



| 2022
**Performance
Report**



MUNICIPAL
PROPERTY
ASSESSMENT
CORPORATION

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Introduction

The Municipal Property Assessment Corporation (MPAC) is an independent, not-for-profit corporation funded by Ontario municipalities, with a duty to accurately assess and classify all properties in Ontario. MPAC's role, responsibilities and authority are spelled out in the *Municipal Property Assessment Corporation Act*, the *Assessment Act* and regulations set by the Government of Ontario. We are accountable to the Province, municipalities and the property taxpayers of Ontario through a 13-member Board of Directors.

This report provides the public, our partners, and our stakeholders with insight into MPAC's strategic and operational performance. It is one way we work to ensure that we are accountable for generating property assessments that are fair, accurate, equitable and transparent.

For most measurements, MPAC has set performance targets by analyzing past performance, or by adopting existing targets from other reporting mechanisms, such as the Service Level Agreement (SLA) established between MPAC and Ontario municipalities. Targets are flagged as “SLA” where this is the case. Across the organization, we are driven to be more innovative, efficient, and forward thinking than ever, and that is reflected in our new 2021-2025 Strategic Plan, which contains four pillars:

- Putting our people and culture first
- Delivering continuous operational excellence
- Unlocking opportunities to drive value and additional revenue
- Elevating the property owner and stakeholder experience

The Performance Report contains a total of 18 measures organized into 3 broad goals.

Each goal contains objectives and associated performance indicators to gauge our ability to achieve each goal. The chart below provides a summary of results of the operational metrics outlined in the performance report.

In 2022, MPAC met 13 of the 16 performance measure targets. Details about each measure and how they fulfill MPAC’s operational goals are included in this report.

Performance Goal	Number of Measures	Number of Measures That Include a Target	Number of Measures That Met or Partially Met Their Targets
Assessment excellence	9	7	6/7
Customer service and stakeholder engagement	6	6	5/6
Operational efficiency	3	3	2/3
Total	18	16	13/16





Goal: Assessment excellence

Property assessments are the foundation of Ontario’s property tax system, which generates nearly \$30 billion of revenue for municipalities each year. We continuously update our assessment data by monitoring property sales transactions, rental information, and new construction. This work ensures that the assessed values of properties across Ontario meet high standards as set out by the [International Association of Assessing Officers \(IAAO\)](#), and meet our commitment to ensure a fair, equitable and transparent property taxation system for Ontario municipalities and the taxpayers they serve. We are committed to delivering operational excellence and assessment excellence in the work that we do.

MPAC works to provide Ontario municipalities with a stable assessment base. This means that municipalities can expect a limited impact on their property tax base due to appeals, and property owners can expect an accurate assessment so that their share of property taxes is calculated fairly.

Assessment Growth Capture, Assessment Accuracy, Equity and Stability are important metrics for gauging our delivery of Assessment Excellence.

Objective: Assessment growth capture

MPAC updates our database daily to ensure we maintain up-to-date information for every property in Ontario—totalling

more than 5.5 million properties. Our work includes gathering information on new properties, and changes to existing properties, to capture what is known as new assessment. When MPAC processes new assessment, we issue a [Property Assessment Change Notice](#) to the property owner. This new assessment is captured on the assessment roll and can result in assessment growth to a municipality and the Province as a whole.

The taxes generated from new assessment are a key source of new revenue for municipalities, which they can use to fund local priorities and reduce the need for property tax increases.



Indicator: New assessment service

In 2022, MPAC added roughly \$37.8 billion in new assessment across Ontario. We are proud to report that we processed 86.06% of new assessment within 1 year of occupancy, meeting our target of 85%.

Although we met our target, not all municipalities have the same experience with assessment growth. Some new assessment will not be completed until at least 2023, which will decrease new assessment for some municipalities. When

this is the case, we are having regular conversations with impacted municipalities.

Indicator: Parcel maintenance timelines

MPAC processes parcel information including severances, consolidations, new registered plans of subdivision, reference plans and condominium plans which contributes to and support new assessment by way of [Severance and Consolidation Information Forms](#) (SCIFs) and Condominium Plan Information Forms (CPIFs). The timely processing of

these parcel changes supports the timely delivery of new assessment growth; the timely delivery of parcel maintenance details to municipalities supports any necessary changes to their tax rolls. Please note that the time period for this indicator does not commence when MPAC receives the

information but the date on which it is registered with the Province. Our primary reason for not meeting the targets is where a severance is linked to another work object such as a Request for Reconsideration (RfR), appeal or requires complex valuation.

