#### **CITY OF VAUGHAN**

#### **EXTRACT FROM COUNCIL MEETING MINUTES OF JUNE 7. 2016**

Item 3, Report No. 26, of the Committee of the Whole (Working Session), which was adopted without amendment by the Council of the City of Vaughan on June 7, 2016.

#### 3 MPAC PROPERTY ASSESSMENT UPDATE – TOOLKIT AND OUTREACH

The Committee of the Whole (Working Session) recommends:

- 1) That the recommendation contained in the following report of the Chief Financial Officer & City Treasurer and the Director of Financial Services/Deputy Treasurer, dated June 1, 2016, be approved; and
- 2) That the deputation of Ms. Natasha Dawood, Account Manager, Municipal Stakeholder Relations, MPAC, and Communication C16, presentation material titled "Delivering the 2016 Assessment Update", be received.

#### Recommendation

The Chief Financial Officer & City Treasurer and the Director of Financial Services/Deputy Treasurer, in consultation with the Manager of Property Tax & Assessment recommend:

1. THAT the presentation from the Municipal Property Assessment Corporation (MPAC) with respect to the 2016 Assessment Update and Toolkit be received.

#### **Contribution to Sustainability**

Not applicable to this report

#### **Communications Plan**

MPAC is scheduled to send out the 2016 Property Assessment Notices (PANs) to City of Vaughan residential property owners in June 2016. Ads will be placed in local papers directing owners to contact information for MPAC as well as various information tools available on MPAC's website. MPAC will also be setting up an information booth in the City's Atrium on or around the residential tax due date in July.

#### **Economic Impact**

The 2016 Property Assessment Notice will indicate the new assessment value that will be used to calculate property tax levy for the years 2017-2020.

#### **Purpose**

The purpose of this presentation is to have MPAC explain significant reforms to Ontario's property assessment system as well as present a Municipal Toolkit that contains information and materials that will assist City staff in responding to inquiries from property owners about the 2016 Assessment Update.

#### **Background - Analysis and Options**

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

#### **CITY OF VAUGHAN**

#### **EXTRACT FROM COUNCIL MEETING MINUTES OF JUNE 7. 2016**

#### Item 3, CW(WS) Report No. 26 - Page 2

MPAC is providing a Municipal Toolkit to provide City staff with information and materials that will assist in responding to inquiries from property owners about this assessment update. This toolkit will include key messaging, frequently asked questions, Notice mailing dates and Request for Reconsideration (RfR) deadlines.

Key messages from MPAC include:

- MPAC has made changes to improve the Property Assessment update process including the fact that Notices will be delivered earlier than past updates. This will allow MPAC and the property owner an earlier opportunity to resolve concerns before the roll is officially returned to City in December.
- MPAC has redesigned the PAN to increase the property owner's awareness and understanding of the valuation process.
- Property owners will continue to have 120 days from the PAN issue date to file an RfR.
   The Issue Date and the owners' unique RfR deadline will be clearly outlined on the PAN.
- Property owners will be encouraged to visit "AboutMyProperty" link on the MPAC website to learn more about how their property was assessed, see the information MPAC has on file, as well as be able to compare to others within their neighbourhood.
- The MPAC website also contains many information YouTube videos that provide information on the assessment process and how it relates to property tax system

Messaging from City and MPAC staff will include the confirmation that should the property owner's assessed value increase, it does not mean that they will pay more property taxes. If the assessed value of a home has increased more than the average increase for the City, property owners may pay proportionately more in property taxes. Details pertaining to this information will be detailed on MPAC's "AboutMyProperty" link on their website.

Under the authority of the Assessment Act, all assessment value increases for all property types will be phased-in over the four years 2017 to 2020. These values will be outlined on each property owner's PAN; decreases in assessed value are shown immediately in the first year (2017) and will not be phased-in.

The notices for City of Vaughan residential property owners will have an issue date of June 13, 2016. This being the case, the RfR deadline for these residential property owners will be Tuesday, October 11, 2016.

#### Relationship to Term of Council Service Excellence Strategy Map (2014-2018)

The issuance of the Property Assessment Notice supports the strategic priorities established by the Service Excellence Strategy Map, in particular to ensure "Financial Sustainability".

#### **Regional Implications**

All residential property owners within the Region of York will receive Property Assessment Notices for the latest province-wide Assessment Update in June 2016. Non-residential property owners will receive notices in October 2016.

