

**Pilon, Janet**

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**Subject:** Memo - 2019 Year-End Assessment Report

**From:** Uhl, Kirsten <Kirsten.Uhl@mpac.ca>

**Sent:** January 16, 2020 1:42 PM

**To:** Holland, Andrea <Andrea.Holland@hamilton.ca>; clerk@hamilton.ca

**Cc:** Castellani, Lou <Lou.Castellani@mpac.ca>; MR19-20Enquiry <MR19-20Enquiry@mpac.ca>; Gordon, Brian <Brian.Gordon@mpac.ca>

**Subject:** Memo - 2019 Year-End Assessment Report

Good afternoon,

I am following up on a communication I delivered in December to municipal CAOs and Finance staff on behalf of Chris Rickett, Director, Municipal and Stakeholder Relations regarding MPAC's 2019 Year-End Assessment Report which included two municipal level assessment snapshots unique to your municipality. You can find that communication below and the materials attached.

The report provides a high-level summary of MPAC's 2019 activities and detailed changes in your municipality's assessment base that will help Council's ongoing budgeting and tax policy planning.

Now that Finance staff have had a chance to review, we are requesting the opportunity to share this material with your municipal Council.

If you have any questions, please contact Lou Castellani.

I look forward to working with you during this Assessment Update year.

Regards,

Brian

**Brian Gordon, A.I.M.A**

Regional Manager, Municipal and Stakeholder Relations

Valuation and Customer Relations

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Municipal Property Assessment Corporation

6745 Century Avenue, Suite #1 L5N 8C9

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December 16, 2019

**To:** Chief Administrative Officers, Chief Financial Officers, Treasurers and Tax Administrators

**From:** Chris Rickett, Director, Municipal and Stakeholder Relations

**Subject: 2019 Year-End Assessment Report**

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We are pleased to share our 2019 Year-End Assessment Report for the 2020 tax year, which will be of interest to both municipal administration and elected officials. This report provides a high-level summary of MPAC's 2019 activities that are relevant to the municipal sector, and also two unique municipal level snapshots of the assessment changes within your municipality.

We are particularly proud of the partnerships we have developed this past year, some of which are highlighted on page 3 of the report. Be sure to take a look – and if you have a story of a collaboration with our MPAC team, please let us know as we would like to share it as well.

To encourage sharing with municipal councils, this report will also be delivered to Municipal Clerks in January for dissemination to your councils.

Your MPAC Account Manager or Regional Manager are available to answer any questions you may have.

On behalf of MPAC and our Municipal and Stakeholder Relations team, we wish you all the best for the holiday season.

We look forward to working with all of you in 2020 as we head into the Assessment Update.

Regards,

Chris

**Chris Rickett, BES, MPA**

Director, Municipal and Stakeholder Relations  
Valuation and Customer Relations  
Mobile: 416 723-5809

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1340 Pickering Parkway, Suite 101 L1V 0C4

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# 2019 Year-End Assessment Report

for the 2020 tax year

As of December 2019

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# Valuing Ontario

In Ontario, there are more than 5 million properties representing \$2.96 trillion in property value. It's MPAC's role to assess and classify every property, supporting the collection of nearly \$21 billion in municipal taxes annually.

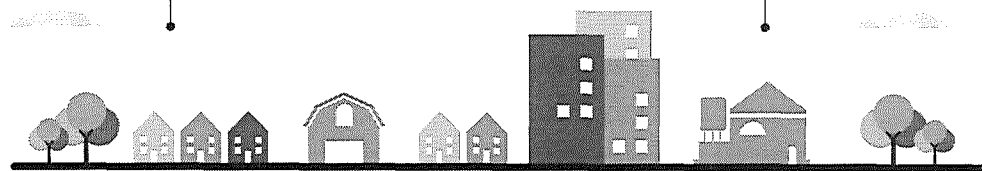
This report provides an overview of the work we undertook throughout 2019 to support municipalities and stakeholders, meet service level standards, and deliver an updated and stable assessment roll.

\*As of October 31, 2019

## 2019 by the numbers\*

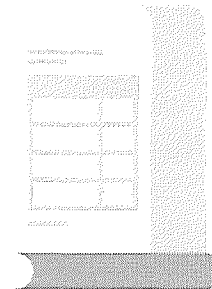
**5.36 million**  
properties assessed  
and classified in Ontario

Representing  
**\$2.96 trillion**  
in property value

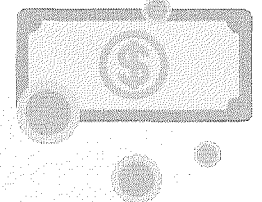


Delivered more than  
**800,000**  
Property  
Assessment Notices

Supported the collection  
of nearly **\$21 billion** in  
municipal taxes annually



Delivered more than  
**\$37 billion**  
in new assessment  
to municipalities across the  
province. **More than 85%** of  
new assessment was processed  
**within one year** of occupancy.