Measure	Target	Baselines	2021	2022
Growth assessed within one year of occupancy	>=85% (SLA)	85.85% (2020) Total Transactions: \$37,312,049,482 Within One Year: \$32,033,366,701	85.76% Total Transactions: \$38,031,359,997 Within One Year: \$32,613,885,004	86.06% Total Transactions: \$37,756,994,206 Within One Year: \$32,492,375,015
Severance and Consolidation Information Forms (SCIFs) delivered within 150 days of registration and within one year of registration (NEW)	90% within 150 days 100% within one year (SLA)	150 Days (2020) 95.71% 8,426 of 8,804 One Year 98.30% 8,654 of 8,804	150 Days 96.76% 9,258 of 9,568 One Year 97.67% 9,345 of 9,568	150 Days 97.49% 9,976 of 10,233 One Year 98.93% 10,123 of 10,233
Condominium Plan Information Forms (CPIFs) delivered within 150 days of registration and within one year of registration (NEW)	90% within 150 days 100% within one year (SLA)	150 Days (2020) 72.49% 224 of 309 One Year 96.76% 299 of 309	150 Days 91.41% 234 of 256 One Year 99.61% 255 of 256	150 Days 93.13% 217 of 233 One Year 99.57% 232 of 233

Objective: Assessment accuracy and equity

Accurate and equitable assessments provide municipalities and the Government of Ontario with a suitable foundation for taxation.

The Office of the Quality Service Commissioner measures the quality of MPAC's assessed values against industry standards set by the IAAO. The IAAO is a non-profit, educational and research association that promotes global excellence in property appraisal, assessment administration and property tax policy. These industry standards are only measured when MPAC updates property values provincially. The assessment update originally scheduled for the 2021 taxation year was postponed by the Ontario government to provide stability and certainty to taxpayers and to enable municipalities to focus on responding to the challenges posed by the COVID-19 pandemic. To maintain continued stability, property assessments for the 2022 and 2023 tax years are based on the same valuation date that was used for 2020. MPAC will report our performance on these metrics in a future Performance Report, once a new valuation date is in place.

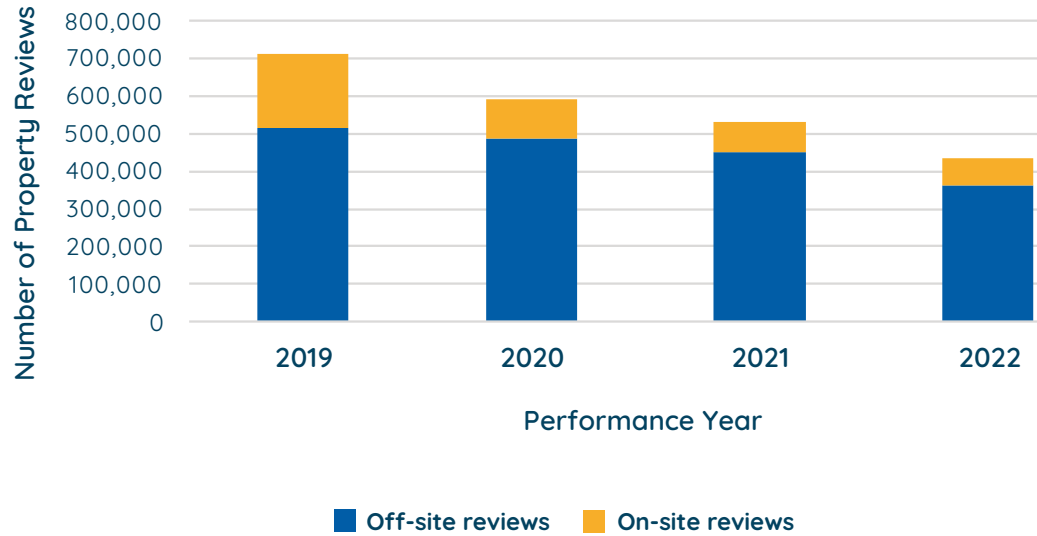
In between assessment updates, MPAC is able to measure the accuracy and equity of our assessments through other metrics, detailed below.