#### Conclusion

MPAC will be mailing out Property Assessment Notices (PANs) in June 2016 to all City of Vaughan residential property owners. These notices will identify the new assessment value that will be used to calculate the property tax levy for the years 2017 to 2020. Through today's presentation, MPAC will explain significant reforms to Ontario's property assessment system as well as present a Municipal Toolkit that contains information and materials to assist City staff in responding to inquiries from property owners about the 2016 Assessment Update.

#### **CITY OF VAUGHAN**

#### **EXTRACT FROM COUNCIL MEETING MINUTES OF JUNE 7, 2016**

Item 3, CW(WS) Report No. 26 - Page 3

#### **Attachments**

Attachment 1 – 2016 Assessment Update, Municipal Communications Toolkit, March 2016

#### Report prepared by:

Maureen Zabiuk, AIMA, CMTP Manager of Property Tax & Assessment, Ext. 8268

(A copy of the attachments referred to in the foregoing have been forwarded to each Member of Council and a copy thereof is also on file in the office of the City Clerk.)

C (6. COMMUNICATION CW (WORKING SESSION)



# Delivering the 2016 Assessment Update

City of Vaughan Committee of the Whole June 1<sup>st</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

2008

2009-2012

Tax Years
January 1, 2008
(valuation date)

2012

240ME 240ME

Tax Years

Johnson i. 2012 Weigenian dans 2016

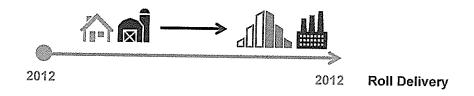
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Tax Years

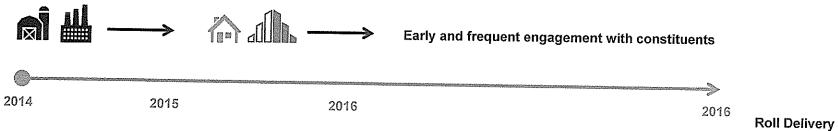
January 1, 2016 (Valuation date)

## 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

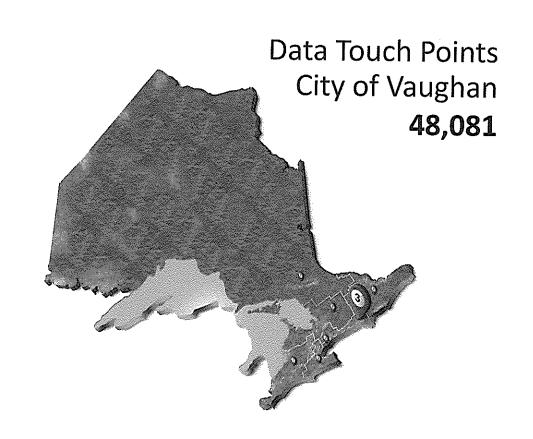
Process controls

Tax and Vacancy Applications

**Municipal Requests** 

Appeals

**Property Owner Enquiries** 



## 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



Residential property owners will receive their Property Assessment Notices starting June 13