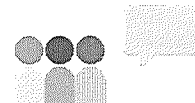


Completed just  
over **15,000**  
**Requests for  
Reconsideration**



Completed  
**25,927**  
appeals

Our **Municipal  
and Stakeholder  
Relations** team  
participated in **18**  
**municipal sector**  
**conferences**  
across Ontario



## Building and strengthening municipal partnerships

**In** early 2019, we made a strategic change so that we could serve you better. Under the leadership of Carmelo Lipsi, Vice-President and Chief Operating Officer, our municipal relationship experts joined the same business unit as our assessors. This integration has strengthened our collective knowledge and understanding of your communities, how we can support you, and enabled us to be more efficient in our customer service.

We welcomed many new municipal elected officials after the October 2018 elections and, in 2019, we have enjoyed orienting these new leaders about who we are, what we do and how we can support municipalities. We continue to do this through Council presentations, meetings with local municipal partners and informational materials.

We are committed to keeping these conversations with you going, especially as we prepare to deliver the 2020 Assessment Update.



## Partnerships in action

We're proud of the municipal partnerships we've developed and are working hard to demonstrate our value to you, to listen to you and to continuously improve. These stories from the field highlight some of the ways we're doing just that.

### Supporting the City of Ottawa through spring flooding

MPAC continues to review properties during non-Assessment Update years, and will update an assessment if a change occurs. But what happens if these changes are due to damage from natural disasters like flooding, tornados or other extreme weather events? In this case, property owners of buildings damaged to the point of being unusable might contact their municipality asking about a property tax reduction or refund.

When these unfortunate situations happen, municipalities can rely on MPAC to provide the information they need to make informed decisions about tax applications and process the applications quickly.

"Many properties along the Ottawa River experienced flooding this spring, creating uncertainty and stress for many of our residents," says Mishele Joanis, Program Manager, Customer Accounts Branch, City of Ottawa. "We were again impressed with MPAC's highly collaborative approach to managing the situation. Together, we were able to find solutions so that property owners got the information they needed faster."

### Delivering exceptional customer service to Tarbutt Township

Whether presenting at a Council meeting, looking into a property owner's concern, or sharing information with municipal partners at industry conferences, MPAC's knowledgeable and professional employees are committed to delivering exceptional customer service.

"In a time where customer service seems to be lacking, I think MPAC has achieved a high customer service standard," explains Caryn Orchard, Deputy Clerk-Treasurer, Tarbutt Township. "From the dealings that I have had with your employees, they have been nothing short of kind, helpful and knowledgeable. I feel that going forward with MPAC and the culture that it is trying to represent, you have some excellent staff to get you there."





## Partnering with the Town of Lakeshore to find solutions

When there are bumps in the road, your local Municipal and Stakeholder Relations team is ready to help by bringing together the right people and resources to find a solution.

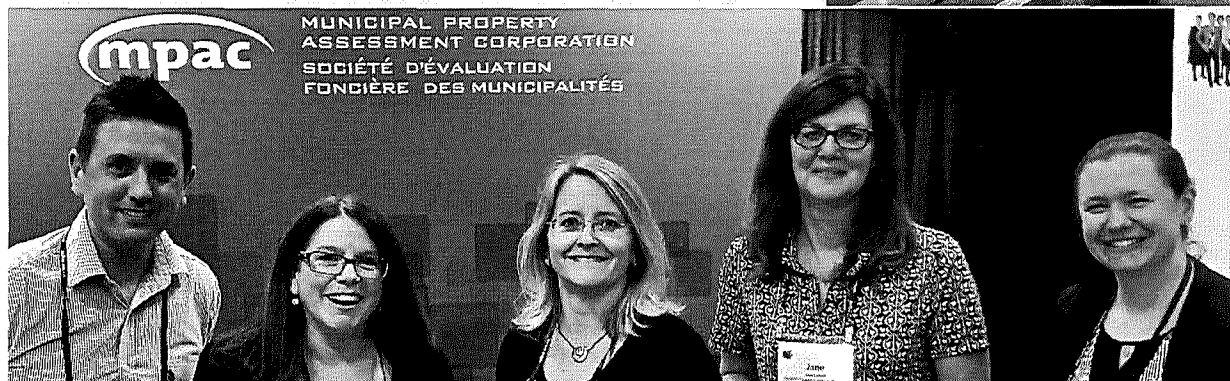
A web service submission feature recently had a system error that was causing building permits submitted by the Town of Lakeshore to be rejected. The local Account Manager quickly arranged a meeting with Lakeshore's IT, finance and building department staff, the municipal vendor, and MPAC's IT and Central Processing Facility experts.

