

Service Level Agreement between MPAC and Ontario Municipalities

1. Purpose

This Service Level Agreement is a statement of MPAC's commitment to all Municipalities to maintain high performance standards when providing Services to each Municipality, and each Municipality's commitment to perform the Dependencies that MPAC requires in order to meet these standards. This SLA includes the Glossary of Terms set out in the attached Exhibit 1 and the Service Levels set out in the attached Exhibits 2 to 4.

2. Overview

This SLA sets out the Dependencies and Service Levels for Services related to:

- (a) the provision of the Assessment Roll to Municipalities;
- (b) property assessment in-year maintenance; and
- (c) support services.

3. Service Level Measurement Definitions

The details applicable to each Service Level and the applicable Dependencies and Measurement Periods are set out in Exhibits 2 to 4 attached to this SLA.

4. Service Level Methodology

MPAC will provide the Services in a manner that meets the Service Levels, subject to the terms of this SLA. If MPAC does not meet the Service Levels, it will remediate such non-performance as described in this SLA.

Municipalities will perform Dependencies in such a manner and on a timely basis so as to enable MPAC to meet the Service Levels.

5. Reporting

MPAC will report on its performance of the Services against the Service Levels. Reports will be disclosed to Municipalities through MPAC's Municipal Connect™ portal according to the measurement period set out in the applicable Service Levels. Reports may indicate whether a failure to meet a Dependency affected MPAC's performance of the Services in accordance with a Service Level.

6. Failure to Achieve a Service Level

If MPAC fails to perform the Services in a manner that meets a Service Level, the MPAC Regional Manager will:

- (a) within 15 days following MPAC becoming aware of such failure, initiate a problem review to identify the causes of such failure;
- (b) within 30 days following the initiation of the problem review described in Section 6(a), provide the Municipality with information related to remedial action which MPAC has taken or intends to take to meet the Service Level, including anticipated times to correct the problem;
- (c) within 30 days following the provision to the Municipality of the information related to remedial action as described in Section 6(b), make recommendations to improve procedures and communications between MPAC and the Municipality, if applicable; and
- (d) place the failure to meet the Service Level on the agenda for discussions between the MPAC Regional Manager and the Municipality at the next relationship meeting.

If MPAC misses: (i) the same Service Level in two consecutive Measurement Periods; or (ii) any Service Level that has a Measurement Period of one year or longer, then the non-performance will be escalated to: (1) the MPAC Vice President and Chief Operating Officer; and (2) the MPAC Vice President and Chief Valuation and Standards Officer.

If MPAC misses: (i) the same Service Level in three or more consecutive Measurement Periods; (ii) any Service Level for which a Service Level report is delivered by MPAC with the assessment roll; or (iii) the same Service Level that has a Measurement Period of one year in two consecutive Measurement Periods, then either MPAC or the Municipality may refer the non-performance to the MPAC Quality Service Commissioner.

These escalations will not apply where a remediation plan for non-performance provides for more than one Measurement Period for remediation.

7. Exceptions

MPAC will not be considered to have missed a Service Level if the non-performance occurs as a consequence of any of the following:

- (a) non-performance of a Dependency;
- (b) the occurrence of any of the additional exceptions as provided in Exhibits 2 to 4;
- (c) changes in Applicable Laws;

- (d) failures by third parties not subcontracted by MPAC, including, without limitation, property owners, all levels of government, the ARB or a court, and the Land Registry Office, to provide data or information necessary for performance of the Services;
- (e) directions from any Governmental or Regulatory Authority that delay or prevent the performance of a Service Level; and
- (f) any other cause beyond MPAC's reasonable control, including, without limitation, third party network failures, cyber-attacks, fires, riots, acts of war, labour disputes (including strikes and lockouts), acts of terrorism, accident, explosion, flood, storm, acts of third party providers, provided that such default or delay could not have been prevented by reasonable precautions and cannot reasonably be circumvented by the non-performing party through the use of commercially reasonable efforts.

8. Failure to Meet Dependencies

If a Municipality fails to meet a Dependency which results in delay or other degradation of a Service, MPAC will:

- (a) advise the Municipality of the nature and the extent of the impact on the Services;
- (b) make recommendations to improve procedures and communications between MPAC and the Municipality; and
- (c) place the failure to complete the Dependency and its corresponding impact on the agenda for discussions between the MPAC Regional Manager and the Municipality at the next relationship meeting.

9. Creation of New Service Levels and Modification of Service Levels

MPAC may, on its own initiative or at the suggestion of a Municipality (in each case in consultation with the Municipalities) at MPAC's reasonable discretion, determine that the provision of Services and/or fulfillment of MPAC's legislative mandate would be enhanced by the addition of new Service Levels or modification of existing Service Levels. The following principles will apply to new or modified Service Levels:

- (a) the definitions of Service Levels must be sufficient to characterize an operational or business outcome, must be measurable, and must be meaningful to the Municipality's property tax activities;
- (b) Service Levels should be based on current business processes and underlying systems. Where current performance is less than desirable, current performance will be an interim target with remedial measures proposed to enhance future performance; and

- (c) reporting requirements, Dependencies and Measurement Periods will be specified for each new Service Level.