Indicator: Property reviews performed

When changes occur to a property, it is our job to keep the data we have on file up-to-date and accurate. This does not mean that the assessment was incorrect. When changes happen to a property, we conduct a review to ensure our assessments accurately reflect the current state and condition of the property. MPAC may conduct a property review because of a recent sale, a new building permit, a data integrity review, a request for reconsideration, or an appeal. MPAC focuses our resources on properties where property data may require updating through a review. Our goal is to complete 550,000 property reviews annually and to utilize technology and various data sources to complete approximately 75% of all property reviews.

Property reviews are also part of our work to capture assessment growth. In some cases, property reviews may result in a decrease of a property's assessed value, such as when a home is demolished or damaged. MPAC distinguishes between reviews conducted on-site, and those completed off-site using building plans, financials, digital imagery, and information gathered directly from the property owner.

Property Reviews



In 2022, MPAC conducted a total of 434,869 property reviews; the number of reviews were limited due to a decrease in off-site reviews. This decrease is consistent with business decisions to place more emphasis on property reviews that are tied to other work objects such as building permits, recent sales and/or appeals, and less emphasis on alternative reviews for data readiness edits, as well as Post Valuation Review-related work objects. MPAC completed 83% of property reviews off-site. Of these, 42.01% resulted in a change to the assessed value to the property. In contrast, 17.08% of property reviews included on-site inspections, and 68.13% of them resulted in a change to the assessed value to the property.

Measure	Target	Baselines	2021	2022
Number of property reviews performed	Total reviews >=550,000	2019 Total reviews = 710,633 (Assessment Update year) ¹	Total reviews = 531,189	Total reviews = 434,899
	Off-site ~75%, 412,500	Off-site = 72.71%; 516,863	Off-site = 84.63%; 449,534	Off-site = 82.92%; 360,608
		On-site = 27.29%; 193,950	On-site = 15.37%; 81,655	On-site = 17.08%; 74,261

¹ In preparation for the regularly scheduled 2020 Assessment Update, MPAC committed additional resources to completing property reviews.

Objective: Assessment stability

MPAC's property assessments are delivered to municipalities in annual assessment rolls covering every property in their jurisdiction. MPAC works to maintain assessment rolls that are complete, traceable, predictable, and stable. MPAC staff and representatives advocate for accurate and equitable assessments using their professional skills and knowledge. The Assessment Stability performance measures highlight the high degree of accuracy, equity and fairness of MPAC assessments, and the stability they provide to municipal finances.

Requests for Reconsideration (RfR) and Appeals

If a property owner disagrees with the assessed value and/or classification of their property, they may submit a Request for Reconsideration (RfR) to MPAC. When MPAC receives an RfR, we review the property's assessment in detail, free of charge, to determine its accuracy as long as it has met requirements set out in section 39.1 of the *Assessment Act*. The RfR process enables MPAC to resolve property owner concerns without the need for an appeal.

If a property includes land classified in the residential, farm or managed forest property tax class, the property owner must attempt to resolve the matter through the RfR process. If the

property owner disagrees with the results of their RfR, they may appeal MPAC's assessment to the Assessment Review Board (ARB). Property owners of other properties may submit an RfR to MPAC or file an appeal directly to the ARB.

The ARB is an independent tribunal of the Ontario Ministry of the Attorney General. The ARB's decisions are final and binding; they can only be appealed to the Divisional Court on questions of law. The ARB plays an important role in the fairness and transparency of the Ontario property taxation system.

If an RfR or appeal results in a reduction in a property's assessed value, then the municipality where the property is located must adjust the taxes they have levied. The length of time to complete an RfR or an appeal can vary, so the municipality may have to adjust taxes retroactively for multiple years. This presents a financial risk for municipalities and their taxpayers. As such, MPAC measures how many property owners accept their assessment without an RfR or appeal, and how many property values change as a result of the RfR process. These are key indicators of assessment excellence and stability.

Indicator: Request for Reconsideration related assessment change

The RfR and appeal processes provide an opportunity for MPAC and property owners to collaboratively exchange information. New and corrected information about the property may result in a revision to the assessment of a property. MPAC welcomes the opportunity to work with property owners to revise our property data to reflect new information. MPAC does not set a target for RfR and Appeal related assessment change performance measures since it may influence the quality of review by MPAC staff.

During 2022, we completed a total of 10,069 RfRs. Of these, 5,070 RfRs led to a change to the current value assessment

of the property, representing a change to only 0.09% of all properties in Ontario. As the assessment cycle moves further from the base year, MPAC tends to receive fewer RfRs.