"As soon as we brought the issue forward, our Account Manager proactively reached out to all the relevant parties and organized a series of meetings where we isolated the cause and fixed the problem," says Michelle Heslop, Supervisor of Revenue, Town of Lakeshore. "It's that kind of proactive customer service that makes MPAC a valued partner."



"This year marks our 20th anniversary as Ontario's property assessment agency. As a customer-focused organization, we're committed to continually innovating to keep your trust."

**Nicole McNeill, President and CAO**  
**2019 AMO Conference, Ottawa**



# What's next?

**W**ith delivery of the 2019 assessment roll on December 10, 2019, we are shifting focus to the province-wide Assessment Update in 2020, when we update the assessed value of every property in Ontario. We understand how important early engagement is to you so you can understand the assessments in your community, and we know that you want to be part of the conversation.

You'll hear more about opportunities for engagement in early 2020. We look forward to your insights and feedback as we work toward this next milestone together. Your local Municipal and Stakeholder Relations team is available to support you with any of our products or services. Please contact your Regional Manager or Account Manager, if you have any questions about this report.

## Connect with us For information and timely updates

### Follow Us:



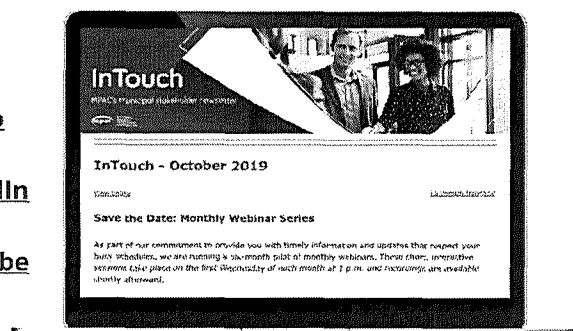
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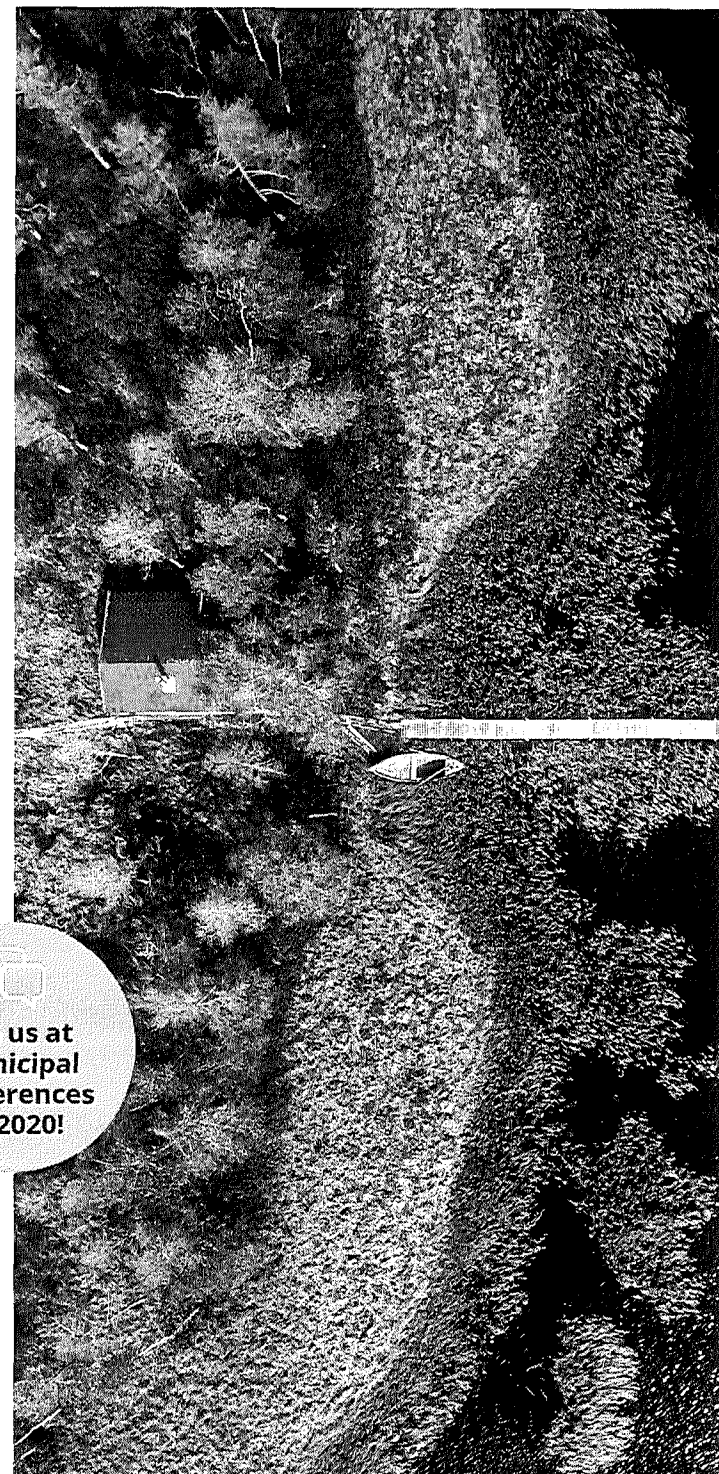


