

Issue Date:
March 20, 2023

JONES KAREN MARIE
SMITH MARY JEAN
DOE JANE NICOLE
DOE JOHN JAMES
JONES DAVID ANDREW
56789 MAIN ST
RR 1
SMALL TOWN ON A1B 2C3

THIS IS NOT A TAX BILL.

The Municipal Property Assessment Corporation (MPAC) is responsible for assessing and classifying all properties in Ontario. Your municipality will use your assessment to calculate your 2023 property taxes.

Why am I receiving this notice?

You are receiving this Special Amended Property Assessment Notice because of a change in legislation.

For farmers entitled to receive a Farm Forestry Exemption (FFE), under Section 3(1)19 of the *Assessment Act* [Act] the eligibility rules prescribe that one acre of every 10 acres of farmed property may be included up to a maximum of 20 acres, in any one municipality. In 2022, Ontario Regulation 282/98 under the Act was amended by Ontario Regulation 230/22 to increase the allowable FFE acreage from 20 to 30 acres and is effective for the January 1, 2023 taxation year onwards. As a result of this regulatory change, the tax liability shown below reflects the change from the previous property assessment notice(s).

PROPERTY OVERVIEW:

Roll number:	01 01 567 890 12345 0000
Location and description:	56789 MAIN ST CON 4 S PT LOT 25
Lot area:	105.00 acres
Municipality:	SOUTH GLENGARRY TOWNSHIP

ASSESSMENT OVERVIEW:

Your property's assessed value as of January 1, 2016:	\$840,000
Your property's assessed value as of January 1, 2012:	\$556,805
Between 2012 and 2016 , your property's assessed value changed by:	\$283,195

What happens if my assessed value has changed?

Your updated assessed value will be used to calculate your property taxes for the 2023 tax year.

Special Amended Property Assessment Notice

For the 2023 property tax year

This notice contains important information about an update made to your property during the year.

Please visit mpac.ca/notice or scan the QR code below with your mobile device to learn more about why you are receiving this notice.



Please review and keep for your records.

MPAC assesses and classifies all properties in Ontario in compliance with the *Assessment Act* and regulations set by the Government of Ontario.

Property assessments for the 2023 tax year will continue to be based on the fully phased-in January 1, 2016 assessed values.



PROPERTY SUMMARY:

Property type: Farm with residence

CHANGE(S) TO YOUR PROPERTY ASSESSMENT:

Please see below for the change(s) to your property's assessment and the effective date.

Effective date: [January 1, 2023](#)

Tax class	Value as of Jan. 1, 2012	Value as of Jan. 1, 2016	Assessed value 2023
Exempt	\$19,277	\$23,000	\$23,000
Farm Taxable	\$434,669	\$699,100	\$699,100
Residential Taxable	\$102,859	\$117,900	\$117,900
TOTAL	\$556,805	\$840,000	\$840,000

SCHOOL SUPPORT:

Property class	School support type	2023 assessment
Exempt	Not Applicable	\$23,000
Farm	English-Separate	\$699,100
Residential	English-Separate	\$117,900

Roll number:

01 01 567 890 12345 0000

HOW CAN I LEARN MORE ABOUT MY ASSESSMENT?

Visit mpac.ca and log onto **AboutMyProperty** to learn more about how your property was assessed, see the information we have on file and compare it to others in your area.

To register, enter in your roll number and access key as noted below.

Roll number:

01 01 567 890 12345 0000

Access key:

12345 ABCDE 67FG8

If you do not agree with the change(s) in the effective date, the assessed value and/or the classification, you may file an RfR or appeal.

Owners of a property with a residential, farm or managed forests classification:

If you want a review of your property assessment change(s), the first step is to ask MPAC for a free-of-charge RfR. You must do this before you can appeal to the Assessment Review Board (ARB).

Your deadline for requesting an RfR is June 21, 2023. To file an RfR, visit mpac.ca.

Owners of other property classifications:

You may (but do not have to) ask for a free-of-charge RfR before considering an appeal to the ARB.

Your ARB filing deadline is July 18, 2023. To file an appeal, visit the ARB's website at tribunalsontario.ca/arb/.

For all properties:

If you submit an RfR, you must wait for MPAC's decision before you may appeal to the ARB.

PROPERTY OWNERS:

JONES KAREN MARIE
DOE JANE NICOLE
JONES DAVID ANDREW

SMITH MARY JEAN
DOE JOHN JAMES
SMITH THOMAS ROBERT

OCCUPANTS DIRECTING SCHOOL TAXES:

The following information outlines the occupants, by unit class, directing school taxes. To learn more about directing your school taxes, please visit mpac.ca.

