



**CORPORATE SERVICES COMMISSION**  
**Financial Services**

TOWN OF NEWMARKET  
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January 16, 2017

**CORPORATE SERVICES REPORT – FINANCIAL SERVICES – 2017-01**

TO: Mayor Tony Van Bynen and Members of Council

SUBJECT: 2017 Interim Tax Billing and Bylaw

ORIGIN: Director, Financial Services/Treasurer

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**RECOMMENDATION:**

**THAT Corporate Services Report - Financial Services – 2017-01, dated January 16, 2017, regarding the 2017 Interim Tax Levy be received and the following recommendation be adopted:**

- i. **THAT Council enacts a by-law (attached hereto as Appendix A) for the levy and collection of the 2017 Interim Taxes.**

**COMMENTS:**

**Purpose**

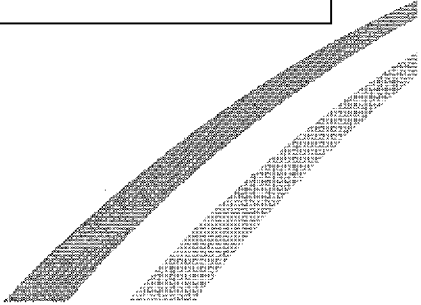
The purpose of this report is to enable billing and collection of the 2017 Interim Tax Levy.

**Budget Impact**

The Town's portion of the Interim Tax Levy will be approximately \$28,270,000.

**Summary**

With approval of the 2017 Interim Tax Levy bylaw and the processing of the tax bills, the Town will have the funds required to meet municipal service obligations. The 2017 due dates will be February 23<sup>rd</sup>, March 28<sup>th</sup> and April 25<sup>th</sup> for all property taxpayers.





## Background

### Interim Levy

The *Municipal Act, 2001*, s.317 provides municipalities with the authority to levy interim taxes in an amount not to exceed 50% of the prior year's taxes, other than in cases where an assessment was on the roll for only part of the year. In these cases, the prior year levy is annualized for the purpose of the current year interim levy.

The interim levy will be payable in three relatively equal installments that will be due on February 23<sup>rd</sup>, March 28<sup>th</sup> and April 25<sup>th</sup>.

Once the Town finalizes and approves our 2017 budget, the Region of York finalizes their tax rates and the Province of Ontario sets the 2017 education tax rates, the final tax property tax bills will be issued and the amount of this interim billing will be deducted from the total levied for the year.

### Final/Future Tax Levies

The final tax bills are generally issued in June for the residential taxpayers, with three relatively equal installments due in July, August and September. Commercial and Industrial final property tax bills are generally issued in August with two installments due in September and October. Following the final tax bills, there are 2 or 3 additional billings issued later in the year for any Supplementary or Omitted Assessments issued by the Municipal Property Assessment Corporation (MPAC).

### Re-assessment

As Council will recall from Financial Services Information Report 2016-22 (copy attached) and a delegation from MPAC on May 30<sup>th</sup>, 2016, MPAC prepared and issued updated property assessment notices for every property in Ontario during 2016. The market trends for Newmarket show that residential property owners will see an average assessment increase of approximately 9.8% over their 2016 value. The assessed value of a typical residential home in Newmarket is \$655,000 and the assessed value of a typical condominium is \$349,000. The new increased values will be used for property tax calculations in 2017, however, as previously advised, **an increase in property assessment does not necessarily mean an increase in property taxes.** The tax rate is reset to a revenue neutral position based on the average assessment increase prior to any budgetary increases for the Town, the Region or Education.

### Bundled Tax Rates

For many years, the Town has shown the residential tax rates on the tax bill in separate bundles for Bylaw & Licensing Services, Community Programs, Fire/Emergency Services, Facilities/Parks, Library, Planning/Development Services, Roads/Bridges/Sidewalks and Solid Waste Management. Some residents have found this confusing and it is possible that new Stormwater Management rate may aggravate this. As a result, starting in 2017, these bundles will be removed



from the actual property tax bill and the detail will be provided in the annual flyer that is enclosed and sent to each property owner that receives a tax bill. The flyer is also available on our website as many residents do not receive an actual tax bill when their taxes are paid through alternate methods such as pre-authorized plans or mortgage companies.

Removing the bundles from the tax rates will eliminate some issues currently being experienced with our property tax billing system and will ensure that every resident receives a clear, transparent and accurate tax bill. A survey of our neighbouring municipalities indicates that they are all using an updated annual flyer for the purpose of explaining how municipal tax dollars are spent each year.

### Stormwater Management User Fee

2017 will see the implementation of the new stormwater management user fee. This fee will be shown on the final property tax bill only, and not on this interim tax bill. This will allow us to provide the residents with a tool they can use to see the overall impact of this user fee against their final property taxes. Including a portion of the stormwater fee on the interim bill, in its introductory year, would reduce the transparency of this change.

### Late Payment Charges (Penalty and Interest)

Under the provisions of the *Municipal Act, 2001*, s.345 a municipality may impose late payment charges for the non-payment of taxes or any installment by the due date. Penalty, in an amount not to exceed 1.25% of the taxes due, is charged for all installments not paid by the due date. Interest in the same amount is charged each future month in which default continues. These amounts are the maximum allowed under the Act. A previous by-law was passed authorizing these changes and it remains in effect from year to year until repealed.

## **BUSINESS PLAN AND STRATEGIC PLAN LINKAGES**

This report links to Newmarket's key strategic directions in being Well Managed through fiscal responsibility.

## **CONSULTATION**

A review of the property tax bills for other York area municipalities was completed to determine that bundled rates are not in use elsewhere.

## **HUMAN RESOURCE CONSIDERATIONS**

Not applicable to this report



## BUDGET IMPACT

### *Operating Budget*

The interim levy provides financing for the Town's 2017 operations.

### *Capital Budget*

No impact.

## CONTACT

For more information on this report, contact: Grace Marsh at 905-953-5300, ext. 2143 or via e-mail at [gmarsh@newmarket.ca](mailto:gmarsh@newmarket.ca)



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Grace Marsh, CMTP, CMMIII, Paralegal  
Supervisor, Property Tax & Assessment



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Mike Mayes, CPA, CGA, DPA  
Director, Financial Services/Treasurer



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Esther Armchuk, LL.B.  
Commissioner, Corporate Services

GM/ne  
Attachments:

- a) Interim Tax Levy By-law Number 2017-XX
- b) Financial Services Information Report 2016-22, May 24, 2016





## CORPORATION OF THE TOWN OF NEWMARKET

### BY-LAW NUMBER 2017-xx

WHEREAS the Council of the Corporation of the Town of Newmarket wishes to impose an interim levy as authorized by the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended:

AND WHEREAS section 317 of the *Municipal Act, 2001*, authorizes a council to pass by-laws for the payment of taxes by installments and the date or dates in the year for which the taxes are imposed on which the taxes or installments are due;

THEREFORE BE IT ENACTED by the Municipal Council of the Corporation of the Town of Newmarket as follows:

1. THAT the Council of the Corporation of the Town of Newmarket is hereby authorized to levy in 2017 an amount equal to fifty percent (50%) of the prior year annualized taxes on property that is rateable for local municipality purposes;
2. AND THAT taxes may be levied under this by-law on a property that is rateable for local municipality purposes for the current tax year, but which was not rateable for local municipality purposes for the prior tax year, including assessment of property that is added to the assessment roll after the by-law is passed;
3. AND THAT the Treasurer of the Corporation of the Town of Newmarket shall send to each person, or their designated financial institution so taxed, a bill specifying the amounts and due dates of taxes payable by the taxpayer;
4. AND THAT the Treasurer of the Corporation of the Town of Newmarket shall send the tax bill to the taxpayer's residence or place of business unless the taxpayer directs the Treasurer, in writing, to send the bill to another address, in which case it shall be sent to that address. This direction will continue until revoked by the taxpayer in writing;
5. AND THAT the realty taxes levied by this by-law shall be due and payable in installments on February 23, 2017, March 28, 2017 and April 25, 2017 and be paid to the Treasurer, Town of Newmarket at the Municipal Offices, 395 Mulock Drive, Newmarket or to a financial institution to the credit of the Treasurer, Town of Newmarket;
6. AND THAT Council directs that all payments, including partial payments, shall be applied to accounts on a consistent basis;
7. AND THAT this by-law shall come into effect January 1, 2017.

ENACTED THIS DAY OF

\_\_\_\_\_  
Tony Van Bynen, Mayor

\_\_\_\_\_  
, Town Clerk





## INFORMATION REPORT

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395 Mulock Drive  
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905.953-5300 ext. 2102

May 24, 2016

### CORPORATE SERVICES INFORMATION REPORT – FINANCIAL SERVICES 2016-22

TO: Mayor Tony Van Bynen and Members of Council

SUBJECT: 2017 Province Wide Reassessment – MPAC Delegation

ORIGIN: Supervisor, Property Tax & Assessment

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***In accordance with the Procedure By-law, any Member of Council may make a request to the Town Clerk that this Information Report be placed on an upcoming Committee of the Whole agenda for discussion.***

#### COMMENTS

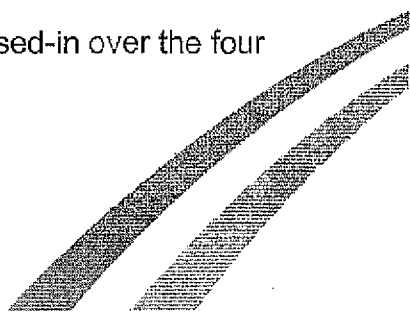
This report has been prepared in order to provide Council with background and additional information in advance of the Municipal Property Assessment Corporation (MPAC) delegation to Committee of the Whole, May 30, 2016.

