



MUNICIPAL
PROPERTY
ASSESSMENT
CORPORATION

Delivering the 2016 Assessment Update

North Huron Council
June 6, 2016

Jennifer Lajoie
Account Manager

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

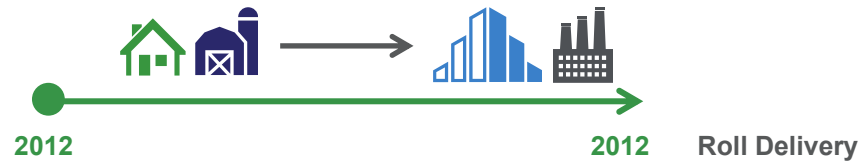
2017-2020

Tax Years

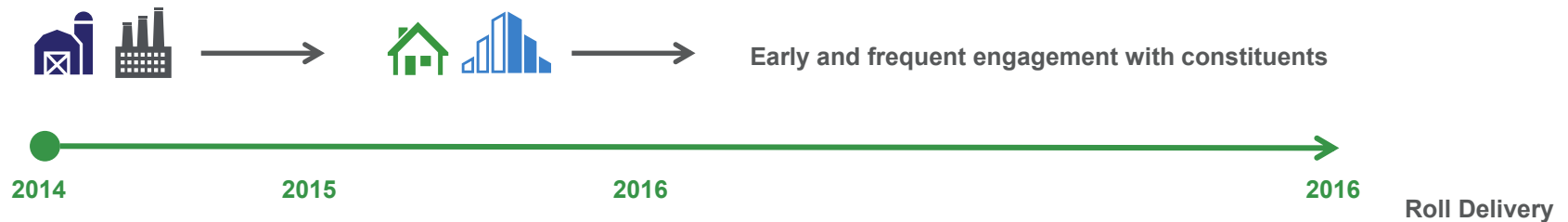
*January 1, 2016
(valuation date)*

2016 ASSESSMENT UPDATE

2012 ASSESSMENT UPDATE



2016 ASSESSMENT UPDATE



DATA COLLECTION & PREPARATION

Building permits

Sales reviews

Site variable update project

Farm forestry exemptions reviews

Requests for Reconsideration

Severances and Consolidations

Data integrity checks

MPAC initiated reviews

Process controls

Tax and Vacancy Applications

Municipal Requests

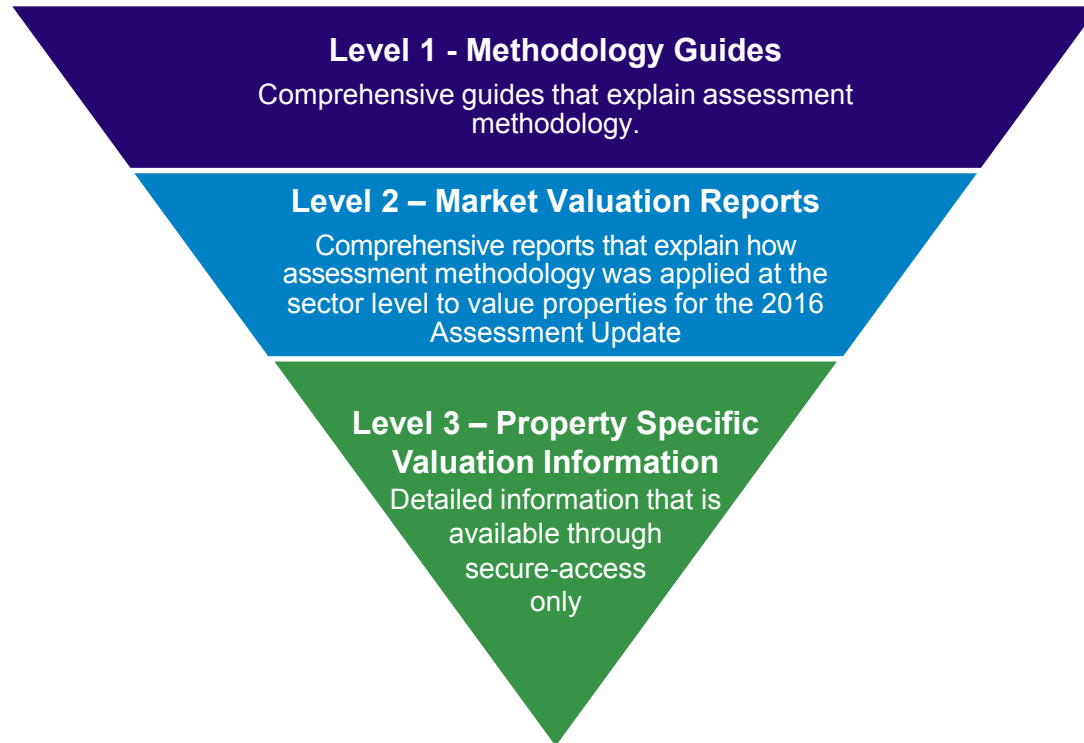
Appeals

Property Owner Enquiries

1716 data touchpoints
for **North Huron**



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 owners will receive their Property Assessment Notices starting **May 24th**



Farm Property Assessment Notices will be mailed **October 11th**



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

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

An isometric illustration of a city with various buildings, trees, and streets. A large blue rectangular overlay covers the center of the image, containing the title text. The background shows a mix of urban architecture, including brick buildings, modern high-rises, and smaller houses, interspersed with green trees and winding roads.

