



MUNICIPAL  
PROPERTY  
ASSESSMENT  
CORPORATION

**GM13.3**

# Delivering the 2016 Assessment Update

**Government Management Committee Meeting – City of Toronto**

June 13, 2016

**Antoni Wisniowski**

President & CAO

# PROPERTY ASSESSMENT & PROPERTY TAXES

The Ontario  
Property  
Taxpayer



**The Municipal Property Assessment Corporation** determines Current Value Assessments and classifications for all properties in Ontario.

**The Provincial Government** passes legislation, sets assessment policies and determines education tax rates. The Province also operates an independent assessment appeal tribunal – the Assessment Review Board (ARB).

**Municipalities** determine revenue requirements, set municipal tax rates and collect property taxes to pay for your municipal services.



Police and  
fire protection



Roads, sidewalks,  
public transit



Waste  
management



Parks & leisure  
facilities

# ONTARIO'S ASSESSMENT CYCLE

**2008**

**2009-2012  
Tax Years**

*January 1, 2008  
(valuation date)*

**2012**

**2013-2016  
Tax Years**

*January 1, 2012  
(valuation date)*

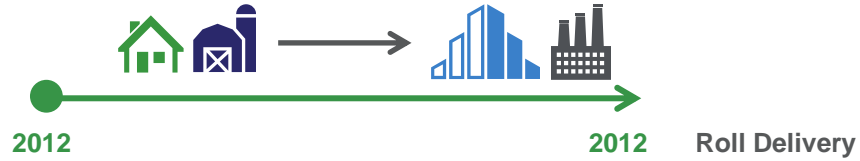
**2016**

**2017-2020  
Tax Years**

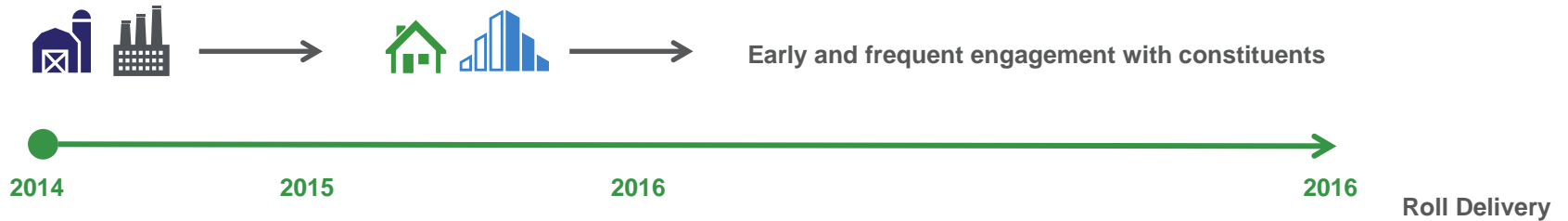
*January 1, 2016  
(valuation date)*

# 2016 ASSESSMENT UPDATE

## 2012 ASSESSMENT UPDATE



## 2016 ASSESSMENT UPDATE



# 2016 ASSESSMENT UPDATE

To establish accurate values, MPAC applies appraisal industry standards and best practices, and takes into account the unique characteristics of each municipality.