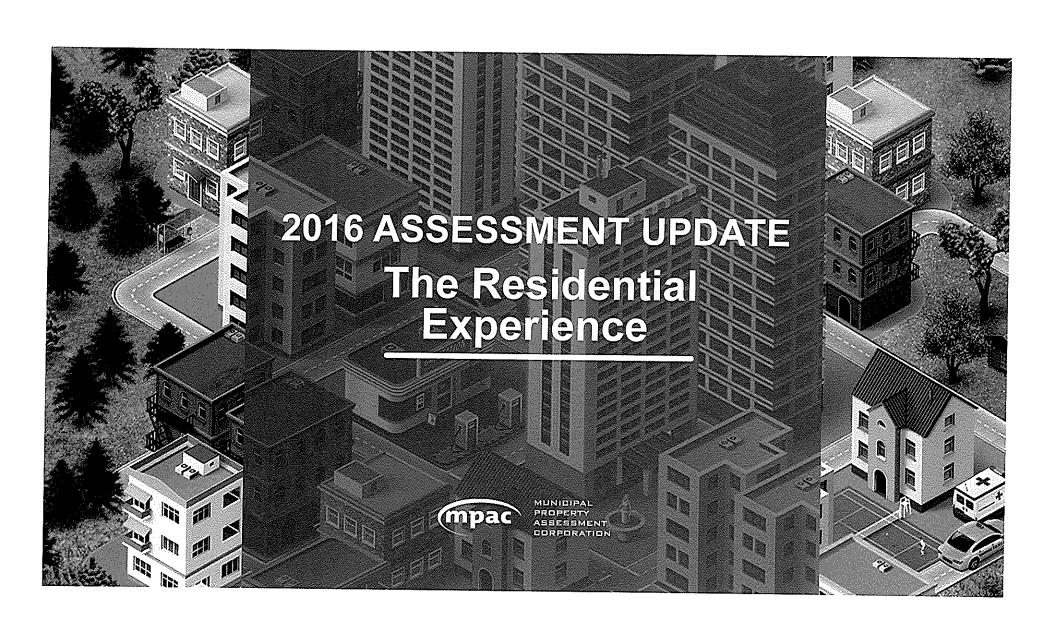


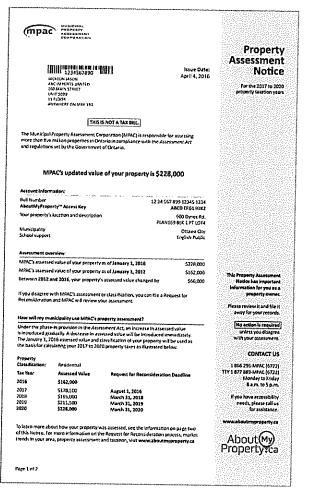
Farm Property Assessment Notices will be mailed October 11

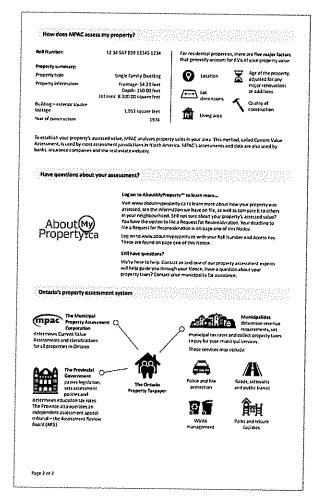


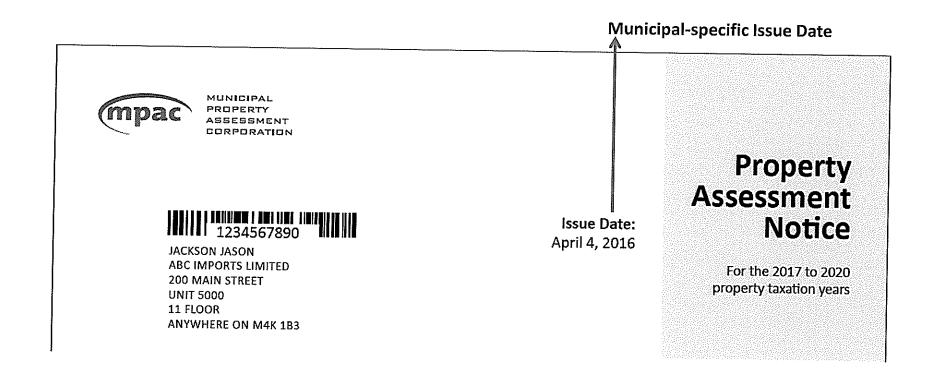
Multi-Residential and Business Notices will be mailed October 18

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









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

#### Account Information:

Roll Number

12 34 567 899 12345 1234

AboutMyProperty™ Access Key

ABCD EFG1 HJK2

Your property's location and description

900 Dynes Rd. PLAN169 BLK 1 PT LOT4

Municipality
School support

Ottawa City 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.

Assessment Overview

• Assessed Value as of January 1, 2016

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

with your assessment.

unless you disagree

Property 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.



#### 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

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



Location



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



dimensions

Living area



construction

Quality of

**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.

1974

#### 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?

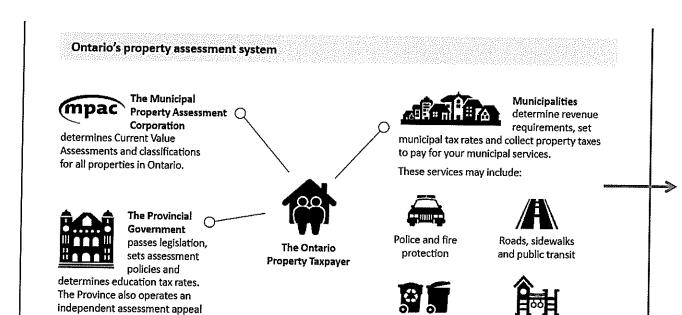
We're here to help. Contact us and one of our property assessment experts will help guide you through your Notice. Have a question about your property taxes? Contact your municipality for assistance.