During 2016 MPAC is preparing updated property assessments for taxation purposes for every property in Ontario. Since the introduction of Current Value Assessment (CVA) in the Province of Ontario in 1998, there have been seven province wide reassessments, the most recent being in 2012 where a base date of January 1, 2012 was used for property taxation for 2013, 2014, 2015 and 2016.

The base date (also known as the valuation date) is the point in time at which MPAC establishes the assessed value and the classification of each property. The current value assessment represents what a property could have reasonably sold for, if purchased by a willing buyer from a willing seller on January 1, 2016.

The value established will be used for taxation for 2017, 2018, 2019 and 2020. Given the strong real estate market, it is expected there will be significant increases, particularly in the residential sector. Preliminary estimates for the first year alone are an average increase in value of 9.8%, and approximately 40% over the four year period.

In order to provide an additional level of tax stability, the increases are phased-in over the four taxation years as detailed in the table below:





The property's value on January 1, 2012		\$450,000	
The property's value on January 1, 2016		\$630,000	
Over the four year period, the property value changed by		+ \$180,000	
Assuming property characteristics stay the same, the property assessment will increase by \$45,000 each year			
2017	2018	2019	2020
\$495,000	\$540,000	\$585,000	\$630,000

Any property that may experience a decrease is provided with the relief immediately as it is not phased-in. This scenario is more likely to occur in the commercial or Industrial sector as detailed in the table below;

The property's value on January 1, 2012	\$2,000,000		
The property's value on January 1, 2016	\$1,800,000		
Over the four year period, the property value changed by	\$200,000		
Assuming property characteristics stay the same, the property assessment will be consistent for the four years.			
2017	2018	2019	2020
\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000

## Property Taxes

It is important to note that **an increase in property assessment does not necessarily mean an increase in property taxes**. Every year when the new property assessments are received, the tax rate is reset to a revenue neutral position based on the average assessment increase.

Property tax increases are only experienced by an individual property when;

1. The Town, Region of York or the Province (for the School Boards) increase the annual budget (referred to as a budgetary increase).
2. An individual property assessment increases by more than the Town average in their class (referred to as an assessment related increase).
3. And to a lesser degree, commercial and/or industrial property assessments increase at a lower rate than residential, causing a shift of tax burden to the residential class as a whole (referred to as a tax shift increase).

## Mailing Schedule

Notices for property owners in the Town of Newmarket, along with the rest of York Region are scheduled to be issued on June 13<sup>th</sup>, 2016. This timing is significant because:

1. This is the same time frame when our final tax bills for 2016 have traditionally been sent and are expected by the residents. 2016 tax bills must be sent prior to the start of the summer period so that arrangements can be made for the July, August and September due



dates, however, we anticipate this may cause some confusion for property owners to be receiving both of these important documents at the same time.

2. Traditionally property owners would have until March 31<sup>st</sup> of the tax year to request a formal reconsideration (RfR) of their value, however in 2016 only, the deadline to request that review will be 120 days from the issue date of the notice to request a review. That date is October 11, 2016. After that, there will be no opportunity to dispute the value for 2017 taxation.

We strongly recommend that anyone who does wish to dispute their value, do it immediately upon receipt of their notice, and not wait the 120 days allowed. It is expected that MPAC will have a large number of RfR's given that the entire Province has been reassessed and the sooner it is reviewed and corrected (if required) the chances are better that the 2017 assessment roll can be amended prior to the municipality receiving the final version. This benefits both the Town and the taxpayer.

### **Town of Newmarket Communications**

The Financial Services and Corporate Communications departments are working together to develop a detailed and comprehensive Communications Plan for both internal and external stakeholders. Highlights and objectives of this plan will include:

- Informing all stakeholders of the changes to the assessment process through various media, such as the Town Page, Media Releases, Council Reports, emails, Town Central articles and Town branded videos, Facebook and Twitter
- Reduce and/or mitigate any confusion that may arise from the timing of the assessment notices and tax bills
- Provide tools to assist Council and staff in answering questions that may arise

### **Summary**

The three most important messages that our taxpayers need to hear are:

1. Ask yourself, could you have sold your property for this amount on January 1, 2016? If the answer is yes, then the assessment is fair.
2. If you still believe the value is too high, act now, do not wait until October.
3. An increase in assessment does not necessarily mean an increase in taxes.

### **BUSINESS PLAN AND STRATEGIC PLAN LINKAGES**

This report aligns with Council's Strategic Priority to align ourselves with Communications Best Practices and being Well-equipped and Managed.



## CONSULTATION

Corporate Communications – development of a Communications Plan  
Municipal Property Assessment Corporation

## BUDGET IMPACT

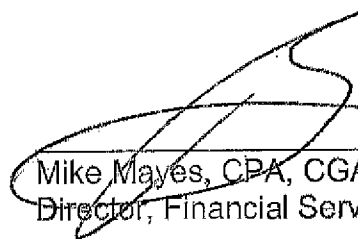
This report has no operating or capital budget impacts.

## CONTACT

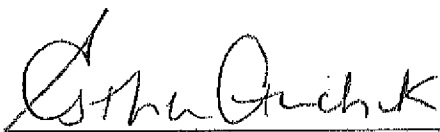
For more information on this report, contact: Grace Marsh at 905-953-5300, ext. 2143 or via e-mail at [gmarsh@newmarket.ca](mailto:gmarsh@newmarket.ca)



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Supervisor, Property Tax & Assessment



Mike Mayes, CPA, CGA, DPA  
Director, Financial Services/Treasurer



Esther Armchuk B.A. (Hons.), LL.B., DPA  
Commissioner, Corporate Services

GM/ne

Attachments:

- a) 2016 Assessment Update – Municipal Communications Toolkit, March 2016 (23 pgs.)
- b) Property Assessment Taxation – A Communications Plan (4 pgs.)
- c) Delivering the 2016 Assessment Update (MPAC) (31 pgs.)





# 2016 ASSESSMENT UPDATE

Municipal Communications Toolkit  
March 2016



MUNICIPAL  
PROPERTY  
ASSESSMENT  
CORPORATION



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## BACKGROUND AND PURPOSE

The Municipal Property Assessment Corporation (MPAC) is an independent, not-for-profit corporation funded by all Ontario municipalities. Our role is to accurately assess and classify all properties in Ontario according to the *Assessment Act* and regulations established by the Ontario Government.

This year, every property owner in Ontario will receive a Property Assessment Notice from MPAC updating the value of their property based on a valuation date of January 1, 2016. The assessment will be applicable to the 2017-2020 property tax years.

Leading up to the 2016 Assessment Update, MPAC has introduced some of the most significant reforms to Ontario's property assessment system since 1998. These changes share a common goal that is rooted in MPAC's commitment to increased transparency and understanding in order to bring stability and predictability to municipalities' tax base.

The Municipal Toolkit provides municipalities with information and materials that will assist in responding to inquiries from property owners about the 2016 Assessment Update.

The toolkit includes key messages, frequently asked questions, a sample of MPAC's new Property Assessment Notice, Notice mailing dates and Request for Reconsideration deadlines. It also includes social media and website content, as well as information on changes made to simplify AboutMyProperty™ and the redesign of Municipal Connect™.

MPAC appreciates how significant many of the changes are, and the challenges municipal representatives will face in responding to property owners' inquiries. MPAC's Municipal and Stakeholder Relations team is committed to supporting municipalities throughout the 2016 Assessment Update and beyond.

Please see the Other Resources page for a listing of additional material that is being made available.

Should you have any questions, or need further information, please contact your Regional Manager, Account Manager or Account Support Coordinators. Below is the list of relevant Municipal and Stakeholder Relations staff for your municipality.