DATA COLLECTION & PREPARATION

+

MARKET ANALYSIS

+

PROPERTY VALUE REVIEW

=

## 2016 VALUES

January 1, 2016 Valuation Date

# DATA COLLECTION & PREPARATION

488,646 touch points in Toronto



## Building permits

Municipal Requests

Sales reviews

Site variable update project

Enquires Farm forestry exemptions reviews

Requests for Reconsideration

Process controls

Severances and Consolidations

Appeals

Data integrity checks

MPAC initiated reviews

Process controls

Building permits

Tax and Vacancy Applications

Sales reviews

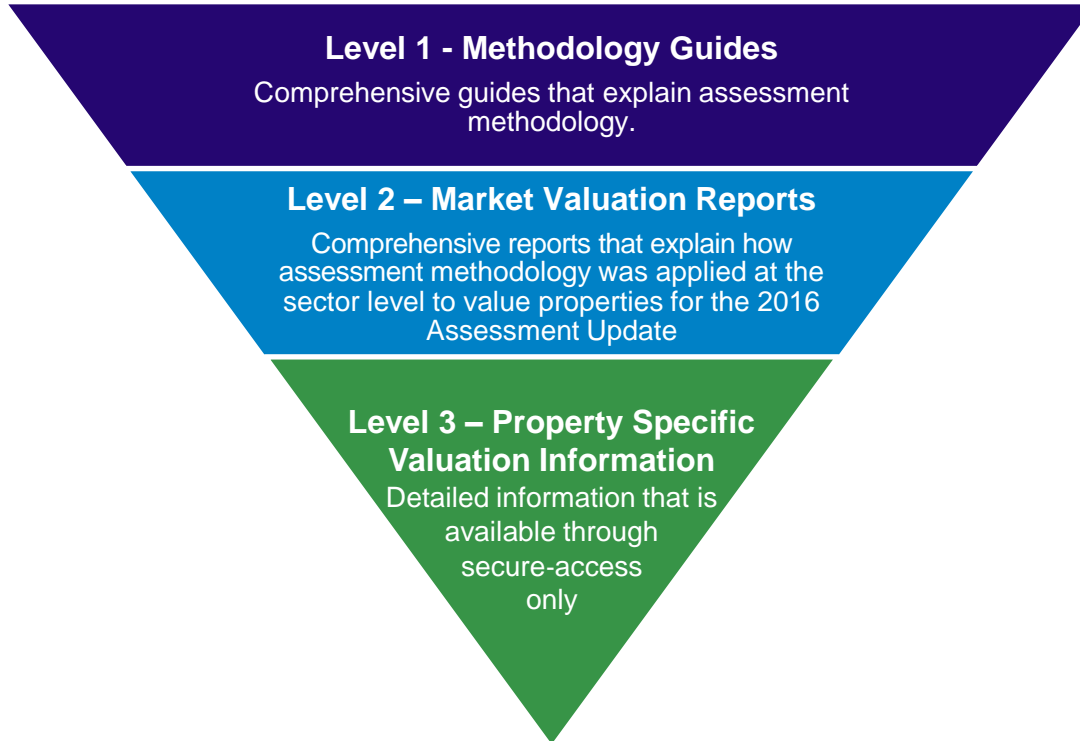
Municipal Requests

Site variable update project

Appeals

Property Owner Enquiries

# TRANSPARENCY AND SHARED UNDERSTANDING



# BENEFITS OF ADVANCED DISCLOSURE

## Benefits for municipalities:

✓ Improved roll predictability and stability

✓ Improved risk analysis

✓ No surprises

✓ Opportunity to provide feedback

## Benefits for property taxpayers:

✓ Increased satisfaction and confidence

✓ Easy access to property information

✓ No surprises

✓ Opportunity to provide feedback



# 2016 PROPERTY ASSESSMENT NOTICES



Residential Property Assessment Notices mailed **May 27, June 1, & June 6**



Multi-Residential and Business Notices will be mailed **October 18**



New Residential Properties will have their Notices mailed **October 24**

**THE NEW ASSESSMENTS WILL SERVE AS THE BASIS FOR  
CALCULATING PROPERTY TAXES FOR 2017 – 2020**

The image is a stylized aerial view of a city. The central portion is a solid blue monochrome rendering of various buildings, including a tall skyscraper, a parking garage with cars, and several multi-story residential or commercial blocks. The right side of the image transitions into a more detailed and colorful illustration of a city neighborhood. This area includes a white house with a red roof, a yellow taxi, a white ambulance, a tennis court with two people playing, and various trees and streets. The overall composition is split vertically, with the blue-tinted section on the left and the colorful section on the right.

# THE RESIDENTIAL EXPERIENCE

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MUNICIPAL  
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ASSESSMENT  
CORPORATION

# 2016 PROPERTY ASSESSMENT NOTICE



JACKSON JASON  
ABC IMPORTS LIMITED  
200 MAIN STREET  
UNIT 5000  
11 FLOOR  
ANYWHERE ON M4K 1B3

Issue Date:  
April 4, 2016

## Property Assessment Notice

For the 2017 to 2020  
property taxation years

**THIS IS NOT A TAX BILL.**

The Municipal Property Assessment Corporation (MPAC) is responsible for assessing more than five million properties in Ontario in compliance with the *Assessment Act* and regulations set by the Government of Ontario.