## Have questions about your assessment?

✓ Login to AboutMyProperty™

tribunal - the Assessment Review

Board (ARB).



Waste

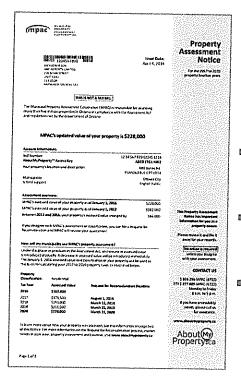
management

Parks and leisure

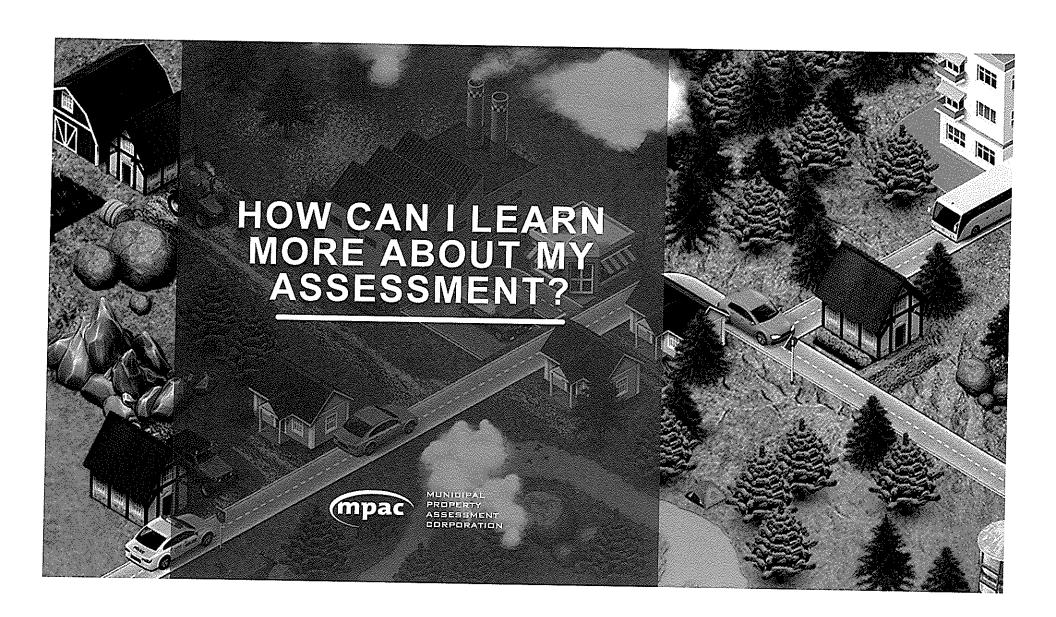
facilities

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 the City of Vaughan is October 11
- 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



## ABOUTMYPROPERTY.CA



YOUR PROPERTY OUR ASSESSMENT

# 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

Fornat Liner ID

Forgot Your Password

Need Help?

#### MARKET TRENDS

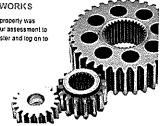
Learn more about the market trends in your neighbourhood through MarketSnapshot. This report provides information on residential sale prices trends in neighbourhoods and municipalities across Ontario READ MORE

2%

#### HOW ASSESSMENT WORKS

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

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

STEP 3: Contact MPAC

STEP 4: File a Request for Reconsideration

STEP 5: File an appeal with the Assessment Review Board

OR



mpac.ca/ContactUs

Online about myproperty car



Fax: 1-866-297-6703



Mail:

