Filing a Property Assessment Change Notice (PACN) Request for Reconsideration (RfR): What You Need to Know (Residential Properties)

MUNICIPAL PROPERTY ASSESSMENT CORPORATION

Who is MPAC?

The Municipal Property Assessment Corporation (MPAC) is an independent, not-for-profit corporation funded by all Ontario municipalities. We are responsible for accurately assessing and classifying more than five million properties in Ontario in compliance with the *Assessment Act* and regulations established by the Government of Ontario.

Why did I receive a PACN?

You have received this Notice because a change has been made to your property's value, classification, effective date or eligibility to be tax exempt. The change may be for the current year and up to two previous years.

What is a PACN Request for Reconsideration (RfR)?

If you disagree with MPAC's change to your property's value, classification, effective date, or eligibility to be tax exempt, you can ask MPAC to review the assessment. A PACN RfR may be filed for the current tax year and up to two previous tax years, if applicable. You can make this request by completing and sending a PACN RfR form to us. This request is free of charge.

What is the deadline to file a PACN RfR for the 2022 property tax year?

Your deadline is printed on your PACN. If you have misplaced your 2022 PACN, please call us at 1 866 296-6722. One of our customer service representatives can assist you.

What information does MPAC need to reconsider my property's assessment?

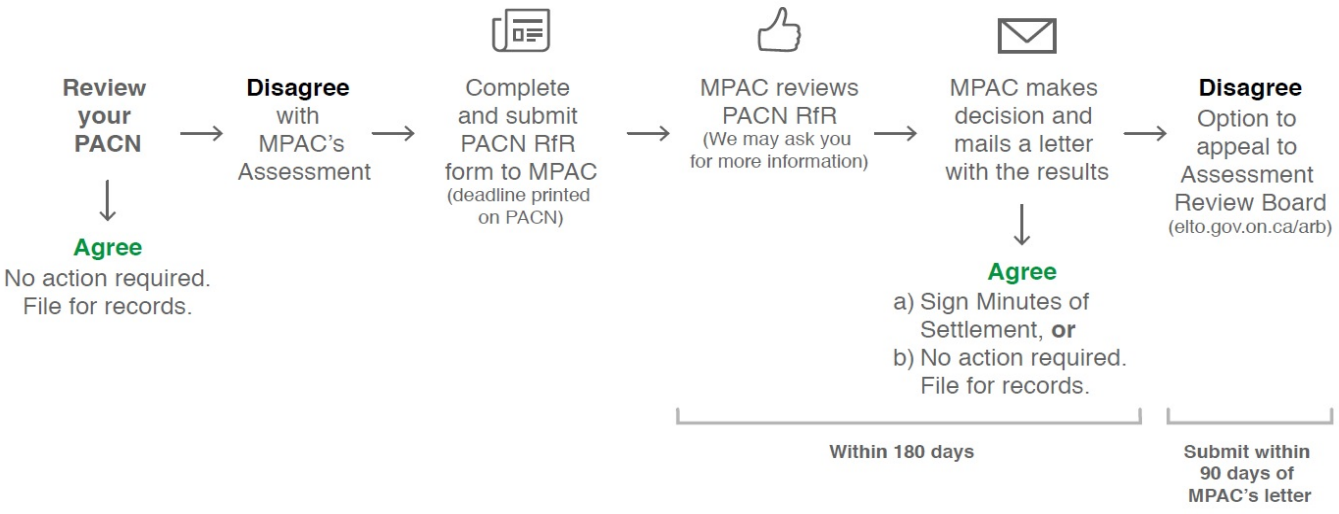
Section 39.1 of the *Assessment Act* requires you to provide the reasons for your PACN RfR. This includes sending us all key details about your property that we should know. We also compare your property's assessed value with sales and values of similar properties in your area.

How long does it take for MPAC to review my PACN RfR?

Property owners will have 120 days from the Issue Date on their PACN to file a RfR. The Issue Date and your unique RfR deadline are included on your PACN. MPAC will send you a letter with the results of our review within 180 days of when we get your request.

We also look at these five factors, which account for 85% of your property's value:

The PACN RfR Process



Filing a Property Assessment Change Notice (PACN) Request for Reconsideration (RfR): What You Need to Know (Residential Properties)

MUNICIPAL PROPERTY ASSESSMENT CORPORATION

Ready to send your PACN RfR?

Online: aboutmyproperty.ca

OR

mpac.ca/ContactUs

Mail: MPAC, 1340 Pickering Pkwy Suite 101, Pickering ON L1V 0C4

How do I submit my completed PACN RfR?