**MPAC's 2016 assessed value of your property is \$228,000**

### Account Information:

|  |  |
|--|--|
| Roll Number                              | 12 34 567 899 12345 1234               |
| AboutMyProperty™ Access Key              | ABCD EFG1 HJK2                         |
| Your property's location and description | 900 Dynes Rd.<br>PLAN169 BLK 1 PT LOT4 |
| Municipality                             | Ottawa City                            |
| School support                           | English-Public                         |

### Assessment overview:

|  |           |
|--|-----------|
| MPAC's assessed value of your property as of <b>January 1, 2016</b>      | \$228,000 |
| MPAC's assessed value of your property as of <b>January 1, 2012</b>      | \$162,000 |
| Between <b>2012 and 2016</b> , your property's assessed value changed by | \$66,000  |

If you disagree with MPAC's assessment or classification, you can file a Request for Reconsideration and MPAC will review your assessment.

### How will my municipality use MPAC's property assessment?

Under the phase-in provision in the *Assessment Act*, an increase in assessed value is introduced gradually. A decrease in assessed value will be introduced immediately. The assessed value and classification of your property is used as the basis for calculating your property taxes.

### Property Classification:

| Tax Year | Assessed Value | Request for Reconsideration Deadline |
|----------|----------------|--------------------------------------|
| 2016     | \$162,000      |                                      |
| 2017     | \$178,500      | August 1, 2016                       |
| 2018     | \$195,000      | March 31, 2018                       |
| 2019     | \$211,500      | March 31, 2019                       |
| 2020     | \$228,000      | March 31, 2020                       |

To learn more about how your property was assessed, see the information on page two of this Notice. For more information on the Request for Reconsideration process, market trends in your area, property assessment and taxation, visit [www.aboutmyproperty.ca](http://www.aboutmyproperty.ca).

**This Property Assessment Notice has important information for you as a property owner.**

Please review it and file it away for your records.

**No action is required** unless you disagree with your assessment.

### CONTACT US

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

If you have accessibility needs, please call us for assistance.

[www.aboutmyproperty.ca](http://www.aboutmyproperty.ca)



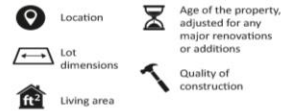
### How does MPAC assess my property?

**Roll Number:** 12 34 567 899 12345 1234

**Property summary:**  
Property type: Single Family Dwelling  
Property information: Frontage: 54.23 feet  
Depth: 150.00 feet  
Lot area: 8,100.00 square feet

**Building – exterior square footage:** 1,053 square feet  
**Year of construction:** 1974

For residential properties, there are **five major factors** that generally account for 85% of your property value.



To establish your property's assessed value, MPAC analyzes property sales in your area. This method, called Current Value Assessment, is used by most assessment jurisdictions in North America. MPAC's assessments and data are also used by banks, insurance companies and the real estate industry.

### Have questions about your assessment?

**Log on to AboutMyProperty™ to learn more...**

Visit [www.aboutmyproperty.ca](http://www.aboutmyproperty.ca) to learn more about how your property was assessed, see the information we have on file, as well as compare it to others in your neighbourhood. Still not sure about your property's assessed value? You have the option to file a Request for Reconsideration. Your deadline to file a Request for Reconsideration is on page one of this Notice.

Log on to [www.aboutmyproperty.ca](http://www.aboutmyproperty.ca) with your Roll Number and Access Key. These are found on page one of this Notice.

### Still have questions?

We're here to help. Contact us and one of our property assessment experts will help guide you through your Notice. Have a question about your property taxes? Contact your municipality for assistance.

### Ontario's property assessment system



## QUESTIONS ABOUT PROPERTY ASSESSMENT?

[LEARN MORE](#)



### Login to AboutMyProperty™

You can find your Roll Number and Access Key on your Property Assessment Notice.

User ID [?](#)

[Forgot User ID](#)

Password

[Forgot Your Password](#)

[Register](#)

[Login](#)

[Need Help?](#)

### MARKET TRENDS

Learn more about the market trends in your neighbourhood through MarketSnapshot. This report provides information on residential sale prices trends in neighbourhoods and municipalities across Ontario.