MPAC, PO Box 9808 Toronto ON M1S 5T9

## **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

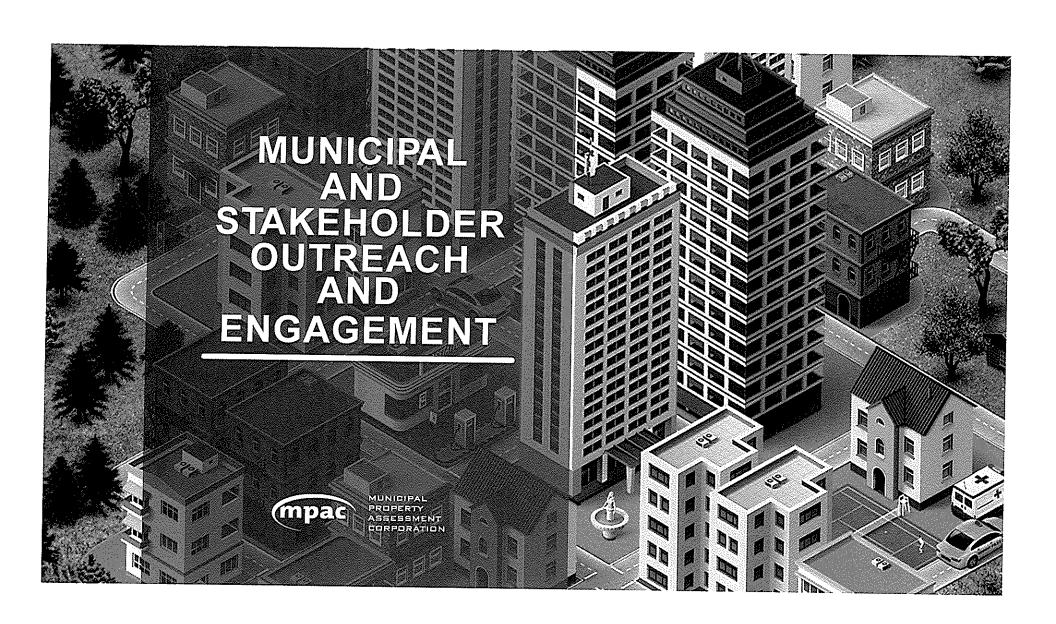
ONLINE at mpac.ca

VISIT a local field office

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

FAX 1 866 297 6703

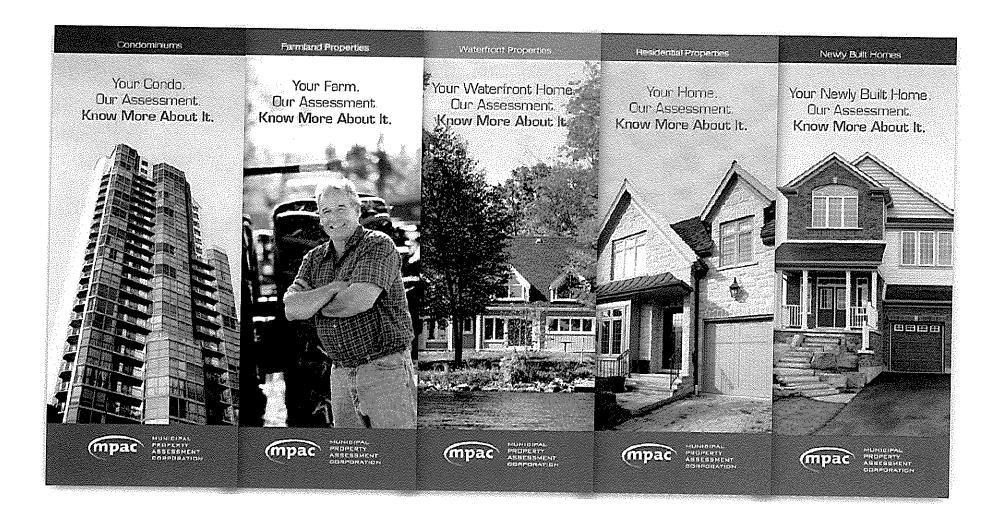
If you have accessibility needs, please let us know how we can best accommodate you