Indicator: Assessment accepted without appeals

High acceptance of assessments by property owners in Ontario indicate the stability, quality, accuracy, equity, and uniformity of MPAC's property assessments. Approximately 40,897 properties were appealed between 2017-2022, based on MPAC's January 1, 2016 current value assessment. This means that of Ontario's 5,547,280 properties, 99.26% of assessments were accepted without appeal for the 2017-2022 taxation years.

Measure	Target	Baselines	2021	2022
Percentage of all properties experiencing a valuation change via the RfR process	No Target	0.15% 8,273 of 5,425,834 (2020)	0.25% 13,449 of 5,488,567	0.09% 5,070 of 5,547,280
Percentage of all property assessments accepted without appeal	>=99%	99.38% (2020) 5,390,357 of 5,425,834	99.31% 5,449,865 of 5,488,567	99.26% 5,506,383 of 5,547,280

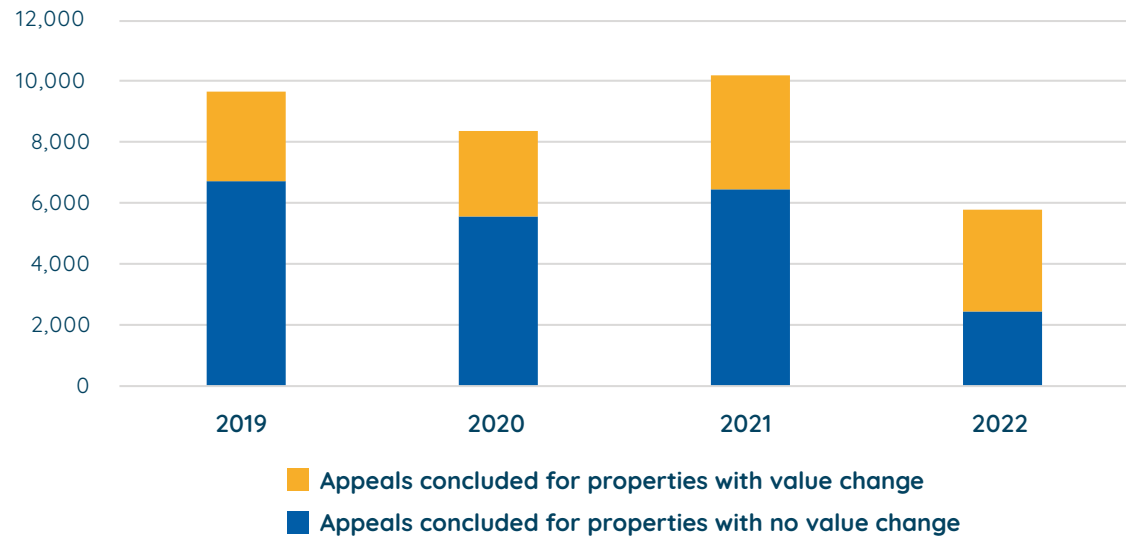


Indicator: Appeals related assessment change

As seen below, MPAC contributed to the resolution of appeals on 5,778 properties in 2022. This includes appeals initiated in the current tax year, and previous years. Of these appeals, 42.04% resulted in no change in assessed value. This includes appeals where the ARB confirmed the assessed value, as well as those that were dismissed or withdrawn.

Withdrawals often happen because MPAC works with property owners to correct issues with their assessment or clarify the basis for their assessment. Because of these efforts, the property owner may choose not to proceed further with their appeal. In 2022, fewer appeals were resolved compared to previous years, since remaining appeals with a 2016 current value assessment are more complex and less likely to be withdrawn by appellants.

Appeals Related Assessment Change



Measure	Target	Baselines	2021	2022
Appeals concluded for properties during the year with no value change	No Target	66.36% (2020) 5,551 of 8,365	63.37% 6,456 of 10,187	42.04% 2,429 of 5,778

Indicator: Request for Reconsideration and appeal changes

When RfRs and appeals result in changes to a property's value, this is reflected in the assessment roll, thus impacting municipal finances for the taxation year. Roll stability is a critical issue for our municipal partners, which rely largely on property taxes to fund local services. As seen in the figures below, MPAC met our targets for maintaining municipal stability in 2022.

Indicator: Municipal stability

To calculate the second measure, we included RfR and appeal losses that subtracted from the assessment base, and the new assessment we captured that added to the assessment base.