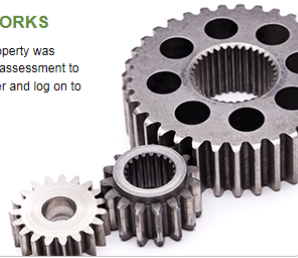
[READ MORE](#)

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### HOW ASSESSMENT WORKS

Interested in learning how your property was assessed? Want to compare your assessment to others in your community? Register and log on to learn more...

[READ MORE](#)





Through **AboutMyProperty™** property owners can:

- ✓ Access information on how their property was assessed
- ✓ Compare their assessment to others in their community
- ✓ Learn more about property values through Market Trends (available before login)

Login information is included on every Notice mailed.

# CHANGES TO FILING A REVIEW (BILL 144)

|  |  |   |  |
|--|--|---|--|
| <br>MULTICIPAL<br>PROPERTY<br>ASSESSMENT<br>CORPORATION  |  | <b>Property<br/>Assessment<br/>Notice</b>   |  |
| JACOBS ON<br>AKC IMPRINTS LIMITED<br>28 MAIN STREET<br>UNIT 500<br>33 FLOOR<br>AVALONER ON MKS 183   |  | Issue Date:<br>April 4, 2016  |  |
| <b>THIS IS NOT A TAX BILL.</b>   |  |   |  |
| The Municipal Property Assessment Corporation (MPAC) is responsible for assessing more than five million properties in Ontario in compliance with the Assessment Act and regulations set by the Government of Ontario.   |  |   |  |
| MPAC's 2016 assessed value of your property is \$228,000   |  |   |  |
| <b>Account information:</b>  |  |   |  |
| Roll Number  | 12 34 567 899 12345 1234   | AKC 916 MK2   |  |
| Approximate Property Access Key  | 900 Dymac Rd.  |   |  |
| Your property's location and description   | PLAN149 BLK 1 PT LOT4  |   |  |
| Municipality   | Ottawa City  |   |  |
| School support   | English-Public   |   |  |
| <b>Assessment overview:</b>  |  |   |  |
| MPAC's assessed value of your property as of January 1, 2016   | \$228,000  |   |  |
| MPAC's assessed value of your property as of January 1, 2012   | \$142,000  |   |  |
| Between 2012 and 2016, your property's assessed value changed by   | \$86,000   |   |  |
| Property classification  | Residential  |   |  |
| If you disagree with MPAC's assessment or classification, you can file a Request for Reconsideration (RfR) and MPAC will review your assessment. To learn more visit <a href="http://www.aboutmyproperty.ca">www.aboutmyproperty.ca</a> .  |  |   |  |
| Your deadline to file a RfR  | August 1, 2016   |   |  |
| Five major factors account for approximately 85% of the assessed value of your property: location, lot dimensions, living area, quality of construction and age of the property. (Adjusted for any major renovations or additions). To learn more about your property assessment or market trends in your area, visit <a href="http://www.aboutmyproperty.ca">www.aboutmyproperty.ca</a> . |  |   |  |
| To see how this assessment will be used by your municipality please refer to "How will my municipality use MPAC's property assessment?" on the back of this notice.  |  |   |  |
| <b>Property summary:</b>   |  |   |  |
| Property type  | Single Family Dwelling   |   |  |
| Property information   | Frontage: 54.23 feet   |   |  |
|  | Depth: 150.00 feet   |   |  |
|  | Lot area: 8,100.00 square feet                                     |   |  |
| Building - enter square footage  | 1,053 square feet  |   |  |
| Year of construction   | 1974   |   |  |
| <b>CONTACT US</b>  |  |   |  |
|  | 1 866 296-MPAC (6722)  |   |  |
|  | TTY: 1 877 888-MPAC (6722)   |   |  |
|  | Monday to Friday<br>8 a.m. to 5 p.m.                               |   |  |
|  | If you have accessibility needs, please call us for assistance.    |   |  |
|  | <a href="http://www.aboutmyproperty.ca">www.aboutmyproperty.ca</a> |   |  |
| Page 1 of 2  |  |  |  |