→ Read ***InTouch***, our monthly newsletter

→ Join the conversation at our **monthly webinar**

See us at  
municipal  
conferences  
in 2020!

**Have a question?**  
Visit [mpac.ca/municipalities](https://mpac.ca/municipalities) to find your local representative



## About MPAC

**The Municipal Property Assessment Corporation (MPAC)** is an independent, not-for-profit corporation funded by all Ontario municipalities, accountable to the Province, municipalities and property taxpayers through its 13-member Board of Directors. Our role is to accurately assess and classify all properties in Ontario in compliance with the *Assessment Act* and regulations set by the Government of Ontario. We are the largest assessment jurisdiction in North America, assessing and classifying more than 5.3 million properties with an estimated total value of \$2.96 trillion.

Si vous avez des besoins d'une copie de cette material en français, veuillez contactez-nous.



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## APPENDIX 1

### Assessment Change Summary by Property Class

#### City of Hamilton

The following chart provides a comparison of the total assessment for the 2016 base year, and a comparison of the assessment change for 2019 and 2020 property tax year by property class.

Property Class/Realty Tax Class	2016 Full CVA	2019 Phased-In CVA	2020 Phased-In CVA	Percent Change 2019 to 2020
R Residential	66,085,090,580	62,579,793,134	66,085,090,580	5.60%
M Multi-Residential	2,837,282,400	2,725,537,681	2,837,282,400	4.10%
N New Multi-Residential	306,498,500	292,976,515	306,498,500	4.62%
C Commercial	4,928,677,116	4,660,651,418	4,928,677,116	5.75%
S Shopping Centre	1,484,655,503	1,400,946,122	1,484,655,503	5.98%
D Office Building	166,128,348	156,916,760	166,128,348	5.87%
G Parking Lot	67,117,700	58,276,961	67,117,700	15.17%
X Commercial (New Construction)	858,507,316	818,860,603	858,507,316	4.84%
Z Shopping Centre (New Construction)	499,065,456	470,929,511	499,065,456	5.97%
Y Office Building (New Construction)	28,804,100	27,762,396	28,804,100	3.75%
I Industrial	678,911,213	652,416,890	678,911,213	4.06%
L Large Industrial	418,334,100	410,163,728	418,334,100	1.99%
J Industrial (New Construction)	81,983,300	79,519,439	81,983,300	3.10%
K Large Industrial (New Construction)	95,902,000	89,713,750	95,902,000	6.90%
H Landfill	5,152,000	4,961,625	5,152,000	3.84%
P Pipeline	350,025,000	340,172,363	350,025,000	2.90%
F Farm	1,510,542,900	1,390,781,027	1,510,542,900	8.61%
T Managed Forests	21,115,200	19,795,676	21,115,200	6.67%
W Railway Right-of-Way	0	0	0	0.00%
B Shortline Railway Right-of-Way	0	0	0	0.00%
U Utility Transmission & Distribution Corridors	0	0	0	0.00%
(PIL) R Residential	13,873,200	13,272,399	13,873,200	4.53%
(PIL) C Commercial	309,501,338	293,010,841	309,501,338	5.63%
(PIL) D Office Building	81,118,574	79,508,894	81,118,574	2.02%
(PIL) G Parking Lot	37,576,100	33,609,608	37,576,100	11.80%
(PIL) I Industrial	80,000	65,000	80,000	23.08%