Measure	Target	Baselines	2021	2022
Percentage of lower tier/single tier municipalities not experiencing appeal & RfR losses greater than 0.5%	>=85%	96.1% (2018)	86.23% 357 of 414	93.24% 386 of 414
Percentage of lower tier/single tier municipalities with assessment base remaining the same or increasing	>=90% (Revised)	93.5% (2020)	97.83% 405 of 414	98.55% 408 of 414



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- Kirk Kelly, BMT
Body-based Massage Therapist
- Kirsten Munro, RMT
Registered Massage Therapist
- Liane Wood, RP
Registered Psychotherapist

- Hilary Foster
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Goal: Customer service and stakeholder engagement

As part of the [2021-2025 Strategic Plan](#), MPAC is working to elevate the property owner and stakeholder experience. We are dedicated to strengthening our municipal, industry, and provincial relationships by expanding value-added products and services to meet their diverse and evolving needs. At the same time, MPAC's core work to deliver property assessments remains critical to Ontario's municipalities.

Our work to better engage and serve municipal partners includes an ongoing series of webinars, new systems that provide improved, real-time access to assessment data, and the shift to digital e-permits. Although many of these innovations were spurred by the pandemic, the benefits will continue into the post-pandemic era.

Objective: Customer satisfaction

Indicator: Customer Contact Centre satisfaction and responsiveness

In 2022, MPACs Customer Contact Centre (CCC) received 169,389 calls, emails, faxes and chat messages from our customers. As a key performance indicator of timeliness,

the CCC was able to respond to 90% of phone inquiries in 5 minutes or less, and 80% of email inquiries within 2 business days. Although volumes from enumeration activities were anticipated the additional call times for these contacts prevented agents from responding to emails in a timely manner. As a measure of the customer's overall experience, 10,703 customers completed a post contact survey resulting in 94% either satisfied or very satisfied.

Measure	Target	Baselines	2021	2022
Overall customer satisfaction with MPAC's Customer Contact Centre	>=90%	92% (2020)	93%	94%
Percentage of calls responded to by staff within 5 minutes	>=90%	85% (2020)	91%	90%
Percentage of emails responded to by staff within 2 business days	>=90%	87% (2020)	81%	80%

Indicator: Municipal services levels met

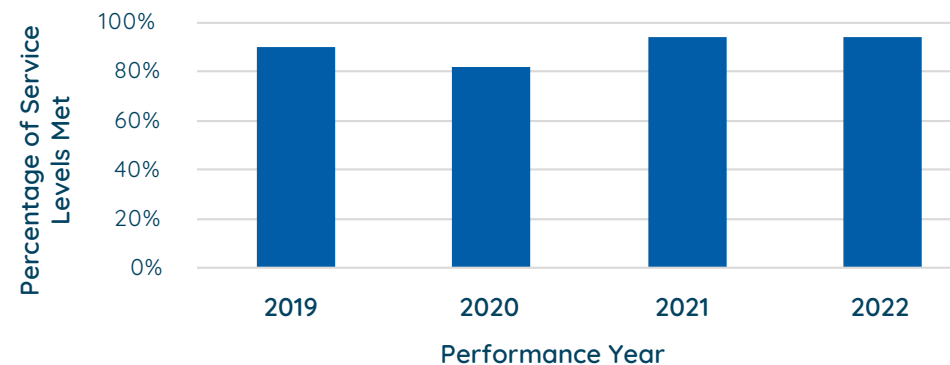
To measure the delivery of services to Ontario's municipalities, and to ensure mutual accountability, MPAC and its municipal partners jointly developed a Service Level Agreement (SLA). The SLA spells out fair, meaningful and achievable performance standards for the assessment services that municipalities and taxpayers rely on most. In addition, the agreement fosters continuous improvement in service delivery by nurturing collaboration between MPAC and municipalities.

The SLA measures 12 different service levels, including:

- Processing of building permits,
- Delivery of Post-Roll Reports and New Assessment Forecasts,
- Response to and Resolution of Municipal enquiries, and
- Delivery of Year-End Tax File.

During 2022, we were able to meet 94% of all Municipal Service Levels. Our partnerships with municipalities and stakeholders are stronger than ever, and where we are not able to meet a service level, there is a fact-based conversation with the municipality to discuss the cause of the missed service level and how it can be remedied in the future.