- Residential property owners have **120 days** from the **Issue Date** of their Property Assessment Notice to file a Request for Reconsideration (RfR)
- The RfR deadlines for **Toronto** are **Sept. 26, 29 & Oct 4, 2016**
- The **Issue Date** and **RfR deadline** are included on the Notice
- The early delivery of Assessment Notices and a 120-day RfR deadline will allow RfRs to be processed before Assessment Rolls are sent to municipalities – greater stability and accuracy

# RESOLVING ASSESSMENT CONCERNS

**STEP 1: Ask yourself:** “Could I have sold my property for the assessed value on January 1, 2016?”



**STEP 2: Visit [aboutmyproperty.ca](https://aboutmyproperty.ca)** to review the information MPAC has on file for your property.



Online: [aboutmyproperty.ca](https://aboutmyproperty.ca)

**STEP 3: Contact MPAC**

OR

**STEP 4: File a Request for Reconsideration**



[mpac.ca/ContactUs](https://mpac.ca/ContactUs)



Fax: 1-866-297-6703



**Mail:**  
MPAC, PO Box 9808  
Toronto ON M1S 5T9

**STEP 5: File an **appeal** with the Assessment Review Board**



# PRELIMINARY MARKET TRENDS

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## Market Trends™

PLACE

Enter the name of a neighbourhood or municipality

GO

Learn more about the market trends in your neighbourhood through MarketSnapshot.

**Learn more about the market trends in your neighbourhood through MarketSnapshot.**

This report provides information on residential sale prices trends in neighbourhoods and municipalities across Ontario.



# 2016 PRELIMINARY RESIDENTIAL TRENDS HIGHLIGHTS

RESIDENTIAL  
Market **Trends**<sup>TM</sup>

## Residential Market Trends for Toronto

This year, MPAC is updating the assessments for every property in Ontario.

7.5%

Per year average increase of overall residential values in Toronto since 2012.



729,000

Number of residential properties in Toronto. Property Assessment Notices are being mailed in Toronto in May/June.



January 1, 2016

Legislated valuation date in Ontario for 2017-2020 property tax years.

# 2016 PRELIMINARY RESIDENTIAL TRENDS HIGHLIGHTS

## RESIDENTIAL PROPERTY COMPARISON



### Overall Residential

Average Assessment  
Change For 2017

#### Toronto Overall

Scarborough

City Centre

East York

North York

York

Etobicoke

7.5%

10%

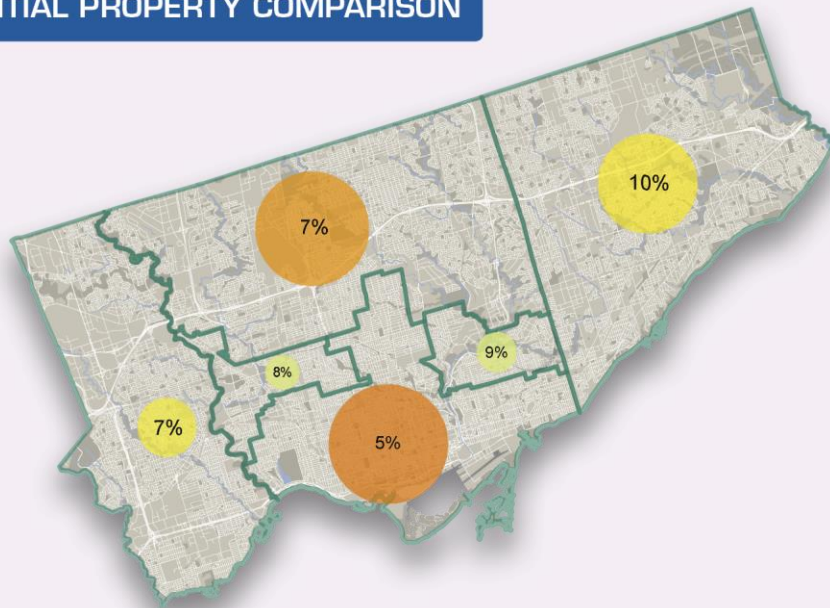
5%

9%

7%

8%

7%



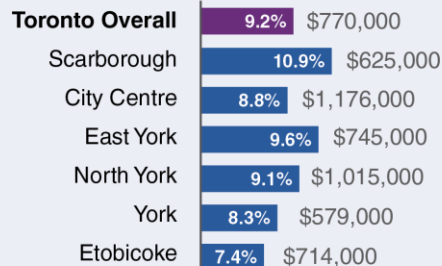
# 2016 PRELIMINARY RESIDENTIAL TRENDS HIGHLIGHTS