## 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





## **MUNICIPAL TOOLKIT**

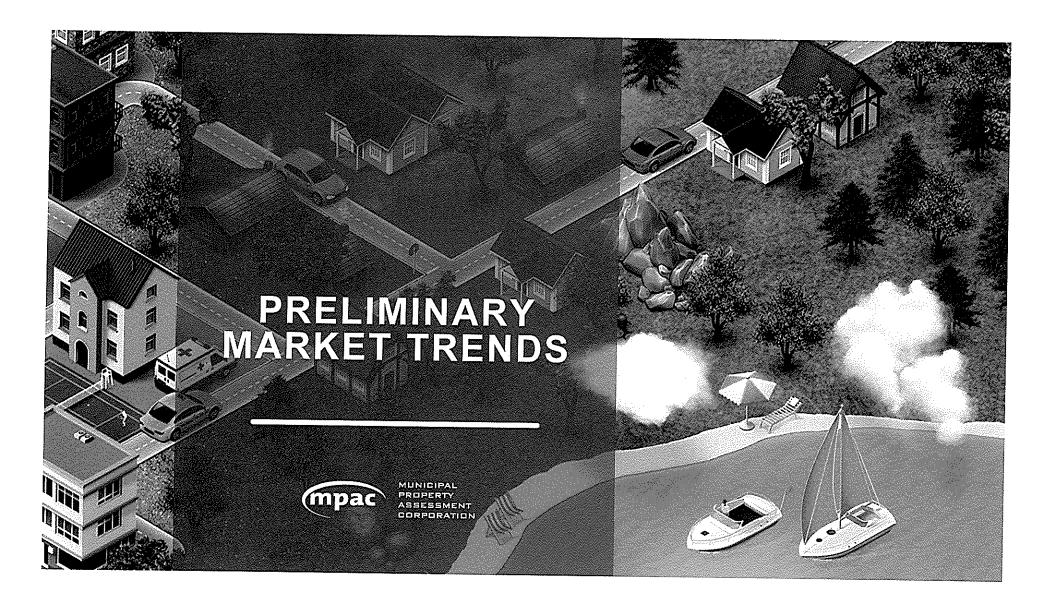
To support municipalities in their communication efforts regarding the 2016 province-wide Assessment Update, MPAC has prepared a fully customizable toolkit that includes:

- 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)
  - Videos (will be housed on MPAC's YouTube Channel)
  - Buckslip for insertion in municipal tax bills (editable)

## SAMPLE OUTREACH OVERVIEW

Zone 3 Outreach Plan	Zone Director: Carmelo Lipsi	Regional Manager: Heather Colquhoun
Municipality	City of Vaughan	
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 Maurizio Bevilacqua, MPP Steven De	Media Outlets – Vaughan Citizen, snapd Vaughan, Vaughan Living, 105.9 The Region, etc.

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



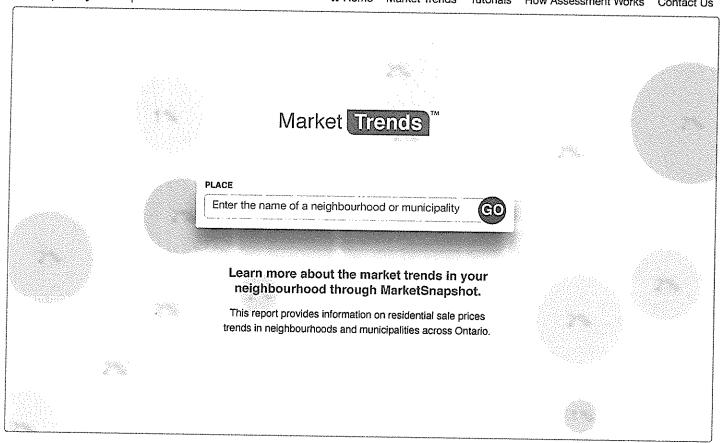
## NEW FOR 2016 - MARKET TRENDS

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



Your Property. Our Assessment. Know More About It.

Home Market Trends Tutorials How Assessment Works Contact Us



## ASSESSMENT CHANGES 2016 TO 2017

## CITY OF VAUGHAN

	REGION OF YORK	CITY OF VAUGHAN
Overall Residential	10.1%	8.6%
Single Family Residential	10.5%	9.0%
Condominium	3.9%	3.6%

Preliminary median percentage change in assessed value from 2016 to 2017

## TYPICAL ASSESSED VALUES

## CITY OF VAUGHAN

	Change in value since 2012	2016 CVA
Single Family Residential	+ \$234,000	\$891,000
Condominium	+ \$51,000	\$405,000

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

# QUESTIONS?

mpac

MUNICIPAL PROPERTY ASSESSMENT CORPORATION

#### COMMITTEE OF THE WHOLE (WORKING SESSION) JUNE 1, 2016

#### MPAC PROPERTY ASSESSMENT UPDATE - TOOLKIT AND OUTREACH

#### Recommendation

The Chief Financial Officer & City Treasurer and the Director of Financial Services/Deputy Treasurer, in consultation with the Manager of Property Tax & Assessment recommend:

1. THAT the presentation from the Municipal Property Assessment Corporation (MPAC) with respect to the 2016 Assessment Update and Toolkit be received.