Municipal Service Levels Met





Indicator: Municipal inquiry responsiveness

Under the SLA, our staff must acknowledge and respond to municipal inquiries within 30 calendar days. This service level demonstrates MPAC's accountability and overall customer service commitment to our municipal partners which we achieved in 2022. By responding in a timely fashion, MPAC ensures municipalities have the information they need to answer any property-specific questions their constituents may have.

Measure	Target	Baselines	2021	2022
Percentage of municipal service levels met	>=90% (SLA) (Revised)	82% (2020)	94%	94%
Percentage of municipal inquiries responded to by staff within 30 calendar days	>=100% (SLA)	99.42% (2020) 18,256 of 18,363	99.79% 13,260 of 13,287	99.72% 13,485 of 13,523

Objective: Stakeholder engagement

Our liaison groups bring municipalities, municipal sector associations, industry representatives and our experts together, setting the foundation for greater engagement and partnership. Through ongoing engagement, we are committed to building trust and strengthening relationships as part of our commitment to assessment excellence.

Indicator: Stakeholder engagement frequency

As part of our municipal and stakeholder engagement strategy, in 2022 we had a total of 4,756 engagement sessions with our municipal partners, which included meetings, webinars, conferences, and training opportunities. MPAC provides municipal partners with assessment-related information through a variety of channels, including Municipal Connect, virtual conferences, MPAC webinars and MPAC.ca. MPAC engages municipalities, Members of Provincial Parliament and local industry stakeholders on the following topics, and has maintained a strong presence at the following conferences:

Topics	Conferences/Events
<ul style="list-style-type: none"> • Who we are/what we do • Property tax vs. assessment • 2022 Enumeration Project Update • Municipal Connect and enhancements to the municipal experience • Status of next assessment update • Assessment Growth • E-permitting • Annotated Assessment Act Resource • Small Business Property Subclass 	<ul style="list-style-type: none"> • Rural Ontario Municipal Association (ROMA) • Economic Developers Council of Ontario (EDCO) • Ontario Business Improvement Area Association (OBIAA) • Northwestern Ontario Municipal Association (NOMA) • Ontario Small Urban Municipalities (OSUM) • Ontario Municipal Administrator' Association (OMAA) • Federation of Northern Ontario Municipalities (FONOM) • Association of Municipal Managers, Clerks and Treasurers of Ontario (AMCTO) • Association of Municipalities of Ontario (AMO) • Ontario Municipal Tax and Revenue Association (OMTRA) • Municipal Finance Officers Association (MFOA) • Ontario East Municipal Conference (OEMC) • International Association of Assessing Officers (IAAO) and Institute of Municipal Assessors (IMA) • Ontario Professional Planners Institute (OPPI) • Ontario Building Officials Association (OBOA)

Measure	Target	Baselines	2021	2022
Number of municipal engagement sessions “engagements” includes quarterly meetings, days with MPAC, conference work, monthly webinars, training sessions and MPAC 101 for new staff, Council Session, etc.	One quarterly engagement for all 444 municipalities (1,776)	4,051 (2020) engagements completed	5,547 engagements completed	4,756 engagements completed

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Goal: Operational efficiency

As our province has grown and some of our workload has increased, we have worked to offset the cost of our services through innovation and finding new ways of doing business. Historically, we have tried to keep budget increases – and by extension municipal levy increases – at or below inflation. We are committed to delivering our services efficiently by controlling expenses while unlocking opportunities to provide value and generate additional revenue.

MPAC calculates the levy for each municipality based on the proportion of the province's properties, and the proportion of the province's total assessed value in their jurisdiction. MPAC's funding requirements include the cost of operations, capital spending and reserve requirements. However, the cost to municipalities is offset by revenues from commercial activities, such as selling services and technologies and investment income. The net amount is the total municipal levy.

Objective: Financial efficiency

As a public sector organization, we are also accountable to the Ontario property taxpayer. As such, we are committed to managing our budget and resources responsibly by strategically investing dollars and focusing our attention where it matters the most.

Indicator: Budget variance

At the beginning of 2022, we forecast our annual expenditures and committed to managing our operating budget variance of no more than a 3%. This metric is an indicator of budgeting and forecasting accuracy, holding MPAC accountable to efficient use of funds in that requested funds are wholly and appropriately utilized. In 2022, MPAC is proud to report that we had an operating budget variance within 1.6%.