The fastest way to start the review of your property's assessment is to send MPAC your completed PACN RfR form through aboutmyproperty.ca. While there are a number of factors that account for the assessment of a property, location is the most important one. As a result, comparing your assessment to similar properties in your area or neighbourhood will help you review your assessment. Log in to aboutmyproperty.ca with the Roll Number and Access Key found on page one of your PACN to compare your property to others in your neighbourhood. You can also use the interactive map to view and save your favourite properties, and download a detailed report to accompany your PACN RfR submission. You may also send us your completed PACN RfR form via mpac.ca/ContactUs or by mail.

Need more information?

If you need more information or help completing the PACN RfR form, or have any accessibility needs, please contact us for assistance at 1 866 296-6722 or TTY 1 877 889-6722.

How does MPAC use the information in my completed PACN RfR?

The information on the PACN RfR form is collected under the authority of the *Assessment Act*. It will be used to reconsider your property's assessment. Please note that if your PACN RfR is about eligibility for the farm property class, managed forest tax incentive program, or the conservation land tax incentive program, your request must be handled by Agricorp, or the Ministry of Natural Resources and Forestry, in accordance with Ontario Regulation 282/98. When you file your PACN RfR with MPAC, you authorize MPAC to transfer your request to the appropriate agency/ministry for this purpose. Your privacy is protected under the *Municipal Freedom of Information and Protection of Privacy Act.*

Appealing to the Assessment Review Board (ARB)

You may also file an appeal of MPAC's assessment with the Assessement Review Board (ARB). The ARB is an independent tribunal (decision-making body) of the Ontario Ministry of the Attorney General.

Please note that if your property, or a portion of it, is classified as **residential, farm or managed forests**, you must **first** file a PACN RfR with MPAC before you are eligible to appeal to the ARB.

There is a time limit to submit an appeal to the ARB. If you submitted a PACN RfR, it starts on the date that MPAC issues the results of your PACN RfR, and ends after 90 days. You can find more information about how to file an appeal, including forms and fees, at tribunalsontario.ca/arb/.

Clear Form Print

Property Assessment Change Notification (PACN) Request for Reconsideration (RfR)
(For Residential Properties)

MUNICIPAL PROPERTY ASSESSMENT CORPORATION

Section 1: About your property

Roll Number (see page 1 of your PACN)

		-			-				-				-						-				

Property Address		
Municipality		**Date (dd/mm/yyyy)**
Owner 1 (Last Name, First Name)	**Owner 2 (Last Name, First Name)**	
Company Name (if applicable)	**Position/Title (if applicable)**	
Home Phone Number	**Alternate Phone Number**	**Email**

Tell us if we should send follow-up information about your PACN RfR to a different mailing address than the property address:

Mailing Address

What is your property's value on the PACN you have received?

$

What tax year(s) are you filing a PACN RfR for? Select all that apply:

☐ 2021 ☐ 2020 ☐ 2019

Section 2: Why MPAC should reconsider your property's assessed value

In the box below, please tell us why you are asking MPAC to reconsider the assessed value on your PACN. You must include the basis for your request and all relevant facts. Take as much space as you need or use a second sheet of paper if you are not completing this form online.

Section 3: Your supporting documentation

Please tell us if you are including any documents or photographs with your PACN RfR to support your request.

☐ Photos of this property

☐ Photos of similar properties

☐ Sale information for this property and other similar properties

☐ Assessed value of similar properties

☐ Information supporting property tax exemption under Section 3 of the *Assessment Act*

☐ Other documents, such as municipal zoning records

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Section 4: Residential property data

Roll Number (see page 1 of your PACN)

☐☐ - ☐☐ - ☐☐☐ - ☐☐☐ - ☐☐☐☐☐ - ☐☐☐☐

For properties with a residential dwelling (not including condominium properties), please provide the following data to confirm the information that we have on file for your property.