### ***Zone 3 – Greater Toronto Area***

Heather Colquhoun, Regional Manager – [Heather.Colquhoun@mpac.ca](mailto:Heather.Colquhoun@mpac.ca)

#### **Serving the Region of York**

Natasha Dawood, Account Manager – [Natasha.Dawood@mpac.ca](mailto:Natasha.Dawood@mpac.ca)

Bianca Lazarich, Account Support Coordinator – [Bianca.Lazarich@mpac.ca](mailto:Bianca.Lazarich@mpac.ca)





## KEY MESSAGES

*The following key messages provide high-level statements about what property owners need to know about the 2016 Assessment Update.*

- In 2016, MPAC will update the assessed values of more than five million properties in Ontario based on a legislated valuation date of January 1, 2016.
- As part of the province's four-year assessment cycle, increases in assessed values will be introduced gradually over the 2017-2020 property tax years.
- It's important to MPAC that property assessments are accurate. MPAC understands that property owners want their properties to be assessed and classified correctly.
- MPAC is implementing changes to improve transparency and predictability for all stakeholders in the property assessment and taxation process.
- MPAC has made changes to improve the Property Assessment Update – Notices will now be delivered early – over a 21-week period starting on April 4, 2016.
- Early mailing of the 2016 Property Assessment Notices allows MPAC and property owners the opportunity to resolve concerns before final Assessment Rolls are returned to municipalities.
- MPAC has redesigned the Property Assessment Notice as part of its commitment to enhance the residential taxpayer experience and increase property taxpayers' awareness and understanding of the valuation process.
- Enhancements were made based on feedback received through quantitative and qualitative research with residential taxpayers from across Ontario as well as consultation with the Ministry of Finance.
- Property owners have 120 days from the Issue Date on their Notice to file a Request for Reconsideration. The Issue Date and the property owner's unique Request for Reconsideration deadline will be included on every Property Assessment Notice.





## KEY MESSAGES

When owners receive their Property Assessment Notice, they should review it. No further action is required unless an owner has questions or disagrees with their assessed value or classification.

- Property owners are encouraged to visit AboutMyProperty™ to learn more about how their property was assessed, see the information MPAC has on file, as well as compare it to others in their neighbourhood.
- Anyone can access the site to learn more about market trends in their area, how assessment works, the Request for Reconsideration process and assessment and taxation. Both residential and non-residential property owners can log on to [aboutmyproperty.ca](http://aboutmyproperty.ca) after they receive their Property Assessment Notices with their unique Roll Number and Access Key.



## FREQUENTLY ASKED QUESTIONS

*The following Q&As will help answer questions that may be received from property owners about the 2016 Assessment Update.*

### **What is the 2016 Assessment Update?**

Every four years, MPAC updates the value of every property in the province as part of Ontario's assessment cycle. The current Assessment Update is taking place in 2016, based on a valuation date of January 1, 2016. These assessments will be applicable to the 2017-2020 property tax years.

MPAC's assessments provide the foundation on which municipalities base property taxes. Municipalities use the assessment base to calculate property taxes to pay for local programs and services, such as police and fire protection, waste management, roads, sidewalks and public transit and parks and leisure facilities.

### **Why is it happening this year?**

The cycle for province-wide Assessment Updates is every four years. The last update was in 2012, meaning the next update is set to occur this year.

### **What valuation date is being used?**

The 2016 Assessment Update is based on a legislated valuation date of January 1, 2016.

### **What is a valuation date?**

To ensure consistency, MPAC values each property based on a legislated valuation date. For the 2016 Assessment Update, the valuation date is January 1, 2016. MPAC uses the valuation date as the common date for determining what a property could have reasonably sold for if purchased by a willing buyer as of January 1, 2016.

### **How are the 2016 values being determined?**

To establish a property's assessed value, MPAC analyzes sales of comparable properties in the property owner's area and all the key features that affect market value. This method, called Current Value Assessment, is used by most assessment jurisdictions in North America.



## FREQUENTLY ASKED QUESTIONS

For residential properties, there are five major factors that generally account for 85% of a property's value:

- Location
- Lot dimensions
- Living area
- Age of the property (adjusted for any major renovations or additions)
- Quality of construction

Values for the 2016 Assessment Update are derived from market analysis, data collection and preparation, and property level reviews.

For more information, refer to: <https://www.youtube.com/watch?v=Uikghy2Yz10>

### **When will property owners receive their property assessment notice?**

Residential property owners will receive their new assessment Notices over a 21-week period, starting on April 4, 2016.

The residential Notice mailing date for all of York Region is **Monday, June 13, 2016**.

Non-residential property owners will receive their new assessments starting on October 11, 2016.

### **What is the relationship between assessment and taxation?**

MPAC's property assessments provide the foundation on which municipalities base property taxes. Here is how it works:

- Each municipality determines how much it costs to provide all the services in a community – such as waste management, parks, police and fire protection, roads, sidewalks and public transit.
- Once that's done, the municipality takes all of the property values and determines tax rates for different property types to secure enough funds to provide these services.
- This tax rate is then used to calculate how much property tax residents will pay to their municipality.
- In addition to the municipal tax rate, the Province of Ontario sets the education tax rate, which determines the education tax portion of the property tax bill.

For more information, refer to: [https://www.youtube.com/watch?v=xgGbLotF\\_QQ](https://www.youtube.com/watch?v=xgGbLotF_QQ)



## FREQUENTLY ASKED QUESTIONS

### **If a property owner's assessment increases, will they have to pay more property tax?**

Not necessarily. If the assessed value of a home has increased more than the average for the municipality, property owners may pay proportionately more in property taxes. If it has increased in value less than the average, property owners may pay proportionately less in property taxes.

Under the *Assessment Act*, assessment increases are introduced gradually over four years, for all property types. As such, market increases in assessed value between the January 1, 2012 and January 1, 2016 legislated valuation dates will be introduced gradually over four years (2017-2020). 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 introduced immediately.

### **What if a property owner hasn't received their Notice?**

The first step is to check the Notice mailing schedule. Residential Notices are being mailed over a 21-week period starting April 4. Property owners should contact MPAC's Customer Contact Centre at 1-866-296-MPAC (6722), or 1-877-889-MPAC (6722) if they haven't received their Property Assessment Notice by the anticipated in home date.

### **How can property owners check the accuracy of their assessment?**

Property owners should review their Notice, and ask themselves if they could have sold their property for the assessed value as of January 1, 2016. Next, they should visit [aboutmyproperty.ca](http://aboutmyproperty.ca), to learn how and why their property was assessed the way it was, and to compare their assessment with others in their neighbourhood.

If property owners have questions, they can call MPAC's Customer Contact Centre at 1-866-296-MPAC (6722), or 1-877-889-MPAC (6722), or visit a local MPAC office.

For more information, refer to: <https://www.youtube.com/watch?v=o6ATjrN2ttc>

### **What is AboutMyProperty™?**

AboutMyProperty™ is a secure, online, easy-to-use, self-serve website that allows property owners to learn more about how their property was assessed, see the information MPAC has on file as well as compare it to others in their neighbourhood or area.

Information on property values and market trends are also available through the site – free of charge.



## FREQUENTLY ASKED QUESTIONS

### **Who can use this service?**

Anyone can access the site and learn more about how assessment works and market trends in their area/municipality. Both residential and non-residential property owners can access details about their property by registering and logging in using the Roll Number and Access Key on their Property Assessment Notice.

### **How do I register and log in?**

To register for AboutMyProperty™, you need the Roll Number and Access Key located on your 2016 Property Assessment Notice. If you own more than one property, each will have its own unique Roll Number and Access Key. After you register your first property – you can add additional properties through the 'My Profile' area located at the top of the homepage.

If you need help registering, contact MPAC at 1 866 296-MPAC (6722).

### **What kind of information can I get on AboutMyProperty™?**

You can learn more about how your property was assessed, see the information MPAC has on file, as well as compare your property to others in your neighbourhood or area – free of charge.

- Learn more about Market Trends in your area. Browse through the interactive maps to view information on residential sale price trends in neighbourhoods and municipalities across Ontario.
- The 'How Assessment Works' section contains general information on how we assess properties, the five main factors that account for 85% of your property value, Ontario's property assessment system, and more.

You can also access the following information, for each of the properties you own:

- A Property Profile Report available through 'My Property'. This includes detailed information about your property and more information about the five key factors that account for 85% of your property's assessed value.
- Property Snapshots – as you browse through 'My Neighbourhood' you can access up to 100 snapshots of data on other properties in your neighbourhood or area. This snapshot



## FREQUENTLY ASKED QUESTIONS

- provides the following information: property address, year built, square footage, lot size, number of stories, Current Value Assessment, and sales information, if applicable.
- Favourites Report - compare your property with up to 24 saved Favourites. This detailed report will help you compare your assessment to similar properties in your neighbourhood to determine whether your property's assessed value is accurate. The report can be downloaded and includes address, Roll Number, Current Value Assessment, sale and site information, as well as residential structural details (e.g. square footage).

### **What if property owners don't agree with their assessment?**

If property owners disagree with MPAC's assessment or classification of their property, they can file a Request for Reconsideration (RfR) and MPAC will review their assessment, free of charge. The deadline to file an RfR is included on each property owner's Notice.

There are two ways to file an RfR:

1. At [aboutmyproperty.ca](http://aboutmyproperty.ca). Property owners will be able to attach documents, pictures and reports to accompany their RfR, as well as check the status of their request. They may also mail or fax their form to MPAC. Forms are available at [mpac.ca](http://mpac.ca).
2. Write a letter to request an RfR. The letter should include the 19-digit Roll Number found on the Property Assessment Notice, the owner's full name, address and phone number, and the reasons why their assessment is incorrect, including any information they have to support their request.

Starting in 2016 (for the 2017 property tax year) 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. The Issue Date and the property owner's unique RfR deadline will be included on every Property Assessment Notice.