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## APPENDIX 1

### Assessment Change Summary by Property Class City of Hamilton

Property Class/Realty Tax Class	2016 Full CVA	2019 Phased-In CVA	2020 Phased-In CVA	Percent Change 2019 to 2020
(PIL) H Landfill	4,694,700	4,616,525	4,694,700	1.69%
E Exempt	6,200,320,208	5,958,222,171	6,200,320,208	4.06%
<b>TOTAL</b>	<b>87,070,956,852</b>	<b>82,562,481,037</b>	<b>87,070,956,852</b>	<b>5.46%</b>



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## APPENDIX 2

### Assessment Base Distribution Summary by Property Class

#### City of Hamilton

This chart provides a comparison of the distribution of the total assessment for the 2016 base year, and the 2019 and 2020 phased-in assessment, which includes the percentage of the total assessment base by property class.

Property Class/Realty Tax Class	2016 Full CVA	Percentage of Total 2016 CVA	2019 Phased-In CVA	Percentage of Total 2019 Phased-In CVA	2020 Phased-In CVA	Percentage of Total 2020 Phased-In CVA
R Residential	66,085,090,580	75.90%	62,579,793,134	75.80%	66,085,090,580	75.90%
M Multi-Residential	2,837,282,400	3.26%	2,725,537,681	3.30%	2,837,282,400	3.26%
N New Multi-Residential	306,498,500	0.35%	292,976,515	0.35%	306,498,500	0.35%
C Commercial	4,928,677,116	5.66%	4,660,651,418	5.64%	4,928,677,116	5.66%
S Shopping Centre	1,484,655,503	1.71%	1,400,946,122	1.70%	1,484,655,503	1.71%
D Office Building	166,128,348	0.19%	156,916,760	0.19%	166,128,348	0.19%
G Parking Lot	67,117,700	0.08%	58,276,961	0.07%	67,117,700	0.08%
X Commercial (New Construction)	858,507,316	0.99%	818,860,603	0.99%	858,507,316	0.99%
Z Shopping Centre (New Construction)	499,065,456	0.57%	470,929,511	0.57%	499,065,456	0.57%
Y Office Building (New Construction)	28,804,100	0.03%	27,762,396	0.03%	28,804,100	0.03%
I Industrial	678,911,213	0.78%	652,416,890	0.79%	678,911,213	0.78%
L Large Industrial	418,334,100	0.48%	410,163,728	0.50%	418,334,100	0.48%
J Industrial (New Construction)	81,983,300	0.09%	79,519,439	0.10%	81,983,300	0.09%
K Large Industrial (New Construction)	95,902,000	0.11%	89,713,750	0.11%	95,902,000	0.11%
H Landfill	5,152,000	0.01%	4,961,625	0.01%	5,152,000	0.01%
P Pipeline	350,025,000	0.40%	340,172,363	0.41%	350,025,000	0.40%
F Farm	1,510,542,900	1.73%	1,390,781,027	1.68%	1,510,542,900	1.73%
T Managed Forests	21,115,200	0.02%	19,795,676	0.02%	21,115,200	0.02%
W Railway Right-of-Way	0	0.00%	0	0.00%	0	0.00%
B Shortline Railway Right-of-Way	0	0.00%	0	0.00%	0	0.00%



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## APPENDIX 2

### Assessment Base Distribution Summary by Property Class City of Hamilton

Property Class/Realty Tax Class	2016 Full CVA	Percentage of Total 2016 CVA	2019 Phased-In CVA	Percentage of Total 2019 Phased-In CVA	2020 Phased-In CVA	Percentage of Total 2020 Phased-In CVA
U Utility Transmission & Distribution Corridors	0	0.00%	0	0.00%	0	0.00%
(PIL) R Residential	13,873,200	0.02%	13,272,399	0.02%	13,873,200	0.02%
(PIL) C Commercial	309,501,338	0.36%	293,010,841	0.35%	309,501,338	0.36%
(PIL) D Office Building	81,118,574	0.09%	79,508,894	0.10%	81,118,574	0.09%
(PIL) G Parking Lot	37,576,100	0.04%	33,609,608	0.04%	37,576,100	0.04%
(PIL) I Industrial	80,000	0.00%	65,000	0.00%	80,000	0.00%
(PIL) H Landfill	4,694,700	0.01%	4,616,525	0.01%	4,694,700	0.01%
E Exempt	6,200,320,208	7.12%	5,958,222,171	7.22%	6,200,320,208	7.12%
<b>TOTAL</b>	<b>87,070,956,852</b>	<b>100.00%</b>	<b>82,562,481,037</b>	<b>100.00%</b>	<b>87,070,956,852</b>	<b>100.00%</b>