Subordinate number	Unit class	Name and location of occupant	School board supported	School board taxes
0001	FRU	JONES KAREN MARIE SMITH MARY JEAN DOE JANE NICOLE DOE JOHN JAMES JONES DAVID ANDREW SMITH THOMAS ROBERT 56789 MAIN ST	English-Separate English-Separate English-Separate English-Separate English-Separate English-Separate	English-Separate

Roll number:

01 01 567 890 12345 0000

Subordinate number	Unit class	Name and location of occupant	School board supported	School board taxes
0004	CL	JONES KAREN MARIE SMITH MARY JEAN DOE JANE NICOLE DOE JOHN JAMES JONES DAVID ANDREW SMITH THOMAS ROBERT 56789 MAIN ST	English-Separate English-Separate English-Separate English-Separate English-Separate English-Separate	English-Separate
0005	FL	JONES KAREN MARIE SMITH MARY JEAN DOE JANE NICOLE DOE JOHN JAMES JONES DAVID ANDREW SMITH THOMAS ROBERT 56789 MAIN ST	English-Separate English-Separate English-Separate English-Separate English-Separate English-Separate	English-Separate

Legend for unit class:

RU: Residential unit

RDU: Recreational dwelling unit

FRU: Farm residential unit

MF: Managed forests

CL: Conservation land

FL: Farm land

WE'RE HERE TO HELP

Visit mpac.ca or contact us at **1 866 296-6722** or TTY **1 877 889-6722**
and one of our assessment experts will assist you.

Please have your roll number available when you contact us.
Monday to Friday 8 a.m. to 5 p.m.

If you have any accessibility needs, please let our representatives know how we can best accommodate you.

Pour changer votre préférence en matière de langue, veuillez vous connecter à
AboutMyProperty sur mpac.ca/fr.



What You Need To Know About This Special Amended Property Assessment Notice

Below is information that will better help you understand the Farm Forestry Exemption (FFE) and why you received a Special Amended Property Assessment Notice (SAN).

What is the Farm Forestry Exemption (FFE)?

FFE is a tax exemption designed to protect wooded areas. Farmers with farm property or farm property holdings with wooded areas may be eligible for the exemption. Previously, the tax exemption applied to one acre of forested land for every 10 acres of farmland and could not exceed 20 acres in any one municipality.

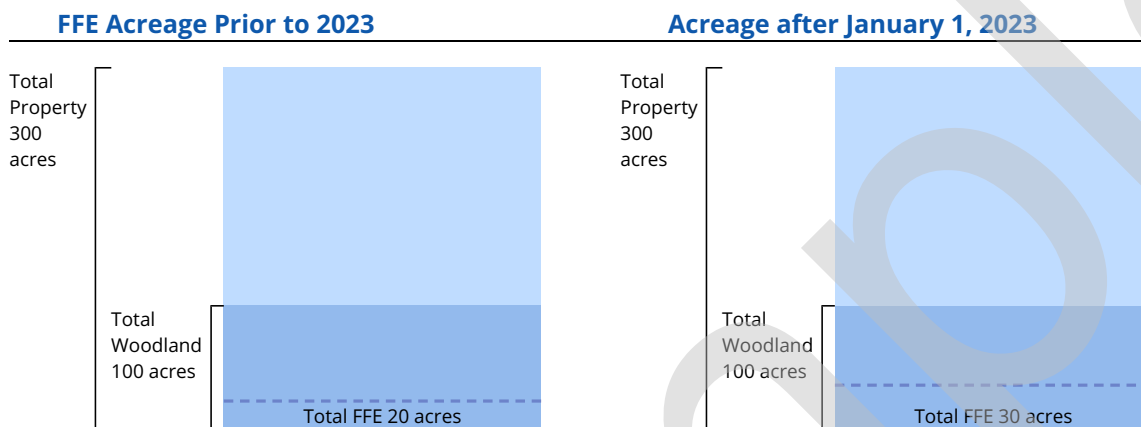
What changed with FFE?

In the 2021 Fall Economic Statement, the Provincial Government stated its intent to increase the limit on the tax exemption for farm woodlots from 20 to 30 acres to keep pace with the growth of farm sizes.

The changes were enacted with the Bill 43 amendment to section 3(1)19 of the *Assessment Act* to allow the Minister of Finance (Minister) to prescribe a higher number of acres. O. Reg 230/22 was filed to increase the acreage maximum per farm property owner in a municipality from 20 to 30 acres effective January 1, 2023.

What does this change mean for you and your property?

With this change, you may qualify for a tax exemption on up to 30 acres of forested land in any one municipality.



How do you know how much of the assessed value qualifies for the FFE exemption?

To improve transparency with property owners, the FFE assessed value will now appear on property assessment notices. The municipality will not charge property taxes on the assessed value shown as Exempt:

Tax class	Value as of Jan. 1, 2012	Value as of Jan. 1, 2016	Assessed value 2023
Exempt	Value	Value	Value

Why does it look like the assessed value of your property has increased?

You may notice that the assessed value of your property on this Special Amended Property Assessment Notice (SAN) is different from what may be listed on a previous property assessment notice. The assessed value that you see on this SAN reflects the value of your property plus the assessed value of the FFE applied to your property. Property taxes will not be charged to the assessed value shown as exempt as detailed above. Before this change, the assessed value for the Farm Forestry Exemption (FFE) was deducted from the total assessment and not provided on the notice.

For additional information on how the Farm Forestry Exemption (FFE) is calculated, please go to mpac.ca/FFE.

If you would like to access your FFE calculation, please contact our Customer Contact Centre at 1 866 296-6722 (toll free) or 1 877 889-6722 (TTY), Monday to Friday from 8 a.m. to 5 p.m. (EST) or visit mpac.ca and log onto AboutMyProperty.