For more information, refer to: <https://www.youtube.com/watch?v=EPGN-THof5Q>

### **What happens once a Request for Reconsideration (RfR) has been reviewed?**

MPAC will send a letter with the results of their review within 180 days (or less) of when the request is received. With more complex scenarios, MPAC may need more time (up to 60 more days) to reconsider a property assessment and complete the review. MPAC will contact the property owner if they need more time. Once a decision has been made, MPAC will mail a letter advising the owner about the outcome of their review.



## FREQUENTLY ASKED QUESTIONS

If the owner disagrees with the outcome, they have the option to file an appeal with the Assessment Review Board (ARB), an independent assessment appeal tribunal of the Ontario Ministry of the Attorney General.

Property owners have 90 days after MPAC has notified them of its decision about the 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 [arb.gov.on.ca](http://arb.gov.on.ca).

To request that a property be eligible for the farm or managed forest classes or conservation land exemption, an RfR must be filed with the respective program administrator at the Ministry of Natural Resources and Forests or the Ministry of Agriculture Food and Rural Affairs.

For any other property type, property owners can choose to either file an RfR with MPAC or file an appeal with the ARB.

### **What happens at an ARB hearing?**

At an ARB hearing, the onus is on MPAC to prove the accuracy of the assessed value of a property. MPAC presents comparable sold properties as evidence and shares that information with the property owner prior to the hearing. The property owner presents evidence in support of their position. Ideally, they should select properties that are similar to their property.



## PROPERTY ASSESSMENT NOTICES

Every four years, MPAC conducts a province-wide Assessment Update and mails a Property Assessment Notice to every property owner in Ontario. In 2016, MPAC will mail out more than five million Notices.

MPAC has redesigned the Property Assessment Notice as part of its commitment to enhance the residential taxpayer experience and increase property owners' awareness and understanding of the valuation process.

Enhancements were made based on feedback received through quantitative and qualitative research with residential taxpayers from across Ontario, as well as consultation with the Ministry of Finance.

The new and improved Property Assessment Notice includes the following:

- An Issue Date and specific Request for Reconsideration deadline for each of the applicable tax years
- A clear explanation of phase-in
- A simple explanation of the Ontario Property Assessment System
- Information on the valuation process and five key factors that affect value

Information about market trends and percent change in each municipality/local taxing authority can be found in the Market Trends area on [aboutmyproperty.ca](http://aboutmyproperty.ca).

We are confident that these enhancements will improve the readability of the Notice and taxpayers' understanding of the valuation process.





## NOTICE MAILING DATES

For the first time, Notices will be delivered up to five months earlier than ever before. The intention of early Notice mailings is to give municipalities and property owners the opportunity to resolve concerns before final Assessment Rolls are returned for 2017 taxation.

For residential properties, a 21-week Notice mailing schedule begins in early April, with the first Notices being delivered to property owners on or around April 4, 2016.

The residential Notice mailing date for all of York Region is **Monday, June 13, 2016**.

For non-residential properties, the first Notices will be delivered starting on October 11, 2016.



## NOTICE MAILING DATES

<b>April 4</b>	Simcoe County Cities of Barrie and Orillia	<b>May 27 – June 6</b>	City of Toronto
<b>April 11</b>	Counties of Prescott and Russell, Stormont Dundas and Glengarry City of Cornwall County of Lanark United Counties of Leeds and Grenville City of Brockville Towns of Prescott, Gananoque and Smiths Falls	<b>June 13</b>	Regional Municipality of York
		<b>June 20</b>	Regional Municipality of Durham
		<b>June 27</b>	Regional Municipality of Halton
		<b>July 4</b>	City of Hamilton City of Brantford Counties of Brant, Haldimand and Norfolk City of Brantford
<b>April 18</b>	Counties of Elgin, Middlesex and Oxford Cities of London and St. Thomas Municipality of Chatham-Kent, County of Lambton	<b>July 11</b>	Counties of Peterborough, Haliburton Cities of Peterborough and Kawartha Lakes Districts of Muskoka and Parry Sound
<b>April 25</b>	Territorial Districts of Nipissing, Sudbury and Manitoulin and all single- tier municipalities in geographic area	<b>July 18</b>	City of Ottawa
<b>May 2</b>	Territorial Districts of Kenora, Rainy River and Thunder Bay and all single- tier municipalities in geographic area	<b>July 25</b>	Regional Municipality of Waterloo Counties of Dufferin and Wellington City of Guelph
<b>May 9</b>	Counties of Frontenac, Lennox and 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	<b>August 2</b>	Regional Municipality of Niagara
		<b>August 8</b>	County of Essex City of Windsor Township of Pelee
<b>May 16</b>	City of Mississauga	<b>October 11 - 24</b>	All Non-Residential Properties: Multi- partition Residential Conservation Farm Managed Forest Business Remaining Residential Properties
<b>May 18</b>	City of Brampton Town of Caledon		
<b>May 24</b>	County of Renfrew City of Pembroke Counties of Huron and Perth City of Stratford and Town of St. Mary's Counties of Grey and Bruce Territorial District of Algoma and all single-tier municipalities in geographic area	<b>November 28</b>	All amended properties



## REQUESTS FOR RECONSIDERATION

For the 2016 province-wide Assessment Update, MPAC is delivering Property Assessment Notices earlier than ever before. This change is being made as part of MPAC's commitment to bring greater stability and predictability to the property assessment and taxation system.

As a result of legislative reforms made last year, a significant change is being made to the Request for Reconsideration process. Starting in 2016 property owners will have 120 days from the Issue Date of their Property Assessment Notice to file a free Request for Reconsideration, to ensure they receive a fair and consistent review of property assessment concerns.

The Issue Date and the property owner's unique Request for Reconsideration deadline is included on every Property Assessment Notice.

The **Request for Reconsideration deadline** for the residential properties receiving a Property Assessment Notice with an issue date of June 13, 2016 for all of York Region is **Tuesday, October 11, 2016**.

If property owners feel their assessed value and/or property classification is not correct, MPAC will review it, free of charge. Property owners can do this by filing a Request for Reconsideration, which can be done through [aboutmyproperty.ca](http://aboutmyproperty.ca), or by filling out a Request for Reconsideration form, available at [mpac.ca](http://mpac.ca). They can also write a letter to MPAC requesting reconsideration.

The early delivery of Property Assessment Notices and the 120-day Request for Reconsideration deadline will make Assessment Rolls more stable and accurate by allowing the Request for Reconsideration to be processed before rolls are sent to municipalities.



## WRITTEN MATERIAL FOR PRINT OR WEB

*The copy below and/or logo can be included on your website to direct property owners who are looking for information about the 2016 Assessment Update, or can be used on various traditional media and social media channels that may be available in your municipality.*

---

### **Copy for newsletters/community papers**

#### Example 1:

#### **Headline: MPAC updates the values for all of Ontario's 5 million+ properties**

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. These values will be used by [municipality's name] to calculate your property taxes for the 2017-2020 property tax years.

Residential property owners can expect to receive their Property Assessment Notice the week of June 13, 2016. Notices for business properties and farms will be mailed in the fall of 2016.

To learn more about your assessed value visit [aboutmyproperty.ca](http://aboutmyproperty.ca) or contact MPAC.

#### Example 2:

#### **Headline: Did you receive a Property Assessment Notice from MPAC?**

Every four years, Municipal Property Assessment Corporation (MPAC) updates the value of every property in the province as part of Ontario's assessment cycle. The current Assessment Update is taking place in 2016, based on a valuation date of January 1, 2016. These assessments will be applicable to the 2017-2020 property tax years.

When you receive your Property Assessment Notice, review it. No further action is required on your part unless you have questions or you disagree with your assessed value and/or classification.

If you have questions, or would like to learn more about how MPAC assessed your property and compare it to others in your neighbourhood, visit [aboutmyproperty.ca](http://aboutmyproperty.ca). You can also review market trends for your municipality and file a Request for Reconsideration. Your unique Roll Number and Access Key are included on your 2016 Property Assessment Notice.



## WRITTEN MATERIAL FOR PRINT OR WEB

### Example 3:

#### **Headline: Important information about the 2016 Assessment Update**

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

In 2016, MPAC will update the assessed values of more than five million properties in Ontario based on a legislated valuation date of January 1, 2016.

For the 2016 province-wide Assessment Update, MPAC is delivering Property Assessment Notices earlier than ever before. This change is being made as part of the organization's commitment to bring greater stability and predictability to the property assessment and taxation system.

Residential property owners can expect to receive their Property Assessment Notice the week of June 13, 2016. Notices for business properties and farms will be mailed in the fall of 2016.

For information on how assessment works, market trends, the Request for Reconsideration process and property assessment and taxation, visit [aboutmyproperty.ca](http://aboutmyproperty.ca). If you would like to see the information MPAC has on file or your property or compare your property to others in your area, you can register and login using the Roll Number and Access Key located on your Property Assessment Notice.

#### **Website button/widget**

*The below widget and accompanying copy are in a web-ready format, and may be used with the above text or on a specific area of the municipal website.*

Do you have questions about your 2016 Property Assessment Notice? Visit [aboutmyproperty.ca](http://aboutmyproperty.ca) or contact the Municipal Property Assessment Corporation (MPAC) Customer Contact Centre at 1-866-296-MPAC (6722), or 1-877-889-MPAC (6722).





