

WHY DID I RECEIVE A 2013 NOTICE FROM MPAC?

You may have received this Notice for one of the following reasons:

- change to property ownership, legal description, or school support;
- change to the property's value resulting from a Request for Reconsideration or Assessment Review Board decision;
- property value increase/decrease reflecting a change to the property; for example, a new structure, addition, or removal of an old structure; or
- change in the classification or tax liability of the property.

HOW MPAC ASSESSES PROPERTIES

In Ontario, most properties are valued using the **direct comparison approach**. This approach is used for residential properties and other property types that sell often on the open market.

To establish your property's assessed value, MPAC analyzes property sales in your area. This method is used by most assessment jurisdictions in North America.

When assessing a property, we look at all of the key features that affect market value.

5

major factors usually account for 85% of a residential property's value: location, lot dimensions; living area; age of the structure(s), adjusted for any major renovations or additions; and quality of construction.

For more information on how properties are assessed visit www.mpac.ca.

2013 PROPERTY ASSESSMENT NOTICE

Your 2013 Property Assessment Notice shows the assessed value of your property based on a January 1, 2012 legislated valuation date. Your 2008 assessed value is also included on your Notice. Your 2008 and 2012 values, as shown on your 2013 Notice, may not necessarily be the same as the values that appeared on your last Notice if your property underwent a change that affected its value.

PHASE-IN OF ELIGIBLE ASSESSMENT INCREASES

To provide an additional level of property tax stability and predictability, market increases in assessed value between the January 1, 2008 and January 1, 2012 legislated valuation dates are phased in over four years (2013-2016). The phased-in values for your property are indicated on your Property Assessment Notice. The phase-in program does not apply to decreases in assessed value, which are applied immediately.

YOUR PROPERTY. OUR ASSESSMENT. KNOW MORE ABOUT IT.

Learn how and why your property was assessed the way it was with AboutMyProperty™. Plus you can compare your property assessment with others in your neighbourhood and community. Look for your Roll number and Access key on your Notice and visit www.aboutmyproperty.ca.

IF YOU DON'T AGREE WITH YOUR ASSESSMENT

1 REVIEW THE DETAILS OF YOUR ASSESSMENT

Please review your 2013 Notice carefully to make sure the information is correct. If a factual error has been made, we will correct it.

Comparing your assessment to similar properties in your area will help you determine its accuracy. You can obtain detailed information about your property and information on up to 24 additional properties of your choice, free of charge, at www.aboutmyproperty.ca.

Enter your Roll number and personalized Access key for AboutMyProperty™, included on your 2013 Notice, and follow the instructions to register and obtain the information. **AboutMyProperty™ will be updated with the latest Notice information in December 2013.**

You may also obtain detailed information on six properties MPAC believes to be comparable to yours by sending a written request to:

MPAC
Attention: GRAD
P.O. Box 9808
Toronto, ON M1S 5T9
Fax: 1 866 297-6703

2 ASK MPAC TO REVIEW YOUR ASSESSMENT THROUGH A REQUEST FOR RECONSIDERATION (RfR)

If you feel your assessed value as of the legislated valuation date or property classification is not correct, we will review it free of charge. Your deadline to file a RfR with MPAC is **March 31, 2014**. There are two ways to file a RfR:

- **The preferred method is to file a RfR form online through AboutMyProperty™ at www.aboutmyproperty.ca.** You will be able to attach documents, pictures and reports to accompany your RfR, as well as check the status of your request. You may also mail or fax a RfR form to MPAC. Forms are available at www.mpac.ca. You may also contact MPAC by phone at 1 866 296-MPAC (6722).

- Write a letter requesting a reconsideration. In your letter, please include the 19-digit Roll number on your Notice, your full name, address and phone number, and the reasons why you feel your assessment is not correct, including any information you have to support your request.

3 FILE 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.

PROCESS FOR RESIDENTIAL, FARM AND MANAGED FORESTS PROPERTIES

If your property, or a portion of it, is classified as residential, farm or managed forests, you must first file a RfR 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 1 866 448-2248 or 416 212-6349 or visit their website at www.arb.gov.on.ca. To request that your property be eligible for the farm or managed forests classes or conservation land exemption, you must file a RfR with the respective program administrator. For more information, please contact MPAC or visit www.mpac.ca.

PROCESS FOR OWNERS OF OTHER PROPERTY TYPES

For any other property types, you can choose to file a RfR with MPAC or file an Appeal with the ARB by **March 31, 2014**.

The deadline to file a RfR is **March 31, 2014**.

MPAC'S ROLE AT AN ARB HEARING

At an ARB hearing, the onus is on MPAC to prove the accuracy of the assessed value of your property. 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, location, lot dimensions, living area, age of structure(s) and quality of construction). Please contact MPAC if you have any questions.