MPAC will provide written notice, not less than 30 days in advance, of the addition of new Service Levels or modification of Service Levels. Upon the expiry of such notice period, this SLA will be deemed amended in accordance with the written notice.

10. **General**

By providing this SLA and making the Service Level commitments herein, MPAC will not be liable for any claim by any Municipality for failure to meet a Service Level, or any associated losses or damages, including, without limitation, any direct, indirect, consequential, special, tax related (including, for greater clarity, liability for loss of past or future tax revenue in the event an assessment is amended by MPAC, the ARB, or a court for any reason), administrative, or other loss or damage, credit, discount or other remedy in relation to this SLA or any alleged breach thereof, regardless of whether such claim arises in contract (including fundamental breach), tort or any other legal theory.

This SLA does not create any rights or liabilities for or in relation to MPAC or the Municipalities beyond those set out in any application legislation, including without limitation, the *Municipal Act, 2001, S.O. 2001, c. 25* and the regulations thereunder, the *City of Toronto Act, 2006, S.O. 2006, chapter 11, Schedule A* and the regulations made thereunder, and the *Assessment Act, R.S.O. 1990, c. A.31* and the regulations thereunder, in each case, as amended from time to time. MPAC may at any time change or terminate any or all of the performance commitments or other provisions stated in this SLA in response to changes in Applicable Laws and decisions of MPAC's Board of Directors, acting reasonably.

For greater clarity, this SLA does not impact MPAC's obligations under the *Assessment Act, R.S.O. 1990, c. A.31*, and MPAC will continue to perform such obligations as required by, and in compliance with, the *Assessment Act, R.S.O. 1990, c. A.31*.

EXHIBIT 1

GLOSSARY OF TERMS

Applicable Laws	Applicable statutes, bylaws, regulations, orders, ordinances or judgments, in each case of any Governmental or Regulatory Authority.
ARB	Assessment Review Board.
Assessment-Sale Price Ratio	Assessment-Sale Price Ratio has the meaning defined in the IAAO Glossary for Property Appraisal and Assessment (Second Edition).
Building Permit	A new official permit, or any updates or revisions to an existing official permit, issued by a Municipality, that evidences the granting by such Municipality of its formal permission for the commencement of construction, demolition, addition or renovation to a property.
Business Day	Monday to Friday, excluding Federal and Provincial statutory holidays observed by MPAC at its offices in Pickering, Ontario.
Coefficient of Dispersion	Coefficient of Dispersion has the meaning defined in the IAAO Glossary for Property Appraisal and Assessment (Second Edition).
Dependencies	The activities Municipalities must complete in a timely manner in order for MPAC to be able to perform the Services in a manner that meets the Service Levels.
Effective Date	December 8, 2017
Governmental or Regulatory Authority	Any government, regulatory authority, governmental department, agency, commission, bureau, official, minister, court, board or tribunal or other law or regulation making entity having jurisdiction over MPAC or the Municipalities.
IAAO	International Association of Assessing Officers.
Land Registry Office	Offices of the government of Ontario in which title or ownership in real property is registered.
Land Registry System	System through which land registration documents are submitted to and recorded by the Land Registry Office.

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MPAC	Municipal Property Assessment Corporation.
MPAC Regional Manager	MPAC's Regional Manager of Municipal and Stakeholder Relations for the applicable Municipality.
MPAC Account Manager	MPAC's Account Manager of Municipal and Stakeholder Relations for the applicable Municipality.
Measurement Period	The period of time used to measure MPAC's performance of a Service against the related Service Level.
Municipality	Municipality has the meaning defined in Section 1 of <i>Assessment Act, R.S.O. 1990, c. A.31</i> .
Property Category	All properties located in the Province of Ontario that MPAC classifies as: (i) residential; (ii) residential condominium; (iii) commercial and industrial; or (iv) new registered plans of subdivision; or (v) properties owned by the Province of Ontario or the Government of Canada.
Service Levels	The criteria set out in Exhibits 2 to 4, which MPAC commits to achieving when providing the Services.
Services	The services that MPAC provides to each Municipality as provided in this SLA.
SLA	This Service Level Agreement.

EXHIBIT 2

SERVICE LEVELS APPLICABLE TO THE ASSESSMENT ROLL

Service Level Name:	Accuracy of Assessment of Residential Properties
Service Level Objective:	To measure the accuracy and/or uniformity of reassessment values, for residential properties, against the internationally recognized mass appraisal IAAO Standards.
Service Level Requirement:	Accuracy will meet the acceptable range of the Assessment-Sale Price Ratio (“ASR”) as set forth in the IAAO Standards. Uniformity will meet the Coefficient of Dispersion (“COD”) standards as set forth in the IAAO Standards.
Definitions:	“ IAAO Standards ” means the technical standards related to property tax administration, property tax policy, valuation of property, mass appraisal and related disciplines that are maintained and published by the IAAO, as amended from time to time.
Measurement Process:	This Service Level will be measured in accordance with the IAAO Standards. Where MPAC determines, acting reasonably, that there is inadequate sales data within a Municipality to calculate the ASR or COD, MPAC shall determine the appropriate geographic area to use to calculate a statistically reliable ASR or COD, as applicable.
Measurement Period:	N/A.
Frequency:	At the time of the province-wide reassessment.
Formula:	N/A.
Dependencies:	N/A.
Additional Exceptions:	N/A.
Delivery of Service Level Report by MPAC:	With the assessment roll.