## SOCIAL MEDIA MATERIALS

*This section contains social media content suggestions for interactions with property owners about the 2016 Assessment Update.*

*Additionally you will find content guidelines for proactive social media posts that can be used to respond to a high volume of social media queries.*

### Reactive

Sample Question	Suggested Twitter Response	Suggested Facebook Response
I'm a new homeowner and not sure what this assessment update is, help @municipality!	@propertyowner visit <a href="http://aboutmyproperty.ca">aboutmyproperty.ca</a> to learn more about why @MPAC_Ontario assesses property every 4 yrs	Hi @propertyowner, every four years the Municipal Property Assessment Corporation (MPAC) assesses all property in Ontario. This helps provide the foundation on which municipalities like ours determine property taxes to pay for local programs and services. Visit <a href="http://aboutmyproperty.ca">aboutmyproperty.ca</a> and <a href="http://mpac.ca">mpac.ca</a> to learn more.
@municipality How did you decide the value of my property?	@propertyowner @MPAC_Ontario analyzes recently sold properties in your neighbourhood. Learn more at <a href="http://aboutmyproperty.ca">aboutmyproperty.ca</a> .	Hi @propertyowner, the Municipal Property Assessment Corporation (MPAC) derives assessment values from market analysis, data collection and preparation, and individual value review. The 2016 Assessment Update is based on a valuation date of January 1, 2016. Visit <a href="http://aboutmyproperty.ca">aboutmyproperty.ca</a> and <a href="http://mpac.ca">mpac.ca</a> to learn more.



## SOCIAL MEDIA AND WEBSITE MATERIALS

Sample Question	Suggested Twitter Response	Suggested Facebook Response
@municipality Just received an assessment for my property, does this mean my taxes are going to rise?	@propertyowner Taxes are proportionate to average home value in your community. Compare your assessment at <a href="http://aboutmyproperty.ca">aboutmyproperty.ca</a> #MPAC	Not necessarily, @propertyowner. If the assessed value of a home has increased more than the average for the municipality, property owners may pay proportionately more in property taxes, and vice versa. Any assessment increases are phased-in over four years, for all property types. The phase-in program does not apply to decreases in assessed value, which are applied immediately. Learn more and compare your assessment with others in your neighbourhood at <a href="http://aboutmyproperty.ca">aboutmyproperty.ca</a> .
@municipality I haven't received my assessment for 2016. What should I do?  OR  @municipality I still have questions about my assessment and need to speak with someone. Who do I contact?	@propertyowner please contact @MPAC_Ontario at 1-866-296-6722 or 1-877-889-6722	@propertyowner please contact the Municipal Property Assessment Corporation (MPAC) Customer Contact Centre at 1-866-296-MPAC (6722), or 1-877-889-MPAC (6722)



## SOCIAL MEDIA AND WEBSITE MATERIALS

Sample Question	Suggested Twitter Response	Suggested Facebook Response
I don't agree with my assessment this year @municipality. What should I do?	@propertyowner visit <a href="http://aboutmyproperty.ca">aboutmyproperty.ca</a> within 120 days of your Notice issue date to file a free Request for Reconsideration #MPAC	Hi @propertyowner, if you feel your assessed value and/or property classification is not correct; the Municipal Property Assessment Corporation (MPAC) will review it, free of charge. You can do this by filing a Request for Reconsideration on <a href="http://aboutmyproperty.ca">aboutmyproperty.ca</a> or <a href="http://mpac.ca">mpac.ca</a> . You can also write a letter to MPAC requesting reconsideration. You have 120 days from the Issue Date of your Property Assessment Notice to file a free Request for Reconsideration.

### Proactive

Twitter	Facebook
To learn more about your property assessment from @MPAC_Ontario, visit <a href="http://aboutmyproperty.ca">aboutmyproperty.ca</a>	Learn more about how the Municipal Property Assessment Corporation (MPAC) assesses properties in Ontario and compare your assessment with others in your neighbourhood by visiting <a href="http://aboutmyproperty.ca">aboutmyproperty.ca</a>
Questions about your property assessment? Contact @MPAC_Ontario: 1-866-296-6722/1-877-889-6722 or <a href="http://aboutmyproperty.ca">aboutmyproperty.ca</a>	Do you have questions about your 2016 Property Assessment? Visit <a href="http://aboutmyproperty.ca">aboutmyproperty.ca</a> or contact the Municipal Property Assessment Corporation (MPAC) Customer Contact Centre at 1-866-296-MPAC (6722), or 1-877-889-MPAC (6722)





## ABOUTMYPROPERTY™

AboutMyProperty™ is a secure, online, easy-to-use self-serve website that allows property owners to learn more about how their property was assessed, see the information MPAC has on file, as well as compare it to others in their neighbourhood/area.

AboutMyProperty™ connects property owners and MPAC and improves communication and transparency for the owners of Ontario's more than five million properties.

Property owners can get information on property values and market trends in their area without logging in to the site. Property specific details and reports can be viewed through the secure login area.

AboutMyProperty™ provides property owners with information on property values and market trends in their area.

If a property owner disagrees with their assessment and/or classification, they can submit a Request for Reconsideration (RfR) through the site. Once they have registered and logged in, property owners can attach documents, pictures and reports to their RfR. They can also track the status of their RfR through AboutMyProperty™ if they submit it online.

Please see the Other Resources page for a listing of additional material that is being made available alongside the communications toolkit on AboutMyProperty™.



## MUNICIPAL CONNECT™

Municipal Connect™ has been redesigned and allows for better understanding and management of the tax base and assessment at risk, and offers municipalities a modern and flexible way to access assessment information online, 24 hours a day, 7 days a week.

To better support the management of municipal services and provide further insight into the 2016 Assessment Update, Municipal Connect™ will provide municipalities with access to preliminary values allowing for early consultation/discussion with the goal of greater roll stability and predictability.

The values for residential properties will be available in Municipal Connect™ beginning in April. The preliminary values for other property types will be made available as they are finalized.





## OTHER RESOURCES

*The additional resources listed below are being made available together with the communications toolkit.*

- Tax bill Insert/buck slip (available upon request)
- Sample Property Assessment Notice

Brochures: <https://www.mpac.ca/PropertyOwners/Brochures>

- About MPAC
- Understanding Your 2016 Property Assessment Notice
- Resolving Assessment Concerns/RfRs
- Residential
- Newly Built Homes
- Waterfront
- AboutMyProperty™ (postcard)
- Municipal Connect™ (postcard)

Videos:

- AboutMyProperty™ Overview
- How MPAC Assesses Property
- The Request for Reconsideration process
- Property Assessment and Taxation





## Property Assessment and Taxation

A Communications Plan

May 2016

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**Background** | In 2016, the Municipal Property Assessment Corporation (MPAC) will update the assessed values of more than five million properties in Ontario based on a legislated valuation date of January 1, 2016. As part of the province's four-year assessment cycle, increases in assessed values will be introduced gradually over the 2017-2020 property tax years.

MPAC is implementing changes to improve transparency and predictability in the property assessment and taxation process. One of the changes is to improve the Property Assessment Update, and notices will now be delivered early, over a 21-week period that started on April 4, 2016. Notices within the Regional Municipality of York will be mailed on Monday, **June 13, 2016**.

MPAC's intention around an early mailing of the 2016 Property Assessment Notices is to provide property owners with the time required to resolve assessment value or classification concerns before final Assessment Rolls are returned to municipalities for the 2017 tax year.

The challenge for the Town of Newmarket is the timing of the distribution of notices. Newmarket residents will receive their final tax bill **mid-June, 2016 based on the assessment value established in 2012**.

**Purpose** | The purpose of this communications plan is to support the Finance team in its communications with key stakeholders, given:

1. There are significant changes to MPAC's Property Assessment Update
2. Some residents may be confused given the timing of distribution – both assessments and tax bills to be sent mid-June
3. Optimal opportunity for the Town to communicate relationship between assessments and property taxes

---

**Objectives** | This communications plan will support the achievement of the following objectives:

1. To inform key internal and external stakeholders of changes to the assessment and how Newmarket uses the assessments done by MPAC to calculate property taxes
2. To reduce and/or mitigate any confusion that arises from the timing of the assessments and tax bills





3. To provide tools to assist the Finance and Customer Service teams in answering questions and responding to concerns from key stakeholders

**Key Messages |** The following key messages will be worked in to the various communications tactics, but will be modified depending on the audience:

1. In 2016, MPAC will update the assessed values of more than five million properties in Ontario based on a legislated valuation date of January 1, 2016. As part of the province's four-year assessment cycle, increases in assessed values will be introduced gradually over the 2017-2020 property tax years while decreases in assessed values are realized immediately.
  - a. The valuation date is what a property could have reasonably sold for if purchased by a willing buyer as of January 1, 2016.
2. The Notice of Assessment provided by MPAC is not a property tax bill.
  - a. MPAC's assessments provide the foundation on which municipalities – including the Town of Newmarket – base property taxes. The Town will use the assessment amount to calculate residents' property taxes to pay for local programs and services, such as fire protection, waste management, roads, sidewalks, public transit, parks and leisure facilities.
3. MPAC has made changes to improve the Property Assessment Update. Some examples of the changes include:
  - a. Notices will be delivered earlier than usual to provide property owners with the opportunity to resolve concerns before final information is provided to municipalities to be used for property tax calculations. **Newmarket residents will receive their notices starting June 13, 2016.**
  - b. Property owners now have 120 days from the issue date on their notice to file a formal request to have their assessment value reviewed – called a Request for Reconsideration. The issue date and the property owner's unique Request for Reconsideration deadline will be included on every Notice.
4. The Town of Newmarket encourages all residents to visit MPAC's dedicated assessment website – [aboutmyproperty.ca](http://aboutmyproperty.ca) – to learn more about how their property was assessed, see the information MPAC has on file as well as compare it to others in their neighbourhood. A unique password for each property is printed on the assessment notice.