## PROPERTY VALUE COMPARISON



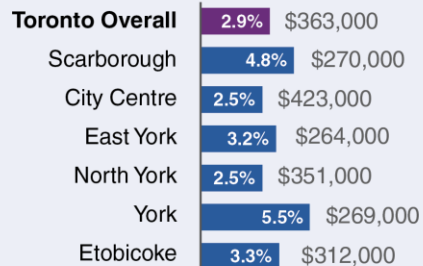
### Single Family Homes

Average Assessment Change For 2017  
% Change/Typical Assessment



### Condominiums

Average Assessment Change For 2017  
% Change/Typical Assessment



### Top 3 Neighbourhoods Experiencing Higher/Lower Than Average Overall Residential Change

#### Higher

Davenport  
Scarborough-Rouge River  
Scarborough Centre

APPROX.

**11%**

average  
assessment  
change for 2017

#### Lower

Willowdale  
Trinity-Spadina  
Toronto Centre-Rosedale

APPROX.

**2%**

average  
assessment  
change for 2017



### Town/Rowhouses

Average Assessment Change For 2017  
% Change/Typical Assessment



### Semi-detached Homes

Average Assessment Change For 2017  
% Change/Typical Assessment



An aerial, isometric view of a city. The left half of the image is overlaid with a semi-transparent blue filter. In the center of the blue area, the text 'ENHANCING MUNICIPAL ENGAGEMENT' is written in white, bold, sans-serif font. Below the text is a white horizontal line. The right half of the image shows the city in its natural colors, featuring various buildings, a gas station, a fountain, a tennis court, a yellow taxi, and an ambulance.

# ENHANCING MUNICIPAL ENGAGEMENT



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CORPORATION

- **As part of the advanced disclosure process, MPAC has redesigned Municipal Connect to offer municipalities a modern and flexible way to access real-time assessment information, including the preliminary 2016 assessed values.**
- **Access to 2016 base year values (2017-2020 tax years)**
  - Support municipal understanding of assessed values
  - Early consultation/discussion for greater roll stability
  - Insight into assessment at risk



# KEY FUNCTIONS



**Home Page/Dashboard Analytics** displays your municipality's roll, presented for this assessment cycle and the next, with the ability to drill right down to the properties that feed into the summaries.



**Property Monitoring** provides a quick view of the Municipality's portfolio, sorted by weighted assessment, and whether any are under appeal. The properties being monitored are configurable and the tool allows the user to monitor centralized properties with appeal activity.



**Property Search** provides a number of approaches to look for individual properties, or groups of properties that meet a user defined criteria. Different filter sets are available by property type.



**Appeals and Request for Reconsideration Dashboard** gives you a better understanding of assessment at risk.



Coming soon, **Reports** will provide access to the Pre-Roll Consultation Municipal Change Profile data file and summary reports.



Coming in 2017, **MPAC Performance** will track measurement specific to your municipality, in accordance with Service Level Agreement.



**Help** contains access to user guide, FAQ's Terms & Conditions and the Privacy Statement.

# TRAINING & SUPPORT

## External Training Sessions

- Being coordinated at local municipal level to coincide with Notice mailing dates

## Toolkit/Support Materials

- FAQ
- User Guide

Municipal Connect 2.0 FAQ's

### LEARNING LIBRARY

Learn more about how Municipal Connect 2.0 allows for a better understanding and management of your tax base and assessment at risk 24 hours a day, 7 days a week.