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Service Level Name:	Accuracy of Assessment of Farm Properties
Service Level Objective:	To measure the accuracy and/or uniformity of reassessment values, for farm properties, against the internationally recognized mass appraisal IAAO Standards.
Service Level Requirement:	Accuracy will meet the acceptable range of the Assessment-Sale Price Ratio (“ASR”) as set forth in the IAAO Standards. Uniformity will meet the Coefficient of Dispersion (“COD”) standards as set forth in the IAAO Standards.
Definitions:	“ IAAO Standards ” means the technical standards related to property tax administration, property tax policy, valuation of property, mass appraisal and related disciplines that are maintained and published by the IAAO, as amended from time to time.
Measurement Process:	This Service Level will be measured in accordance with the IAAO Standards. Where MPAC determines, acting reasonably, that there is inadequate sales data within a Municipality to calculate the ASR or COD, MPAC shall determine the appropriate geographic area to use to calculate a statistically reliable ASR or COD, as applicable.
Measurement Period:	N/A.
Frequency:	At the time of the province-wide reassessment.
Formula:	N/A.
Dependencies:	N/A.
Additional Exceptions:	N/A.
Delivery of Service Level Report by MPAC:	With the assessment roll.

Service Level Name:	Accuracy of Assessment of Multi-Residential Properties
Service Level Objective:	To measure the accuracy and/or uniformity, for multi-residential properties, against the internationally recognized mass appraisal IAAO Standards.
Service Level Requirement:	Accuracy will meet the acceptable range of the Assessment-Sale Price Ratio (“ASR”) as set forth in the IAAO Standards. Uniformity will meet the Coefficient of Dispersion (“COD”) standards as set forth in the IAAO Standards.
Definitions:	“ IAAO Standards ” means the technical standards related to property tax administration, property tax policy, valuation of property, mass appraisal and related disciplines that are maintained and published by the IAAO, as amended from time to time.
Measurement Process:	This Service Level will be measured in accordance with the IAAO Standards. Where MPAC determines, acting reasonably, that there is inadequate sales data within a Municipality to calculate the ASR or COD, MPAC shall determine the appropriate geographic area to use to calculate a statistically reliable ASR or COD, as applicable.
Measurement Period:	N/A.
Frequency:	At the time of the province-wide reassessment.
Formula:	N/A.
Dependencies:	N/A.
Additional Exceptions:	N/A.
Delivery of Service Level Report by MPAC:	With the assessment roll.

Service Level Name:	Accuracy of Assessment of Commercial and Industrial Properties
Service Level Objective:	To measure the accuracy and/or uniformity, for commercial and industrial properties, against the internationally recognized mass appraisal IAAO Standards.
Service Level Requirement:	Accuracy will meet the acceptable range of the Assessment-Sale Price Ratio (“ASR”) as set forth in the IAAO Standards. Uniformity will meet the Coefficient of Dispersion (“COD”) standards as set forth in the IAAO Standards.
Definitions:	“ IAAO Standards ” means the technical standards related to property tax administration, property tax policy, valuation of property, mass appraisal and related disciplines that are maintained and published by the IAAO, as amended from time to time.
Measurement Process:	This Service Level will be measured in accordance with the IAAO Standards. Where MPAC determines, acting reasonably, that there is inadequate sales data within a Municipality to calculate the ASR or COD, MPAC shall determine the appropriate geographic area to use to calculate a statistically reliable ASR or COD, as applicable.
Measurement Period:	N/A.
Frequency:	At the time of the province-wide reassessment.
Formula:	N/A.
Dependencies:	N/A.
Additional Exceptions:	N/A.
Delivery of Service Level Report by MPAC:	With the assessment roll.

Service Level Name:	Accuracy and Timeliness of Delivery of the Year-End Tax File
Service Level Objective:	To provide the Year-End Tax File annually no later than December 8th, in the agreed upon format, that can be successfully loaded into a Municipality's system.
Service Level Requirements:	MPAC will deliver the Year-End Tax File to Municipalities no later than December 8 th of each calendar year. If an Error is discovered that prevents the Year-End Tax File from being loaded, MPAC will provide an Error free replacement Year-End Tax File within seven Business Days of a Municipality notifying MPAC of the Error. MPAC will provide a minimum of six months' notice of any changes to the format of the Year-End Tax File.
Definitions:	"Error" means a problem with the Year-End Tax File that requires revisions by MPAC in order for the Municipality to load or levy taxes from such Year-End Tax File. "Year-End Tax File" means the electronic data file that MPAC delivers to each Municipality each calendar year for municipal planning and tax purposes.
Measurement Process:	MPAC will monitor the number of timely Year-End Tax Files delivered by December 8th each calendar year to Municipalities in the agreed upon format, and will identify the number of Year-End Tax Files that cannot be loaded.
Measurement Period:	Calendar year.
Formula:	N/A.
Dependencies:	Each Municipality must be capable of accepting the Year-End Tax File in the applicable format. Data provided in the Year-End Tax File may be used only in accordance with Section 53(3) of the <i>Assessment Act, R.S.O. 1990, c. A.31</i> .
Additional Exceptions:	N/A.
Delivery of Service Level Report by MPAC:	Annually, and the report will include a list, provided by MPAC, of the quality control process checks performed by MPAC on the Year-End Tax File.