6. Key message on where the Town of Newmarket's information will be – including FAQs and video





## Key Audiences

Internal	External
Town of Newmarket staff, with a focus on Finance and Customer Service The Mayor and Members of Council	Residents Vocal advocacy groups – TBD Media

### Strategy: Internal

Leverage internal communications vehicles to support awareness and engagement

Tactic	Responsibility	Target	Status	Notes
FAQs	Corporate Communications	May 24	To be created	To share with Council and Customer Service
Key messages	Corporate Communications	May 24	To be created	To share with Council and Customer Service
Information Report to Council	Finance	May 30	In progress	
Email to all employees	Finance, with support from Corporate Communications	May 31	To be created	Will include FAQ, key messages and link to videos
Assessment videos	Finance, with support from Corporate Communications	TBD	In progress	To be used for external audiences as well
Article on Town Central	Corporate Communications	May 31	To be created	

### Strategy: External

Use existing media and social media channels to share with partners

Tactic	Responsibility	Target	Status	Notes
Community Open House	Finance and MPAC	May 25	In progress	
Town Page	Corporate Communications	May 26 June 2 June 9		
Media release	Corporate Communications	TBD	To be created	Post on website Include link to video in release
Assessment videos	Corporate Communications	June 6	In progress	





Facebook post	Corporate Communications	June 6	To be created	May 6 with link to website and ongoing as regular filler
Twitter post	Corporate Communications	June 6 June 10 June 13	To be created	May 6 with link to website and ongoing as regular filler
Your 2016 Tax Bill flyer	Corporate Communications	June – <del>TBD</del>		
NewmarketNow	Corporate Communications	June 8	To be created	

**Measurement and Evaluation** | The success of this communications plan can be understood by evaluating:

- Views of assessment video -- quantitative
- Website hits (with baseline measured prior to upload of information) -- quantitative
- Analytics on social media posts -- quantitative
- Input from staff -- qualitative
- Resident feedback received through tickets in Customer Service and through Finance -- qualitative
- Community feedback from Touch-a-Truck and Community Open House event -- qualitative





# Delivering the 2016 Assessment Update

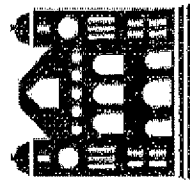
Town of Newmarket  
Committee of the Whole  
May 30<sup>th</sup>, 2016

Heather Colquhoun, Regional Manager, Municipal and Stakeholder Relations  
Natasha Dawood, Account Manager, Municipal and Stakeholder Relations