[User Guide](#)

[Frequently Asked Questions](#)



Quick Reference Guide

Municipal Connect 2.0

**MUNICIPAL  
CONNECT™**

# MUNICIPAL TOOLKIT

To support municipalities in their communication efforts regarding the 2016 province-wide Assessment Update, MPAC has prepared a fully customizable toolkit that includes:

- Background and Purpose,
- MSR Team
- Key Messages
- Frequently Asked Questions
- Property Assessment Notices
- Notice Mailing Dates
- Requests for Reconsideration
- Written Material for Print or Web
- Social Media Materials
- AboutMyProperty™
- Municipal Connect™





# MUNICIPAL TOOLKIT

## Other supporting collateral:

- Buckslips/tax bill inserts
- Videos
- Brochures/postcards
- MR reference card (coming soon)



## Do YOU own property in the City of Toronto?

You'll be receiving an updated Property Assessment Notice in spring 2016.



In 2016, the Municipal Property Assessment Corporation (MPAC) is updating the assessed values of every property in Ontario. All properties will have a legislated valuation date of January 1, 2016 for the 2017-2020 property tax years.



The City of Toronto is responsible for calculating your tax bills based on the assessed value as determined by MPAC.

An increase in assessment does not necessarily result in an increase in taxes.

For the 2016 province-wide Assessment Update, MPAC is delivering Property Assessment Notices earlier than ever before. Using the Roll Number and unique Access Key on your Property Assessment Notice you can visit [aboutmyproperty.ca](http://aboutmyproperty.ca) to see the information MPAC has on file for your property and compare your assessment to others in your area. If you disagree with your assessment, you can submit a Request for Reconsideration (RfR) directly through [AboutMyProperty](http://AboutMyProperty)™.

A significant change is being made to the RfR process. In 2016 property owners will have 120 days from the Issue Date of their Property Assessment Notice to file a free RfR, to ensure they receive a fair and consistent review of property assessment concerns.

| Toronto Notice Mailing Dates                         |                  |                    |
|--|------------------|--------------------|
| Property Type  | Issue Dates      | RfR Deadline       |
| Residential (Scarborough)                            | May 27, 2016     | September 26, 2016 |
| Residential (former Toronto City)                    | June 1, 2016     | September 29, 2016 |
| Residential (East York, North York, York, Etobicoke) | June 6, 2016     | October 4, 2016    |
| Business Properties                                  | October 18, 2016 | February 15, 2017  |



# SERVICE LEVEL AGREEMENT (SLA)

MPAC has put in place two-way service level agreements (SLAs) with each municipality that spell out accountability frameworks, service parameters, support needs, key performance indicators, and enforcement mechanisms.

These agreements are in place in four main service areas:

Property Assessment Roll

Property Assessment In-Year Maintenance

Two-Way Relationship Management (support services)

Appeals

# SERVICE LEVELS

**Accuracy of Assessment  
(IAAO Standards)**

**Delivery of Year-end Tax  
File**

**Processing Building  
Permits**

**Delivery of CVA Growth  
Forecasts**

**Processing New  
Construction**

**Delivery of Post-Roll  
Reports**

**Processing of  
Severances/Consolidations**

**Processing of Tax  
Applications**

**Processing of Vacancy  
Applications**

**Proactive Appeals  
Management**

**Response to and  
Resolution of Municipal  
Inquiries**



# IMPLEMENTATION

- As municipal input was integral to the development of the SLA, MPAC has sought out the varied expertise of municipal representatives across the province to support a soft launch of the SLA.
- Municipal team members are being asked to:
  - Provide municipal perspective, insight, and support/participation in outreach and implementation strategy
  - Create opportunities for continued improvements in service delivery
  - Regular feedback on the reporting of service levels
- This partnership creates opportunities for greater collaboration with municipalities and allows for any improves required provincial launch in 2017

# TIMELINES

Soft Launch  
Commences  
**July 1, 2016**

Soft launch  
Ends  
**July 1, 2017**

Provincial Launch  
**Q3 2017**

Monthly meetings to review and  
discuss performance metrics

AMO  
**Aug 2017**

An aerial, isometric illustration of a town rendered in a monochromatic blue color scheme. The scene includes a large industrial building with two smokestacks emitting plumes of smoke, a smaller building with a clock tower, a residential house, a barn, a tractor, a bus, a car, a truck, and a police car. The landscape is filled with trees, rocks, and a winding road.

# QUESTIONS?

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