



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

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.

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 31st 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.

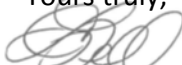
Better Service for Property Owners

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



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

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

Monday, Nov. 28	Province-wide All Properties	Tuesday, March 28, 2017
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