# 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

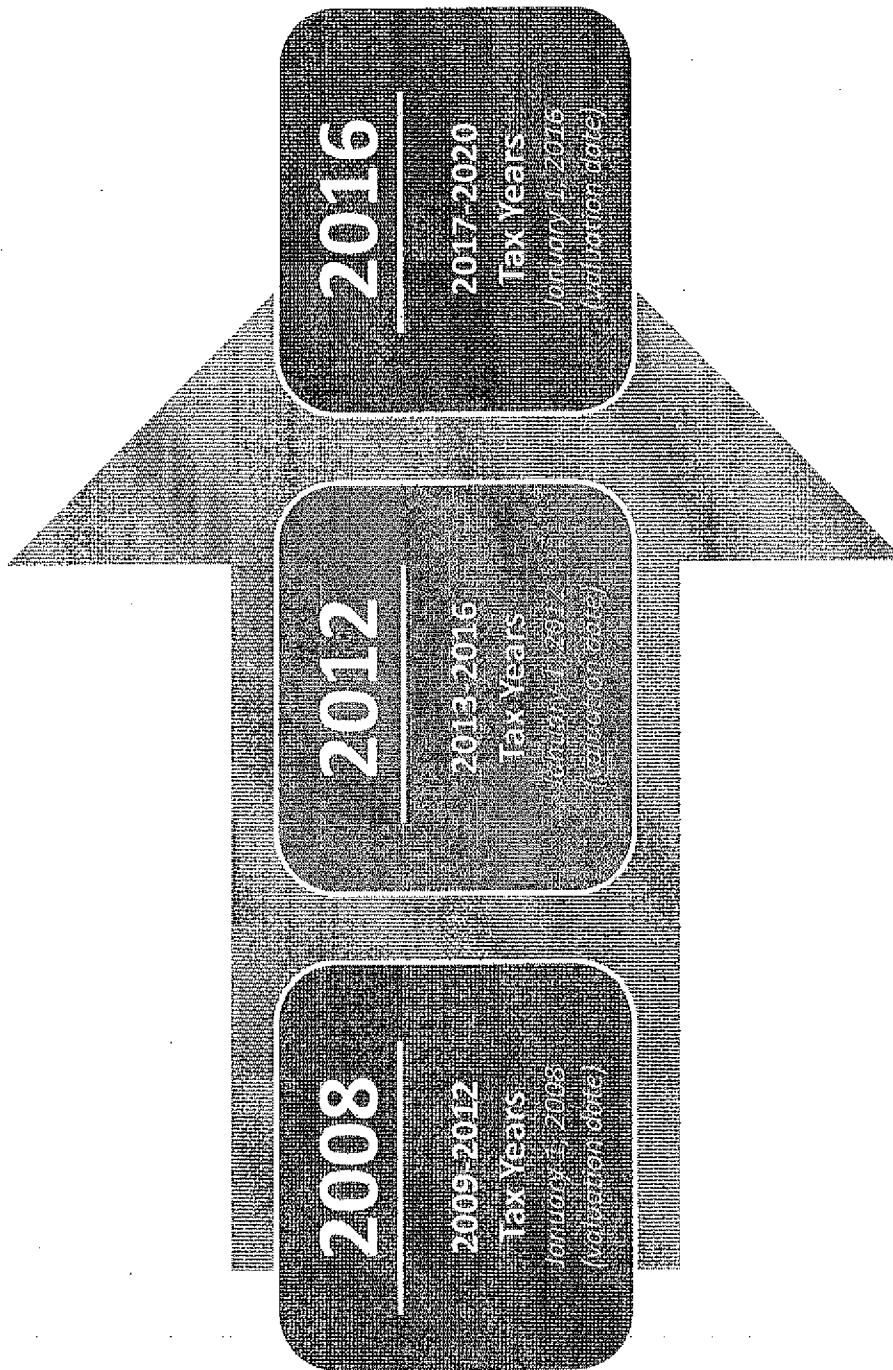


Parks & leisure  
facilities





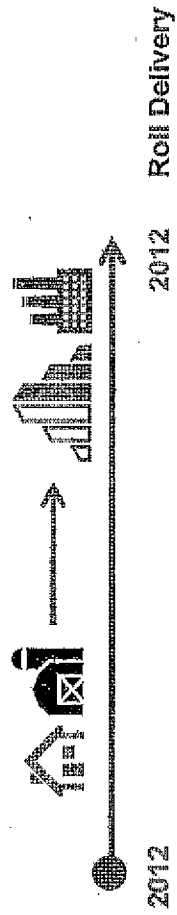
# ONTARIO'S ASSESSMENT CYCLE



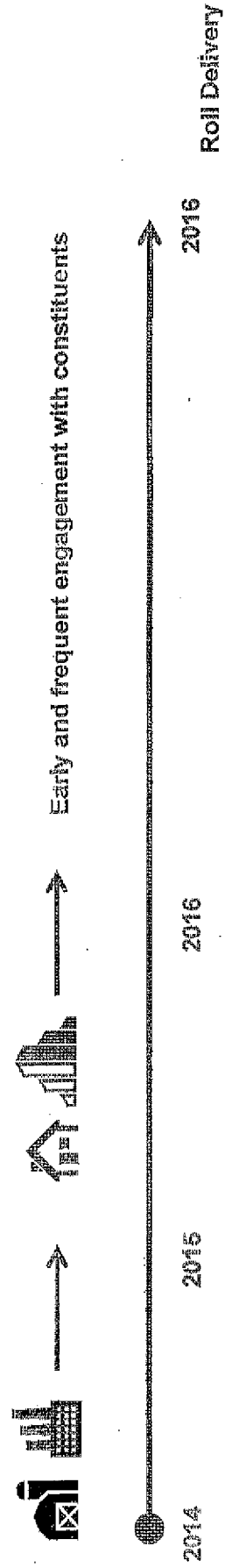


# 2016 ASSESSMENT UPDATE

## 2012 ASSESSMENT UPDATE



## 2016 ASSESSMENT UPDATE





## ZONE 3: 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

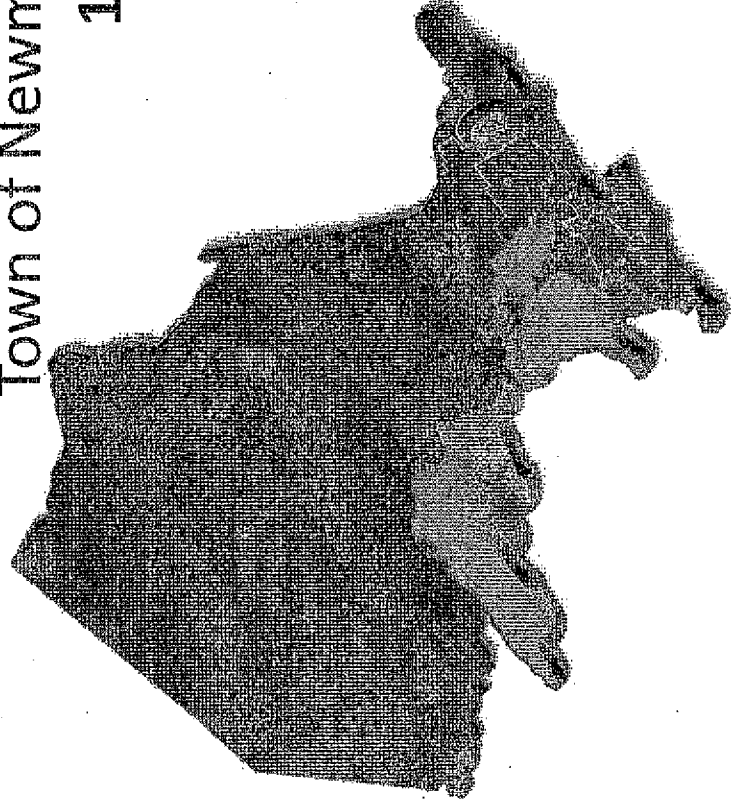
Tax and Vacancy Applications

Municipal Requests

Appeals

Property Owner Enquiries

Data Touch Points  
Town of Newmarket  
12,078





# TRANSPARENCY AND SHARED UNDERSTANDING

## Level 1 - Methodology Guides

Comprehensive guides that explain assessment methodology.

## Level 2 - Market Valuation Reports

Comprehensive reports that explain how assessment methodology was applied at the sector level to value properties for the 2016 Assessment Update.

## Level 3 - Property Specific Valuation Information

Detailed information that is available through secure access only.



# 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 June 13<sup>th</sup>



Farm Property Assessment Notices will be mailed October 11<sup>th</sup>



Multi-Residential and Business Notices will be mailed October 18<sup>th</sup>

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





# 2016 ASSESSMENT UPDATE

## The Residential Experience

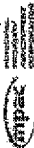
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MUNICIPAL  
PROPERTY  
ASSESSMENT  
CORPORATION





# 2016 PROPERTY ASSESSMENT NOTICE



**PROPERTY ASSESSMENT NOTICE**

**Assessment Information**

Assessment Year: 2016  
Assessment Date: April 1, 2016

**Assessment Information**

Assessment Year: 2016  
Assessment Date: April 1, 2016

**Assessment Information**

Assessment Year: 2016  
Assessment Date: April 1, 2016

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Assessment Year: 2016  
Assessment Date: April 1, 2016

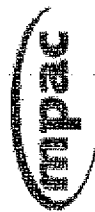
**Assessment Information**

Assessment Year: 2016  
Assessment Date: April 1, 2016



# 2016 PROPERTY ASSESSMENT NOTICE

Municipal-specific Issue Date



MUNICIPAL  
PROPERTY  
ASSESSMENT  
CORPORATION



1234567890

JACKSON JASON  
ABC IMPORTS LIMITED  
200 MAIN STREET  
UNIT 5000  
11 FLOOR  
ANYWHERE ON M4K IB3

Issue Date:  
April 4, 2016

## Property Assessment Notice

FOR THE 2016-17 FISCAL YEAR  
PROPERTY ASSESSMENT NOTICE



# 2016 PROPERTY ASSESSMENT NOTICE

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

## Account Information:

Roll Number 12 34 567 899 12345 1234  
 AboutMyProperty™ Access Key ABCD EFGH IJKL  
 Your property's location and description 900 Dunes Rd.  
 PLAN169 BLK 1 FT LOT4  
 Municipality Ottawa City  
 School support English-Public

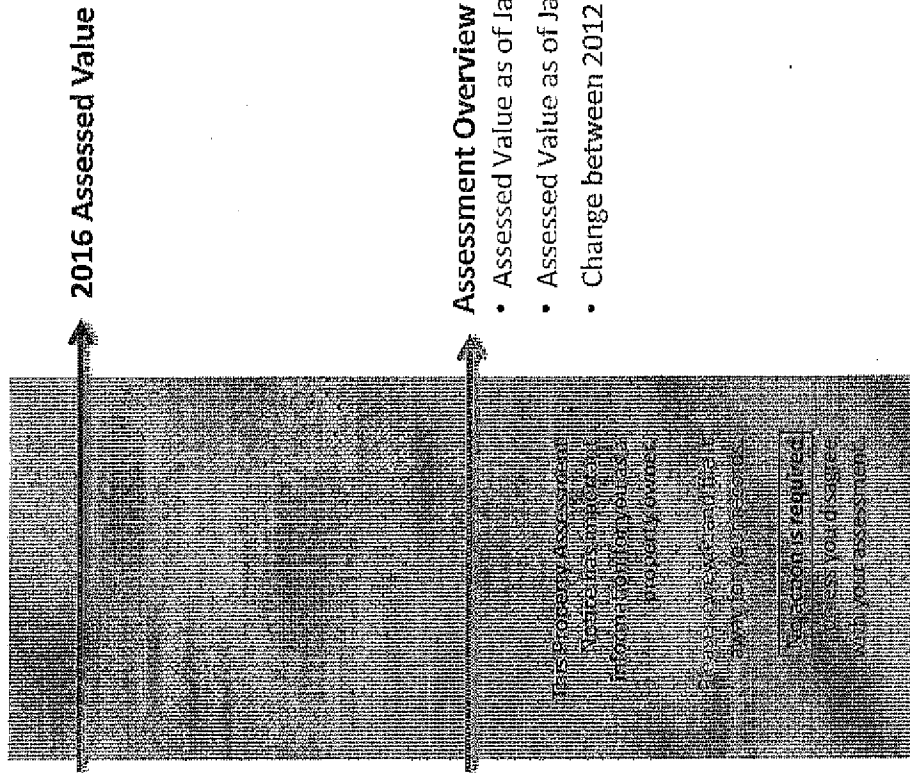
## Assessment overview:

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 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 PROPERTY ASSESSMENT NOTICE

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

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).

**CONTACT US**

1-888-298-MPAC (6722)  
 1-888-298-MPAC (6722)  
 Monday to Friday  
 8 a.m. to 5 p.m.

**Key Information**

- Property Classification
- Phase in Assessed Values (2017-2020 tax years)
- RfR Deadline (by tax year)

**Contact information**

YOU HAVE 60 DAYS TO  
 REQUEST A RECONSIDERATION

ABOUT MY  
 PROPERTY.ca

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








# 2016 PROPERTY ASSESSMENT NOTICE

## How does MPAC assess my property?

<b>Roll Number:</b>	12 34 567 899 12345 1234
<b>Property summary:</b>	Single Family Dwelling
<b>Property type:</b>	Frontage: 54.23 feet Depth: 150.00 feet
<b>Property information:</b>	Lot area: 8,100.00 square feet
<b>Building -- exterior square footage</b>	1,053 square feet
<b>Year of construction</b>	1974

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

 Location
  Lot dimensions
  Living area

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

## Property Details

How does MPAC assess my property?  
 ✓ Five major factors affecting residential values

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.



# 2016 PROPERTY ASSESSMENT NOTICE

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.

