2020 Roll Return

Key Facts

- MPAC delivers an assessment roll annually to municipalities and the Province of Ontario to support the calculation of property and education taxes.
- In March, the Ontario government postponed MPAC’s province-wide Assessment Update that was scheduled for this year. As a result, property assessments for the 2021 property tax year will continue to be based on the fully phased-in January 1, 2016 assessed values.
- In November, MPAC mailed more than 875,000 Property Assessments Notices to property owners reflecting changes in assessment that have taken place over the last year.

Assessment Roll

<table>
<thead>
<tr>
<th>Property Type</th>
<th>Number of Properties</th>
<th>Total Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Commercial</td>
<td>164,213</td>
<td>$318.9 B</td>
</tr>
<tr>
<td>Farm</td>
<td>222,086</td>
<td>$139.8 B</td>
</tr>
<tr>
<td>Industrial</td>
<td>79,524</td>
<td>$115.8 B</td>
</tr>
<tr>
<td>Multi-Res</td>
<td>16,905</td>
<td>$121.2 B</td>
</tr>
<tr>
<td>Residential</td>
<td>4,894,786</td>
<td>$2.2 T</td>
</tr>
<tr>
<td>Special/Exempt</td>
<td>48,320</td>
<td>$148.1 B</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>5,425,834</strong></td>
<td><strong>$3.0 T</strong></td>
</tr>
</tbody>
</table>

New Assessment

In 2020, MPAC captured $37.31 billion in new assessment. New assessment refers to new construction and/or additions to existing property that have been recently completed and assessed during the year.

New Assessment by Property Type

<table>
<thead>
<tr>
<th>Property Type</th>
<th>Number of Properties</th>
<th>Total Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential</td>
<td>64,436</td>
<td>$18,475,030,186</td>
</tr>
<tr>
<td>Multi-residential</td>
<td>17,186</td>
<td>$13,330,356,977</td>
</tr>
<tr>
<td>Farm</td>
<td>3,903</td>
<td>$853,669,060</td>
</tr>
<tr>
<td>Managed Forest/Conservation</td>
<td>176</td>
<td>$35,728,760</td>
</tr>
<tr>
<td>Special</td>
<td>516</td>
<td>$307,449,009</td>
</tr>
<tr>
<td>Commercial</td>
<td>3,295</td>
<td>$2,582,632,207</td>
</tr>
<tr>
<td>Industrial</td>
<td>989</td>
<td>$1,727,183,283</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>90,501</strong></td>
<td><strong>$37,312,049,482</strong></td>
</tr>
</tbody>
</table>
New Residential Homes

In 2020, Ontario saw more than 36,000 new residential homes constructed. Here's the breakdown by type.

- Detached 21,086, 58%
- Townhomes 10,229, 28%
- Other 2,907, 8%
- Semi-detached 2,181, 6%

Top 10 Municipalities for New Assessment

1. Toronto $11.65 billion
2. Ottawa $2.68 billion
3. Vaughan $1.49 billion
4. Hamilton $1.15 billion
5. Mississauga $1.14 billion
6. Brampton $1.11 billion
7. Markham $966 million
8. Oakville $951 million
9. Milton $901 million
10. London $706 million

Top 10 Municipalities for News Assessment in Condominiums

1. Toronto $7.17 billion
2. Mississauga $485 million
3. Vaughan $454 million
4. Markham $334 million
5. Hamilton $320 million
6. Waterloo $253 million
7. Ottawa $244 million
8. London $222 million
9. Milton $178 million
10. Brampton $165 million

Top 10 Municipalities for New Assessment in Seasonal Properties

1. Muskoka Lakes $59 million
2. Lake of Bays $41 million
3. Seguin $37 million
4. Innisfil $28 million
5. Kawartha Lakes $21 million
6. Dysart Et Al $21 million
7. Gravenhurst $ 20 million
8. Blue Mountains $ 19 million
9. Georgian Bay $ 19 million
10. Tiny $ 18 million

Property Assessment Notices

In November, MPAC mailed more than 875,000 Property Assessment Notices to property owners across the province reflecting changes during the year.

- Ownership change – 421,626
- School support – 294,142
- Mailing address – 306,384
- Property value – 212,568
- Tax apportionment – 182,220

*Properties may have more than one change triggering a Property Assessment Notice.

Requests for Reconsideration

If a property owner is concerned with their property's assessment, MPAC will review it free of charge through a Request for Reconsideration (RfR).

From January 1 to October 31, 2020, MPAC completed a total of 16,310 RfRs. The total number of RfRs represent 0.3% of Ontario's more than 5.4 million properties.

- 9,911 residential
- 1,655 farm
- 4,409 business
- 336 other