EXHIBIT 3

SERVICE LEVELS APPLICABLE TO ASSESSMENT IN-YEAR MAINTENANCE

Service Level Name:	Timeliness of Processing Building Permit Notifications
Service Level Objective:	To ensure all Building Permit notifications are loaded to MPAC’s Permit Tracking System database within a specified time.
Service Level Requirements:	<p><u>Paper Building Permits</u>. At least 90% of the total number of Building Permits that MPAC receives in paper format from a Municipality in a calendar month will be added into MPAC’s Permit Tracking System within 30 days following MPAC’s receipt of such Building Permits from such Municipality.</p> <p><u>Electronic Building Permits Not Received in the Predefined Format</u>. At least 90% of the total number of Building Permits that MPAC receives electronically from a Municipality in a calendar month that have not been completed in the predefined format as published by MPAC will be added into MPAC’s Permit Tracking System within 30 days following MPAC’s receipt of such Building Permits from such Municipality.</p> <p><u>Electronic Building Permits Received in the Predefined Format</u>: All Building Permits that MPAC receives electronically from a Municipality in a calendar month completed in the predefined format as published by MPAC, will be added into MPAC’s Permit Tracking System within 30 days following MPAC’s receipt of such Building Permits from such Municipality.</p>
Definitions:	<p>“Complete Building Permit” means a Building Permit that includes, at a minimum, the following information to enable MPAC to log it into the Permit Tracking System: (i) permit number; (ii) issue date; (iii) municipal address (iv) legal description and (iv) assessment roll number (where known).</p> <p>“Permit Tracking System” means MPAC’s central repository of Building Permits.</p> <p>“Timely Permit” means a Building Permit that MPAC added into the Permit Tracking System within 30 days following MPAC’s receipt of such Building Permit from the Municipality.</p>

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<p>Measurement Process:</p>	<p>MPAC will track each Building Permit that it receives in paper format from the moment it arrives in MPAC’s central processing facility. Each paper-format Building Permit that MPAC receives at its Central Processing Facility will be stamped with the date and time of such receipt.</p> <p>MPAC will track each Building Permit that it receives electronically from the moment it is received in the designated mailbox or through the MPAC-designated web service.</p>
<p>Measurement Period:</p>	<p>Calendar month.</p>
<p>Formula:</p>	<p>Total number of Timely Permits in a calendar month ÷ Total number of Building Permits loaded into MPAC’s Permit Tracking System for the Municipality in the same calendar month, expressed as a percentage.</p>
<p>Dependencies:</p>	<p>All Building Permits delivered by Municipalities to MPAC, whether electronically or in paper format, must be Complete Building Permits.</p>
<p>Additional Exceptions:</p>	<p>N/A.</p>
<p>Delivery of Service Level Report by MPAC:</p>	<p>Monthly.</p>

Service Level Name:	Timeliness of Delivery of the Quarterly and Preliminary New Assessment Forecasts
Service Level Objective:	To deliver preliminary and quarterly forecasting reports to Municipalities predicting new assessment growth.
Service Level Requirements:	<p>MPAC will deliver a New Assessment Forecast to Municipalities within 30 days following the end of each of the first three quarters in a calendar year. For clarity, MPAC will deliver a total of three New Assessment Forecasts to Municipalities during a calendar year.</p> <p>MPAC will deliver a Preliminary New Assessment Forecast to Municipalities within 30 days following the commencement of the fourth quarter of each calendar year.</p>
Definitions:	<p>“New Assessment Forecast” means MPAC’s forecasted increase to the assessed value of each Property Category during a calendar year that directly results from either (i) Building Permits issued in respect of such Property Categories during such calendar year or (ii) the Municipality notifying MPAC of new construction, alterations or additions to properties owned by the Province of Ontario or the Government of Canada.</p> <p>“Preliminary New Assessment Forecast” means MPAC’s forecasted increase to the assessed value of each Property Category during the immediately subsequent calendar year, based on: (i) Building Permits; (ii) notifications from the Municipalities in respect of new construction, alterations or additions to properties owned by the Province of Ontario or the Government of Canada; and (iii) other historical data and information that MPAC previously received in respect of each such Property Category.</p>
Measurement Process:	<p>MPAC will track the period of time from the end of the calendar quarter until MPAC delivers the New Assessment Forecast.</p> <p>MPAC will track the period of time beginning at the commencement of the fourth calendar quarter until MPAC delivers the Preliminary New Assessment Forecast.</p>
Measurement Period:	Calendar quarter.
Formula:	N/A.

