms: 1906, 1908, 1914, 1919)  | Tuesday, October 4           |
| <b>Monday, June 13</b>     | Regional Municipality of York  | Tuesday, October 11          |
| <b>Monday, June 20</b>     | Regional Municipality of Durham  | Tuesday, October 18          |
| <b>Monday, June 27</b>     | Regional Municipality of Halton  | Tuesday, October 25          |
| <b>Monday, July 4</b>      | City of Hamilton, City of Brantford<br>Counties of Brant, Haldimand and Norfolk, City of Brantford   | Tuesday, November 1          |
| <b>Monday, July 11</b>     | Counties of Peterborough, Haliburton,<br>Cities of Peterborough & Kawartha Lakes<br>Districts of Muskoka & Parry Sound   | Tuesday, November 8          |
| <b>Monday, July 18</b>     | City of Ottawa   | Tuesday, November 15         |
| <b>Monday, July 25</b>     | Regional Municipality of Waterloo<br>Counties of Dufferin and Wellington and City of Guelph  | Tuesday, November 22         |
| <b>Tuesday, August 2</b>   | Regional Municipality of Niagara   | Wednesday, November 30       |
| <b>Monday, August 8</b>    | County of Essex, City of Windsor & Township of Pelee   | Tuesday, December 6          |
| <b>Tuesday, October 11</b> | Province-wide mailing of Conservation, Farm, Managed Forest properties   | Wednesday, February 8, 2017  |
| <b>Tuesday, October 18</b> | Province-wide mailing of Business properties   | Wednesday, February 15, 2017 |
| <b>Monday, October 24</b>  | Province-wide mailing of Remaining Residential Properties  | Tuesday, February 21, 2017   |

**AMENDED NOTICES / YEAR-END - One extract for all properties**

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|------------------------|------------------------------|-------------------------|
| <b>Monday, Nov. 28</b> | Province-wide All Properties | Tuesday, March 28, 2017 |
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