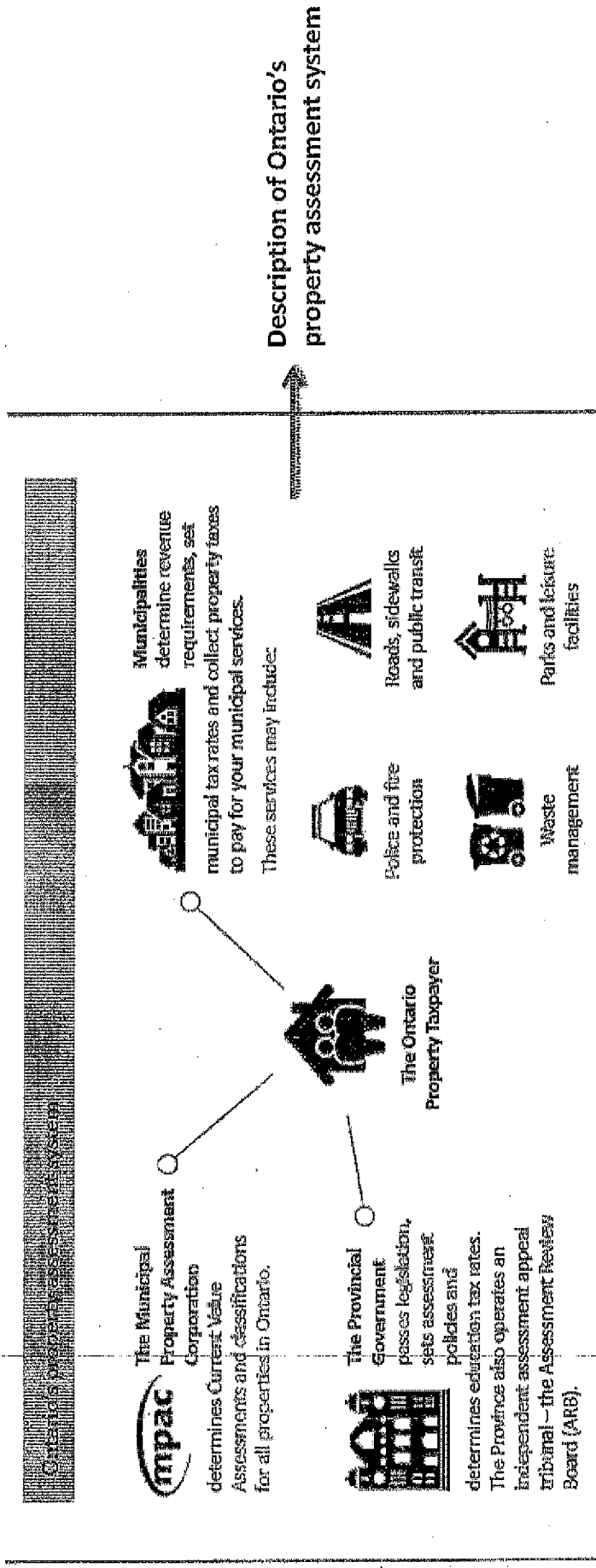
Have questions about your assessment?

✓ Login to AboutMyProperty™

AboutMyProperty.ca



# 2016 PROPERTY ASSESSMENT NOTICE





# 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 the Town of Newmarket is **October 11<sup>th</sup>, 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

[illegible]





# HOW CAN I LEARN MORE ABOUT MY ASSESSMENT?

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MUNICIPAL  
PROPERTY  
ASSESSMENT  
CORPORATION





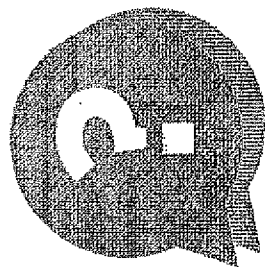
# ABOUTMYPROPERTY.CA

AboutMyProperty.ca  
YOUR PROPERTY, OUR ASSESSMENT  
LEARN MORE ABOUT IT

Home | Market Trends | Tutorials | How Assessment Works | Contact Us

## QUESTIONS ABOUT PROPERTY ASSESSMENT?

LEARN MORE



### Login to AboutMyProperty™

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

Forgot ID#?

Forgot User ID?

Password

Forgot Your Password

Register

Need Help?

### MARKET TRENDS

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

READ MORE

### HOW ASSESSMENT WORKS

Interested in learning how your property was  
assessed? What to consider 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.



## RESOLVING ASSESSMENT CONCERNS

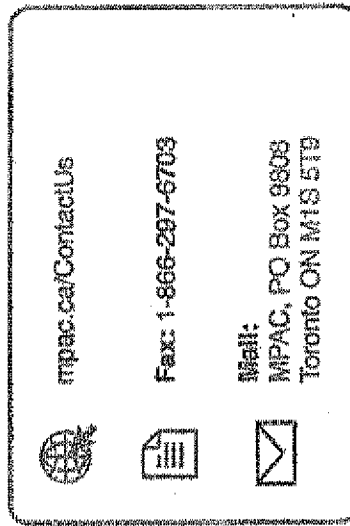
**STEP 1: Ask yourself:** "could I have sold my property for the assessed value on January 1, 2016?"

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



**STEP 3: Contact MPAC**

OR



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

**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](http://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





# MUNICIPAL AND STAKEHOLDER OUTREACH AND ENGAGEMENT





## MUNICIPAL CONNECT™

- **Redesigned Municipal Connect™** launching April 4
  - 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

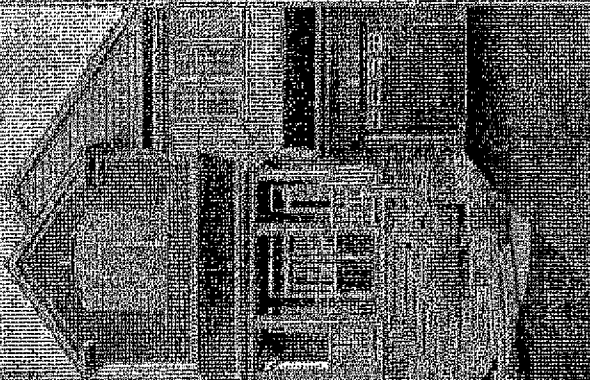
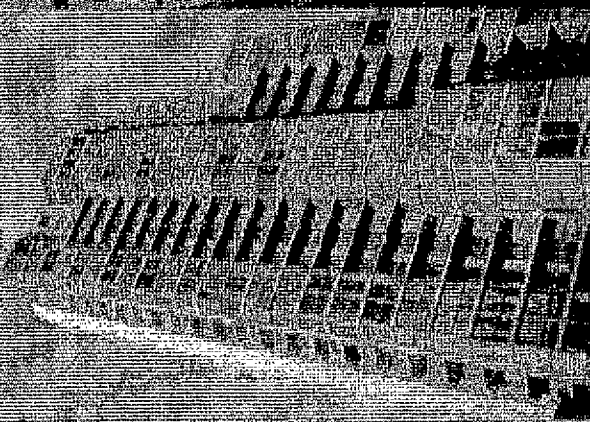




THE NEW SERIES

Our Farm.  
Our Investment.  
Know More About It.

Know More About  
Our Investment.  
Know More About It.





# 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:

- Contact information for Municipal and Stakeholder Relations representatives
- Key Messages and Frequently Asked Questions
- Information regarding changes to Property Assessment Notices and Notice Mailing Dates
- Changes regarding Requests for Reconsideration
- Written Material for Print or Web
- Social Media Materials
- Highlights on AboutMyProperty and Municipal Connect
- Links/references to other resources including:
  - MPAC's full suite of brochures (links to [mpac.ca](http://mpac.ca))
  - Videos (will be housed on MPAC's YouTube Channel)
  - Bucksip for insertion in municipal tax bills (editable)



# SAMPLE OUTREACH OVERVIEW

## Zone 3 Outreach Plan

Zone Director: Carmelo Lipsi Regional Manager: Heather Colquhoun

### Municipality

Town of Newmarket

### Residential Property Notice Mail Date

June 13, 2016

RfR Deadline --  
October 11,  
2016

### Business Property Notice Mail Date

October 18, 2016

RfR Deadline --  
February 15, 2017

### Municipal Influencers

Mayor Tony Van Bynen, MPP Chris Ballard

Media Outlets -- Newmarket  
Era, Era-Banner, snapd  
Newmarket, etc.



Type of Outreach	Stakeholders	Timing
<b>Pre-Notice Mailing Municipal Outreach</b> Socialize changes for 2016 including new PAN Connect, Outreach, etc.	Municipal Administrators	May – June
<b>Municipal Connect Training</b> Introduction of new tool and early access to MCP information	Municipal Administrators	April – June
<b>Public Information Meetings</b> Property assessment and taxation, residential values, enhancing engagement, assessment changes	Elected Officials Property Owners MPPs	May 25 <sup>th</sup> (ongoing)
<b>AboutMyProperty Events</b> Pop up events to support education	Property Owners	May 25 <sup>th</sup> (ongoing)



An aerial, high-contrast black and white photograph of a city street grid. A large, glowing, abstract shape, resembling a stylized 'C' or a comet tail, dominates the center of the image, extending from the top towards the middle. The shape has a bright, circular head and a long, tapering tail that follows the street layout. The surrounding streets are visible as a grid of lines, with some buildings and trees interspersed.

# PRELIMINARY MARKET TRENDS

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## **NEW FOR 2016 – MARKET TRENDS**

- Maps showing residential assessment change and typical residential values across Ontario municipalities
- Located in the Market Trends area on [aboutmyproperty.ca](http://aboutmyproperty.ca)
- Finalizing the maps for the first few extracts now and plan to roll them out over the next few weeks
- Through [aboutmyproperty.ca](http://aboutmyproperty.ca) and proactive media relations



## Market Trends

PLACE

Enter the name of a neighbourhood or municipality



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

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



# QUESTIONS?

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