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<p>Dependencies:</p>	<p>All Building Permits delivered by Municipalities to MPAC must be Complete Building Permits and must be received by MPAC within 30 days following their issuance by the Municipality.</p> <p>Municipalities must notify MPAC of new construction, alterations or additions to properties owned by the Province of Ontario or the Government of Canada in a timely manner.</p> <p>All notifications by Municipalities to MPAC of new construction, alterations or additions to properties owned by the Province of Ontario or the Government of Canada must contain sufficient information to enable MPAC to predict accurate new assessment growth.</p>
<p>Additional Exceptions:</p>	<p>N/A.</p>
<p>Delivery of Service Level Report by MPAC:</p>	<p>Quarterly for the New Assessment Forecasts (except for the fourth calendar quarter of a calendar year).</p> <p>Annually for the Preliminary New Assessment Forecast.</p>

Service Level Name:	Timeliness of MPAC’s delivery of the New Assessment Report to Municipalities.
Service Level Objective:	To provide a report to Municipalities that compares actual versus forecasted new assessment growth.
Service Level Requirement:	MPAC will deliver the New Assessment Report to Municipalities within 30 days following the end of each calendar year.
Definitions:	<p>“New Assessment Report” means a report that sets out:</p> <p>(i) MPAC’s forecasted increase to the assessed value of each Property Category <u>during each of the immediately preceding five calendar quarters</u> that directly results from Building Permits issued in respect of such Property Category during each such quarter or notifications from the Municipality in respect of new construction, alterations or additions to properties owned by the Province of Ontario or the Government of Canada; and (ii) MPAC’s forecasted increase to the assessed value of each Property Category <u>during a calendar year</u> that directly results from Building Permits issued in respect of such Property Category during such calendar year or notifications from the Municipality in respect of new construction, alterations or additions to properties owned by the Province of Ontario or the Government of Canada.</p>
Measurement Process:	MPAC will track the period of time from the end of the calendar year until MPAC delivers the New Assessment Report.
Measurement Period:	Calendar year.
Formula:	N/A.
Dependencies:	<p>All Building Permits delivered by Municipalities to MPAC must be Complete Building Permits and must be received by MPAC within 30 days following their issuance by the Municipality.</p> <p>Municipalities must notify MPAC of new construction, alterations or additions to properties owned by the Province of Ontario or the Government of Canada in a timely manner.</p> <p>All notifications by Municipalities to MPAC of new construction, alterations or additions to properties owned by the Province of Ontario or the Government of Canada must</p>

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	contain sufficient information to enable MPAC to predict accurate new assessment growth.
Additional Exceptions:	N/A.
Delivery of Service Level Report by MPAC:	Annual.

Service Level Name:	Processing of Supplementary and Omitted Assessments
Service Level Objective:	Process Supplementary Assessment Change and Omitted Assessment Change in a timely manner.
Service Level Requirement:	Process at least 85% of the total value of Supplementary Assessment Change and related Omitted Assessment Change within one year of such Supplementary Assessment Change or Omitted Assessment Change, and the balance of the total value of Supplementary Assessment Change and related Omitted Assessment Change in accordance with the requirements of Sections 33 and 34 of the <i>Assessment Act</i> .
Definitions:	<p>"Supplementary Assessment Change" means a change in assessed value as a consequence of construction following issuance of a Building Permit that is liable for supplementary treatment in accordance with Section 34 of the <i>Assessment Act, R.S.O. 1990, c. A.31</i>, effective on the date on which the property commences to be used for any purpose.</p> <p>"Omitted Assessment Change" means a change in assessed value as a consequence of construction following issuance of a Building Permit that is liable for omitted tax treatment in accordance with Section 33 of the <i>Assessment Act, R.S.O. 1990, c. A.31</i>.</p>
Measurement Process:	<p>For each Property Category, MPAC will track the period of time it takes from when the property commences to be used until the Supplementary Assessment Change and the related Omitted Assessment Change is entered into and approved in MPAC's systems.</p> <p>For each Property Category, MPAC will measure the Supplementary Assessment Change and the related Omitted Assessment Change attributable to properties that commence to be used that are entered and approved in MPAC's systems.</p>
Measurement Period:	Calendar year.
Formula:	Total value of Supplementary Assessment Change and Omitted Assessment Change for each Property Category within the calendar year approved in MPAC's systems within one year following the date each property becomes occupied ÷ Total value of Supplementary Assessment Change and the Omitted Assessment Change for that same Property Category within the calendar year, expressed as a percentage.
Dependencies:	All Building Permits delivered by Municipalities to MPAC must be Complete Building Permits and must be received by

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	<p>MPAC within 30 days following their issuance by the Municipality.</p> <p>The Municipality must provide non-residential building plans to MPAC within 10 days of request by MPAC.</p> <p>The Municipality must notify MPAC that applicable properties have become occupied and/or provide MPAC with timely updates on the progress of construction, alterations or additions.</p>
Additional Exceptions:	N/A.
Delivery of Service Level Report by MPAC:	Annually.