#### **Contribution to Sustainability**

Not applicable to this report

#### **Communications Plan**

MPAC is scheduled to send out the 2016 Property Assessment Notices (PANs) to City of Vaughan residential property owners in June 2016. Ads will be placed in local papers directing owners to contact information for MPAC as well as various information tools available on MPAC's website. MPAC will also be setting up an information booth in the City's Atrium on or around the residential tax due date in July.

#### **Economic Impact**

The 2016 Property Assessment Notice will indicate the new assessment value that will be used to calculate property tax levy for the years 2017-2020.

#### **Purpose**

The purpose of this presentation is to have MPAC explain significant reforms to Ontario's property assessment system as well as present a Municipal Toolkit that contains information and materials that will assist City staff in responding to inquiries from property owners about the 2016 Assessment Update.

#### **Background - Analysis and Options**

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

MPAC is providing a Municipal Toolkit to provide City staff with information and materials that will assist in responding to inquiries from property owners about this assessment update. This toolkit will include key messaging, frequently asked questions, Notice mailing dates and Request for Reconsideration (RfR) deadlines.

Key messages from MPAC include:

- MPAC has made changes to improve the Property Assessment update process including the fact that Notices will be delivered earlier than past updates. This will allow MPAC and the property owner an earlier opportunity to resolve concerns before the roll is officially returned to City in December.
- MPAC has redesigned the PAN to increase the property owner's awareness and understanding of the valuation process.
- Property owners will continue to have 120 days from the PAN issue date to file an RfR.
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Messaging from City and MPAC staff will include the confirmation that should the property owner's assessed value increase, it does not mean that they will pay more property taxes. If the assessed value of a home has increased more than the average increase for the City, property owners may pay proportionately more in property taxes. Details pertaining to this information will be detailed on MPAC's "AboutMyProperty" link on their website.

Under the authority of the Assessment Act, all assessment value increases for all property types will be phased-in over the four years 2017 to 2020. These values will be outlined on each property owner's PAN; decreases in assessed value are shown immediately in the first year (2017) and will not be phased-in.

The notices for City of Vaughan residential property owners will have an issue date of June 13, 2016. This being the case, the RfR deadline for these residential property owners will be Tuesday, October 11, 2016.

#### Relationship to Term of Council Service Excellence Strategy Map (2014-2018)

The issuance of the Property Assessment Notice supports the strategic priorities established by the Service Excellence Strategy Map, in particular to ensure "Financial Sustainability".

#### **Regional Implications**

All residential property owners within the Region of York will receive Property Assessment Notices for the latest province-wide Assessment Update in June 2016. Non-residential property owners will receive notices in October 2016.

#### **Conclusion**

MPAC will be mailing out Property Assessment Notices (PANs) in June 2016 to all City of Vaughan residential property owners. These notices will identify the new assessment value that will be used to calculate the property tax levy for the years 2017 to 2020. Through today's presentation, MPAC will explain significant reforms to Ontario's property assessment system as well as present a Municipal Toolkit that contains information and materials to assist City staff in responding to inquiries from property owners about the 2016 Assessment Update.

#### **Attachments**

Attachment 1 – 2016 Assessment Update, Municipal Communications Toolkit, March 2016

#### Report prepared by:

Maureen Zabiuk, AIMA, CMTP
Manager of Property Tax & Assessment, Ext. 8268

Respectfully submitted,

Laura Mirabella-Siddall, CPA, CA Chief Financial Officer and City Treasurer

Dean Ferraro, CPA, CA Director of Financial Services & Deputy Treasurer



## Contents

Background and Purpose	3
MPAC Municipal and Stakeholder Relations Team	3
Key Messages	4
Frequently Asked Questions	6
Property Assessment Notices	12
Notice Mailing Dates	13
Requests for Reconsideration	15
Written Material for Print or Web	16
Social Media Materials	18
AboutMyProperty™	21
Municipal Connect™	22
Other Resources	23

## **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 – <u>Heather.Colquhoun@mpac.ca</u>

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

Natasha Dawood, Account Manager – <u>Natasha.Dawood@mpac.ca</u>
Bianca Lazarich, Account Support Coordinator – <u>Bianca.Lazarich@mpac.ca</u>

## **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<sup>™</sup> 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 after they receive their Property Assessment Notices with their
  unique Roll Number and Access Key.

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.