2016 ASSESSMENT UPDATE

The Residential Experience



MUNICIPAL
PROPERTY
ASSESSMENT
CORPORATION

2016 PROPERTY ASSESSMENT NOTICE



1234567890
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 Dunes Rd. PLAN169 BLK 1 PT LOT4
Municipality	Ottawa City
School support	English-Public

Assessment overview:

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	\$162,000
Between 2012 and 2016 , 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:

Classification:	Residential	
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.

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



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 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 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



2016 PROPERTY ASSESSMENT NOTICE



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ABC IMPORTS LIMITED
200 MAIN STREET
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11 FLOOR
ANYWHERE ON M4K 1B3

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Municipal-specific Issue Date

Property Assessment Notice

For the 2017 to 2020
property taxation years

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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 January 1, 2016 assessed value and classification of your property will be used as the basis for calculating your 2017 to 2020 property taxes as illustrated below.

→ **2016 Assessed Value**

→ Assessment Overview

- Assessed Value as of January 1, 2016
- Assessed Value as of January 1, 2012
- Change between 2012 and 2016

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2016 PROPERTY ASSESSMENT NOTICE

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Location



Age of the property, adjusted for any major renovations or additions



Lot dimensions



Quality of construction



Living area

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Property Details

How does MPAC assess my property?

- ✓ Five major factors affecting residential values

2016 PROPERTY ASSESSMENT NOTICE

Have questions about your assessment?



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2016 PROPERTY ASSESSMENT NOTICE

Ontario's property assessment system



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determines Current Value Assessments and classifications for all properties in Ontario.



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The Ontario Property Taxpayer



Municipalities

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

These services may include:



Police and fire protection



Roads, sidewalks and public transit



Waste management



Parks and leisure facilities

Description of Ontario's property assessment system

CHANGES TO FILING A REVIEW (BILL 144)

- Residential property owners have **120 days** from the **Issue Date** of their Property Assessment Notice to file a Request for Reconsideration (RfR)
- The RfR deadline for **North Huron** is **September 21, 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

An isometric illustration of a city street scene with various buildings, trees, a gas station, a tennis court, and a yellow taxi. A large, semi-transparent blue rectangle is overlaid on the center of the image, containing the main text and logo.

HOW CAN I LEARN MORE ABOUT MY ASSESSMENT?



MUNICIPAL
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ABOUTMYPROPERTY.CA

The screenshot shows the homepage of AboutMyProperty.ca. At the top, the logo "About My Property.ca" is followed by the tagline "YOUR PROPERTY OUR ASSESSMENT. KNOW MORE ABOUT IT." and a navigation menu with links: Home, Market Trends, Tutorials, How Assessment Works, and Contact Us. The main content area is divided into three sections. The top-left section, titled "QUESTIONS ABOUT PROPERTY ASSESSMENT?", features a large orange speech bubble with a white question mark and a "LEARN MORE" link. The bottom-left section, titled "MARKET TRENDS", includes a map graphic with yellow circles containing "2%" and "1%", and a "READ MORE" link. The bottom-right section, titled "HOW ASSESSMENT WORKS", features a graphic of interlocking gears and a "READ MORE" link. On the right side of the page, there is a "Login to AboutMyProperty™" section with a form for "User ID" and "Password", and links for "Forgot User ID", "Forgot Your Password", "Register", "Login", and "Need Help?".

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.

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 to review the information MPAC has on file for your property.



Online: aboutmyproperty.ca

STEP 3: Contact MPAC

OR

STEP 4: File a Request for Reconsideration



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**



CONTACT MPAC

We are here to help. Contact MPAC with any questions you may have regarding your property assessment.

CALL our Customer Contact Centre 1 866 296-MPAC (6722)
1 877-889-MPAC (6722) TTY

ONLINE at mpac.ca

VISIT a local field office

WRITE to P.O. Box 9808, Toronto ON M1S 5T9

FAX 1 866 297 6703

If you have accessibility needs, please let us know how we can best accommodate you

An isometric illustration of a city street scene with various buildings, trees, a gas station, a tennis court, and a taxi. A large, semi-transparent blue rectangle is overlaid on the center of the image, containing the title and logo.

ENHANCING MUNICIPAL ENGAGEMENT



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- **Redesigned Municipal Connect™**
 - Increased transparency
 - Improved stability and predictability in the municipal tax base
 - Modern and flexible way to access assessment information
- **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





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:

- MPAC Contact information
- Key Messages and Frequently Asked Questions
- Information about Property Assessment Notice Mailing Dates
- Written Material for Print or Web
- Social Media Materials
- Links to Videos on MPAC's YouTube Channel

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PRELIMINARY RESIDENTIAL MARKET TRENDS



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RESIDENTIAL MARKET TRENDS

Assessment Changes 2016 to 2017

	Huron County	North Huron
Property Type	% Change	% Change
Overall Residential	1.4	1.2
Single-family Home	1.5	1.2

Preliminary Values as of April 20, 2016

Median percentage change in assessed value from 2016 to 2017

RESIDENTIAL MARKET TRENDS

Typical Assessed Values

	North Huron	
Property Type	Change in Value Since 2012	Median 2016 CVA
Single-family Home	\$8,000	\$176,000

Preliminary Values as of April 20, 2016

Change in assessed value between base valuation years (2012 to 2016)



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QUESTIONS?