Service Level Name:	Timeliness of Delivery of Monthly PRAN Reports
Service Level Objective:	To deliver Monthly PRAN Reports to Municipalities by specified dates.
Service Level Requirements:	MPAC will deliver the Monthly PRAN Report to Municipalities within 30 days following the end of each calendar month.
Definitions:	<p>“Monthly PRAN Report” means the report prepared by MPAC that sets out: (i) all of the PRANs issued by MPAC during the immediately preceding calendar month; (ii) changes in property values and Property Class associated with such PRANs, excluding changes due to factual errors related to school support and MPlans; and (iii) reasons for MPAC’s issuance of such PRANs.</p> <p>“MPlan” means a new registered plan of subdivision.</p> <p>“PRAN” means the Post Roll Amended Notice, which MPAC may issue to correct one or more factual errors in the assessed value, classification or tax status of a property pursuant to Section 32(1.1) of the <i>Assessment Act, R.S.O. 1990, c. A. 31</i>, as amended from time to time.</p> <p>“Property Class” means the property classes set forth under the <i>Assessment Act, R.S.O. 1990, c. A. 31</i>, and the property subclasses provided in the regulations made thereunder, all as amended from time to time.</p>
Measurement Process:	N/A.
Measurement Period:	Calendar month.
Formula:	N/A.
Dependencies:	N/A.
Additional Exceptions:	N/A.
Delivery of Service Level Report by MPAC:	Monthly

Service Level Name:	Timeliness of Delivery of the Severance/Consolidation Information Form (“SCIF”)
Service Level Objective:	To deliver to Municipalities at least 90% of the total number of SCIFs within 150 days of plan registration
Service Level Requirement:	<p>At least 90% of the total number of SCIFs in respect of MPlans registered in the Land Registry System during a calendar year will be delivered by MPAC to the Municipality within 150 days following such registration.</p> <p>100% of the total number of SCIFs in respect of MPlans registered in the Land Registry System will be delivered by MPAC to the Municipality within one year following such registration.</p> <p>At least 90% of the total number of SCIFs in respect of RPlans registered in the Land Registry System during a calendar year will be delivered by MPAC to the Municipality within 150 days following the registration of the first sale on such RPlan.</p> <p>100% of the total number of SCIFs in respect of RPlans registered in the Land Registry System will be delivered by MPAC to the Municipality within one year following such registration of the first sale on such RPlan.</p>
Definitions:	<p>“Apportionment” means an apportionment by MPAC of the assessed value made pursuant to Section 356 of the <i>Municipal Act, 2001, S.O. 2001, c. 25</i>, as amended, or Section 322 of the <i>City of Toronto Act, 2006, S.O. 2006, c. 11, Sched. A</i>, as amended.</p> <p>“Consolidation” means the amalgamation of two or more lots or parcels of land that have the same ownership, into one parcel or lot of land.</p> <p>“MPlan” means a new registered plan of subdivision.</p> <p>“RPlan” means a reference plan, a graphical representation of descriptions of land, and representations of divisions of land, under the <i>Planning Act, RSO 1990 Ch.P.13</i>, following a transfer of a property, that is deposited in a Land Registry Office located within the Province of Ontario.</p> <p>“SCIF” means the Severance/Consolidation Information Form, which sets out information related to an Apportionment, and is used by Municipalities to apportion unpaid taxes among the parcels as provided under section 356(1) of <i>Municipal Act</i>,</p>

	<p>2001, S.O. 2001, c. 25, as amended, or Section 322(1) of the <i>City of Toronto Act, 2006, S.O. 2006, c. 11, Sched. A</i>, as amended.</p> <p>“Severance” means the separation, authorized by a Municipality or its authorized delegate, of a piece of land to form a new lot or a new parcel of land.</p>
Measurement Process:	For each property, MPAC will track the period of time commencing when the applicable MPlan or RPlan and sale is registered in the Land Registry System until the SCIF in respect of such MPlan or RPlan is entered into MPAC’s systems and thereby delivered to the Municipality.
Measurement Period:	Semi-annually.
Formula:	<p>Total number of SCIFs in respect of MPlans delivered to the Municipality within 150 days in a given reporting period ÷ total number of SCIFs in respect of MPlans were delivered to the Municipality within the same reporting period, expressed as a percentage.</p> <p>Total number of SCIFs in respect of RPlans delivered to the Municipality within 150 days in a given reporting period ÷ total number of SCIFs in respect of RPlans were delivered to the Municipality within the same reporting period, expressed as a percentage.</p>
Dependencies:	Delivery by the Municipality to MPAC (or MPAC’s agent) of required information in order for MPAC to be able to process SCIFs including, without limitation, information on lot zoning, lot addresses, and lot servicing.
Additional Exceptions:	Any delay in MPAC’s receipt of the information from the Land Registry System and/or any other third party required in order to complete the SCIF.
Delivery of Service Level Report by MPAC:	Semi-annually.