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: <a href="https://www.youtube.com/watch?v=Uikghy2Yz10">https://www.youtube.com/watch?v=Uikghy2Yz10</a>

#### 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: <a href="https://www.youtube.com/watch?v=xgGbLotF\_QQ">https://www.youtube.com/watch?v=xgGbLotF\_QQ</a>

#### 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, <u>market increases</u> 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 <u>decreases</u> 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, 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<sup>™</sup> 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.

#### 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<sup>™</sup>, 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

- 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. 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.
- 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 <u>120 days from the Issue Date</u> 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: <a href="https://www.youtube.com/watch?v=EPGN-THof5Q">https://www.youtube.com/watch?v=EPGN-THof5Q</a>

#### 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.

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.

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.

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

area

		2007/00/00	
April 4	Simcoe County Cities of Barrie and Orillia	May 27 – June 6	City of Toronto
April 11	Counties of Prescott and Russell,	June 13	Regional Municipality of York
	Stormont Dundas and Glengarry	June 20	Regional Municipality of Durham
	City of Cornwall	June 27	Regional Municipality of Halton
	County of Lanark United Counties of Leeds and Grenville City of Brockville Towns of Prescott, Gananoque and Smiths Falls	July 4	City of Hamilton City of Brantford Counties of Brant, Haldimand and Norfolk City of Brantford
	Counties of Elgin, Middlesex and Oxford Cities of London and St. Thomas Municipality of Chatham-Kent, County of Lambton	July 11	Counties of Peterborough, Haliburton Cities of Peterborough and Kawartha Lakes Districts of Muskoka and Parry Sound
April 25	Territorial Districts of Nipissing, Sudbury and Manitoulin and all single- tier municipalities in geographic area	July 18	City of Ottawa
May 2	Territorial Districts of Kenora, Rainy River and Thunder Bay and all single- tier municipalities in geographic area	July 25	Regional Municipality of Waterloo Counties of Dufferin and
May 9	Counties of Frontenac, Lennox and Addington		Wellington City of Guelph
	City of Kingston Counties of Hastings, Northumberland	August 2	Regional Municipality of Niagara
	and Prince Edward Cities of Belleville and Quinte West Territorial Districts of Cochrane and Timiskaming and all single-tier municipalities in geographic area	August 8	County of Essex City of Windsor Township of Pelee
		October 11 - 24	All Non-Residential Properties: Multi-
May 16	City of Mississauga		partition Residential Conservation
May 18	City of Brampton Town of Caledon		Farm Managed Forest Business
May 24	County of Renfrew City of Pembroke		Remaining Residential Properties
	Counties of Huron and Perth City of Stratford and Town of St. Mary's	November 28	All amended properties
	Counties of Grey and Bruce Territorial District of Algoma and all single-tier municipalities in geographic area		<b>14</b>   P a g e

## 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 <u>an issue date of June 13, 2016</u> 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, or by filling out a Request for Reconsideration form, available at 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 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. 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. 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 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 aboutmyproperty.ca 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 aboutmyproperty.ca and mpac.ca 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 aboutmyproperty.ca.	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 aboutmyproperty.ca and mpac.ca to learn more.

# SOCIAL MEDIA AND WEBSITE MATERIALS

Sample Question	Suggested Twitter Response	Suggested Facebook Response
@municpality 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 aboutmyproperty.ca #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 aboutmyproperty.ca.
<ul> <li>@municipality I haven't received my assessment for 2016. What should I do?</li> <li>OR</li> <li>@municipality I still have questions about my assessment and need to speak with someone. Who do I contact?</li> </ul>	@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 aboutmyproperty.ca 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 aboutmyproperty.ca or mpac.ca. 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 aboutmyproperty.ca	Learn more about how the Municipal Property Assessment Corporation (MPAC) assesses properties in Ontario and compare your assessment with others in your neighbourhood by
Questions about your property assessment? Contact @MPAC_Ontario: 1-866-296-6722/1-877-889-6722 or aboutmyproperty.ca	visiting aboutmyproperty.ca  Do you have questions about your 2016 Property Assessment? Visit 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)

## **ABOUTMYPROPERTY™**

AboutMyProperty<sup>™</sup> 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<sup>TM</sup> 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<sup>™</sup> 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<sup>™</sup> 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<sup>™</sup> 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: <a href="https://www.mpac.ca/PropertyOwners/Brochures">https://www.mpac.ca/PropertyOwners/Brochures</a>

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

#### Videos:

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