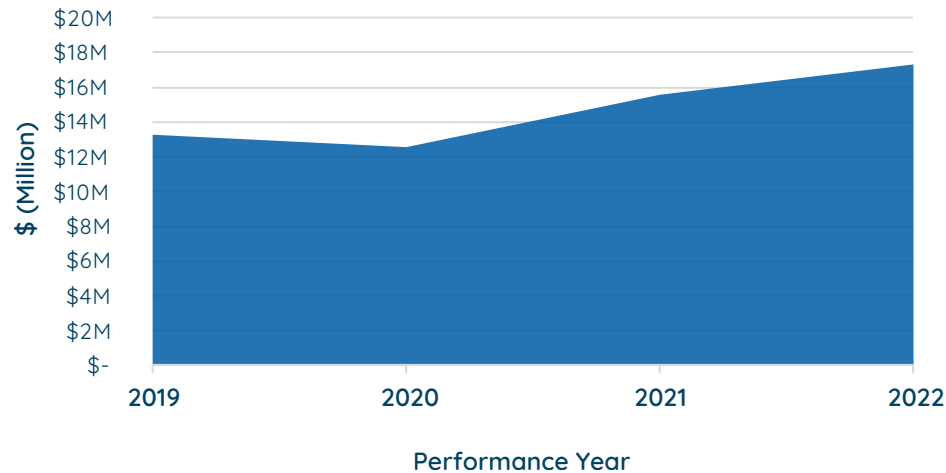
MPAC is continuously working to control expenses while continuing to deliver timely and efficient services. Although we faced increases in collectively bargained labour costs, we were able to offset the additional expense by managing costs in other areas and applying savings from 2022. As a result, we avoided a budget increase for 2023 and thus were able to freeze the total municipal levy for the year.

For more information on our Statement of Operations, please find our Financial Highlights for 2022 in the [2022 Annual Report](#).

Indicator: Annual levy offset

MPAC data is used extensively in commercial markets, including real estate, financial services, insurance, and utility. The revenue generated from our Business Development activities offsets municipal funding and has a direct benefit to the people of Ontario, saving municipalities over \$115 million since 2002. At the beginning of 2022, we set out to achieve at least \$14.4 million in surplus generated from value-added products. We greatly exceeded this target, with revenue from business development activities generating \$17.3 million in 2022, an increase of 12% from the prior year.

Annual Levy Offset



Indicator: Cost per property

To demonstrate the efficiency of our services we calculate the Cost Per Property by adding up MPAC's total core (i.e. excluding Business Development and Enumeration) operating and capital expenses and dividing by the total number of properties in Ontario. This is a common practice in other assessment jurisdictions. It does not consider weighting of

different property types. Cost Per Property reflects MPAC's commitment to keeping costs to the taxpayer as low as possible while delivering the services that our stakeholders rely on. In 2022, MPAC's cost per property was \$41.31. This is a 1.55% increase from the 2021 cost per property due to an overall expense increase as MPAC moved out of its COVID posture.

Measure	Target	Baselines	2021	2022
Year-end operating budget variance	<=3%	5% (2020)	1%	1.6%
Annual levy offset	>= \$14.4 M in surplus generated from value-added products (Revised)	\$12.5M (2020)	\$15.5M	\$17.3M
Cost per property	<=\$40.68 (Revised)	\$40.91(2020)	\$40.68	\$41.31



Appendix A: Changes to measures

The list below of Performance Measures were altered in some way from last year's iteration of MPAC's Performance Report.

Indicator	Measure	Target (New)	Target (Old)	Reason for Change
Municipal stability	Percentage of lower tier/ single tier municipalities with assessment base remaining the same or increasing	>=90%	>=85%	Target increased based on past operational performance exceeding previous targets.
Municipal service levels met	Percentage of Municipal Service Levels Met	>=90% (SLA)	>=85% (SLA)	Target increased based on past operational performance exceeding previous targets.
Annual levy offset	Annual Levy Offset	>= \$14.4 M	>=\$13.3	Target changes yearly based on departments internal target setting.
Cost per property	Cost Per Property	<=\$40.68	<=\$40.91	Target changes yearly. New target is based on last year's results.



Connect with us

MPAC has offices across Ontario to meet the needs of customers in every community.

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Accessible formats and communication supports are available upon request.

Compliance statement: In keeping with the reporting requirements under the Municipal Property Assessment Corporation Act, the Corporation has complied with any policies, procedures and standards established by the Minister under Section 10, and with the process established regarding the development and implementation of quality service standards by the Quality Service Commissioner.