Service Level Name:	Timeliness of Delivery of the Condominium Plan Information Form (“CPIF”)
Service Level Objective:	To deliver to Municipalities at least 90% of the total number of CPIFs within 150 days following registration.
Service Level Requirement:	At least 90% of the total number of CPIFs in respect of Condominium Plans registered in the Land Registry System during a calendar year will be delivered by MPAC to Municipalities within 150 days following such registration. 100% of the total number of CPIFs in respect of Condominium Plans registered in the Land Registry System will be delivered by MPAC to Municipalities within one year following such registration.
Definitions:	<p>“Condominium Plan” means a new registered condominium plan.</p> <p>“CPIF” means condominium plan information form which is used by the Municipality as a basis to apportion the unpaid taxes pursuant to Section 356 of the <i>Municipal Act, 2001, S.O. 2001, c. 25</i>, as amended, or Section 322 of the <i>City of Toronto Act, 2006, S.O. 2006, c. 11, Sched. A</i>, as amended.</p>
Measurement Process:	For each property, MPAC will track the period of time from when the Condominium Plan in respect of such property is registered in the Land Registry System until the CPIF in respect of such Condominium Plan is entered into MPAC’s systems and thereby delivered to the Municipality.
Measurement Period:	Semi-annually.
Formula:	Total number of CPIFs delivered to the Municipality within 150 days in a given reporting period ÷ total number of CPIFs delivered to the Municipality in the same reporting period, expressed as a percentage.
Dependencies:	N/A.
Additional Exceptions:	Any delay in MPAC’s receipt of information from the Land Registry System and/or any other third party required in order to complete the CPIF.
Delivery of Service Level Report by MPAC:	Semi-annually.

Service Level Name:	Timeliness of delivery of completed Tax Applications
Service Level Objective:	To complete and return to Municipalities at least 90% of Tax Applications within 90 days of receipt.
Service Level Requirements:	<p>At least 90% of the total number of Tax Applications received by MPAC during a calendar year will be reviewed, responded to and such response delivered through MPAC’s Response Form to the Municipality within 90 days following MPAC’s receipt of such Tax Application.</p> <p>All Tax Applications received by MPAC on or before May 15th of a calendar year will be reviewed, responded to and such responses delivered by MPAC to the Municipality on or before August 15th of that same calendar year.</p>
Definitions:	<p>“Completed Tax Application” means a Tax Application whose factual information MPAC has reviewed and for which MPAC has provided a response on MPAC’s Response Form, for the Municipality’s use in deciding whether to approve or reject the Tax Application.</p> <p>“MPAC’s Response Form” means MPAC’s form used for recording Tax Application information.</p> <p>“Completed MPAC Response Form” means an MPAC Response Form completed by MPAC and delivered to the Municipality.</p> <p>“Tax Application” means an application for a refund of, or adjustment to, property taxes that: (i) in the case of the City of Toronto, has been filed under Sections 323 or 325 of the <i>City of Toronto Act, 2006, S.O. 2006, c. 11, Sched. A</i>, as amended from time to time; (ii) in the case of a Municipality other than the City of Toronto, has been filed under Sections 357 or 358 of the <i>Municipal Act, 2001, S.O. 2001, c. 25</i>, as amended from time to time; and (iii) the Municipality has delivered to MPAC for MPAC’s review.</p> <p>“Timely Completed Tax Application” means a Completed Tax Application that MPAC has delivered to the Municipality within 90 days following MPAC’s receipt of such Tax Application.</p>
Measurement Process:	MPAC will track the period of time commencing when MPAC receives a Tax Application from the Municipality until MPAC

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	delivers a Completed Tax Application to such Municipality. MPAC will track the accuracy of Completed Tax Applications.
Measurement Period:	Calendar quarter.
Formula:	Total number of Timely Completed Tax Applications in a calendar quarter for the Municipality ÷ Total number of Tax Applications received by MPAC in that same calendar quarter for the Municipality, expressed as a percentage.
Dependencies:	<p>MPAC must receive all required supporting documentation to the Tax Application in order to process a Completed MPAC Response Form, including, without limitation, all documentation required from the taxpayer.</p> <p>In order for MPAC to deliver a response in respect of a Tax Application to a Municipality prior to August 15th, MPAC must receive all required supporting documentation to such Tax Application, including, without limitation, all documentation required from the taxpayer, by May 15th (or the next Business Day) of that same calendar year.</p>
Additional Exceptions:	The failure of any third party to provide any information required to accurately provide a Completed Tax Application or MPAC's Response Form.
Delivery of Service Level Report by MPAC:	Quarterly.

Service Level Name:	Timeliness of Delivery of Completed Vacant Unit Rebate Applications
Service Level Objective:	To complete and return 100% of the original and interim Vacant Unit Rebate Applications within 60 days.
Service Level Requirement:	100% of the total number of Vacant Unit Rebate Applications received by MPAC during the calendar quarter will be reviewed, responded to and such response delivered by MPAC to the Municipality within 60 days following MPAC's receipt of such Vacant Unit Rebate Application.
Definitions:	<p>“Completed Vacant Unit Rebate Application” means a Vacant Unit Rebate Application whose factual information MPAC has reviewed and responded to.</p> <p>“Timely Completed Vacant Unit Rebate Application” means collectively, a Completed Vacant Unit Rebate Application and the property specific facts related to such Vacant Unit Rebate Application, that MPAC has delivered to the Municipality within 60 days of MPAC's receipt of such Vacant Unit Rebate Application.</p> <p>“Vacant Unit Rebate Application” means an application for a vacant unit rebate of property taxes that: (i) in the case of the City of Toronto, has been filed as part of Toronto's tax rebate program that it created and maintains as required by Section 331 of the <i>City of Toronto Act, 2006, S.O. 2006, c. 11, Sched. A</i>, as amended from time to time; or (ii) in the case of a Municipality other than the City of Toronto, has been filed as part of such Municipality's tax rebate program that it created and maintains as required by Section 364 of the <i>Municipal Act, 2011, S.O. 2001, c. 25</i>, as amended from time to time.</p>
Measurement Process:	MPAC will track the period of time commencing when MPAC receives a Vacant Unit Rebate Application from the Municipality until MPAC delivers a Completed Vacant Unit Rebate Application and related factual information in respect of such Vacant Unit Rebate Application to such Municipality.
Measurement Period:	Calendar quarter.
Formula:	Total number of Timely Completed Vacant Unit Rebate Applications for a Municipality in a calendar quarter ÷ Total number of Vacant Unit Rebate Applications received by MPAC for such Municipality in that same calendar quarter, expressed as a percentage.

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Dependencies:	MPAC must be in receipt of all necessary information from the Municipality in order to process a Vacant Unit Rebate Application.
Additional Exceptions:	This Service Level does not apply to Vacant Unit Rebate Applications that are resubmitted pursuant to section 41(1) of O. Reg. 121/07 made under the <i>City of Toronto Act</i> , as amended from time to time, in the case of the City of Toronto, or in the case of all Municipalities except for the City of Toronto, section 4(1) of O. Reg. 325/01 made under the <i>Municipal Act</i> , as amended from time to time.
Delivery of Service Level Report by MPAC:	Quarterly.

EXHIBIT 4
SERVICE LEVEL APPLICABLE TO SUPPORT SERVICES

Service Level Name:	Response to and Resolution of Municipal Enquiries
Service Level Objective:	To acknowledge and resolve Enquiries from Municipalities within specified time periods
Service Level Requirement:	<p>Urgent Enquiries: Response to Municipality of Urgent Enquiries received by the MPAC Regional Manager or the MPAC Account Manager (as applicable) within two Business Days of MPAC’s receipt of such Enquiry.</p> <p>Non-Urgent Enquiries: Acknowledgment to Municipality of Non-Urgent Enquiries submitted to MPAC’s WorkSight portal within one Business Day of MPAC’s receipt of such enquiry.</p> <p>Response to Municipality of Non-Urgent Enquiries submitted to MPAC’s WorkSight portal within 30 days of MPAC’s receipt of such email.</p>
Definitions:	<p>“Acknowledgment” means the successful registration of an Enquiry in MPAC’s WorkSight portal, which will be communicated to the Municipality.</p> <p>“Enquiry” means an Urgent Enquiry and a Non-Urgent Enquiry.</p> <p>“Non-Urgent Enquiry” means any Enquiry received by MPAC from a Municipality submitted to MPAC’s WorkSight portal.</p> <p>“Response” means the provision of a sufficient answer to a Municipality’s Enquiry, not including any follow up or further Enquiries, and/or the provision of a reasonable timeline for the complete resolution of the Enquiry.</p> <p>“Urgent Enquiry” means an Enquiry that would reasonably be viewed by the Municipality and MPAC as having a material impact on the Municipality’s ability to properly bill and collect taxes or which is required for the purposes of answering a question of material importance at a council meeting.</p>
Measurement Process:	MPAC will track all Urgent Enquiries and Non-Urgent Enquiries and will track all Acknowledgment and Response times.

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Measurement Period:	Calendar quarter
Formula:	For a given Municipality, the total number of Enquiries addressed within 30 days of receipt in a given reporting period ÷ the total number of Enquiries addressed in the same reporting period, expressed as a percentage.
Dependencies:	<p>Municipalities must clearly articulate each question and provide to MPAC all required supporting information.</p> <p>Municipalities must properly identify and justify that an Enquiry is an Urgent Enquiry.</p>
Additional Exceptions:	<p>Any Urgent Enquiries or Non-Urgent Enquires that are part of a Request for Reconsideration or any appeal proceeding will not be counted for the purposes of this Service Level.</p> <p>Any Urgent Enquiries or Non-Urgent Enquires that must be reviewed by MPAC’s Legislation and Policy Support Services Department will not be counted for the purposes of this Service Level.</p> <p>In order for this Service Level to apply, Urgent Enquiries or Non-Urgent Enquiries must be MPAC’s sole responsibility. If MPAC requires any information, data, or advice from any third party, this Service Level will not apply.</p>
Delivery of Service Level Report by MPAC:	Quarterly.