Main Structure Details

Full Storeys	◯ 1 Storey ◯ 2 Storeys ◯ 3 Storeys	Total Area (sq. ft.) _____
Part Storeys	◯ ¼ Storey ◯ ½ Storey ◯ ¾ Storey	1st Floor (sq. ft.) _____
Design	◯ Back Split ◯ Side Split ◯ Raised Bungalow	2nd Floor (sq. ft.) _____
Full Bathrooms	◯ 1 ◯ 2 ◯ 3 ◯ 4 ◯ Other: _____	3rd Floor (sq. ft.) _____
Half Bathrooms (no tub or shower)	◯ 1 ◯ 2 ◯ 3 ◯ 4 ◯ Other: _____	Basement Area (sq. ft.) _____
Basement Finished Area	◯ ¼ Finished ◯ ½ Finished ◯ ¾ Finished ◯ Fully Finished ◯ Not Finished	
Basement Finished Type	◯ Recreation Room ◯ Multiple Room Finish ◯ Basement Apartment	Completion date of finished basement: _____
Basement Walkout	◯ Yes ◯ No	
Primary Heating System Fuel Source	◯ Oil ◯ Natural Gas ◯ Electric ◯ Propane ◯ Geo-Thermal ◯ Other: _____	
Heating Type	◯ Forced Air ◯ Radiant Electric ◯ Hot Water ◯ Gravity Furnace ◯ Heat Pump ◯ Pipeless Hot Air ◯ Pipeline Hot Air ◯ In-Floor Radiant ◯ No Central Heating ◯ Airtight Stove ◯ Other	
Central Air Conditioning	◯ Yes ◯ No	
Built-in Fireplaces	◯ 1 ◯ 2 ◯ 3 ◯ 4 Other: _____	
Sauna	◯ Yes ◯ No Length (ft): _____ Width (ft): _____ Height (ft): _____	
Hot Tub/Whirlpool Bath (separate from bathroom)	◯ Yes ◯ No sq. ft. of Hot Tub/Whirlpool Bath: _____	
Porches/Decks Please provide details on the size and type of porch(es)/ deck(s) (e.g. 300 sq. ft. and 200 sq. ft. covered porch)	◯ N/A ◯ Uncovered (No Roof) ◯ Covered (Full Roof) ◯ Enclosed ◯ Enclosed (Insulated)	

Site Services

Water	◯ Municipal ◯ Private Well ◯ Shared Well ◯ Lake/River ◯ Other: _____
Sanitary	◯ Municipal ◯ Septic Bed ◯ Holding Tank
Hydro Available	◯ Yes ◯ No
Site Access	◯ Year Round ◯ Seasonal ◯ Private Road ◯ Water ◯ No Access ◯ Other: _____
Driveway/Parking	◯ Private ◯ Shared ◯ Rear Lane ◯ Other: _____

Clear Form Print

Section 4: Residential property data (continued)

Roll Number (see page 1 of your PACN)

☐☐ - ☐☐ - ☐☐☐ - ☐☐☐ - ☐☐☐☐☐ - ☐☐☐☐

Additions & Renovations

Have the re been any additions to your p roperty?	☐ Yes ☐ No Addition sq. ft. (Exterior) _____ Addition Completion Date _____ **Additional Storeys** ☐ 1 Sto rey ☐ 2 Sto reys ☐ 3 Sto reys

Have the re been any improvements/alterations to the p roperty since it was constructed?

Interior	Completion Year	Exterior	Completion Year
Kitchen Mode rnization	_____	Exterior Cladding	_____
		Roof Surface	_____
Bath room Mode rnization	_____	New Windows	_____
Wiring Upgrade	_____	Foundation	_____
New Heating System	_____	Other: _____	_____
Plumbing Upgrade	_____		
Structural Changes	_____		
Other: _____	_____		

Building permits
Have you been app roved for a building permit for a new structu re or a demolition in the last th ree years? ☐ Yes ☐ No
(if Yes, please p rovide details and completion date below)

Building permit details, comments and/or secondary structure information
Please list any secondary structu res (e.g., garages, sheds, in-g round pool) and any other relevant information about the p roperty.

Section 5: Acknowledgment

By submitting this RfR to MPAC, you confirm you are eligible to submit it under the *Assessment Act* (or, if applicable , that you are authorized to submit the RfR on behalf of your company), and that the contents of this RfR are true to the best of your knowledge and belief.

The personal information that you provide is collecte d by MPAC under the aut hority of sectio ns 10, 1 1, 14, 1 5, 16 and 16.1 of the *Assessment Act*. Pursuant to MPAC's statutory obligations, your personal information will be used primarily for property valuation and assessment purpose s, but will also be used for municipal and school board planning purposes, preparati on of the Preliminary List of Electors which is used by municipalities and school board to create the final Voters' list used for election purposes and population reports. In addition, MPAC may use your informatio to obtain feedba ck, conduct surveys and enhance the aforementioned program delivery. If you have q uestions regarding this collectio n, ple ase c ontact an MPAC Customer Service Representative at 1 866 29 6-6722 or by TTY at 1 877 88 9-67 22 or by mail to MPAC, 1 340 Pic kering Parkway, Suite 101, Picke ring ON L1V 0C4.

MPAC takes privacy very seriously and we are committed to the protection of your personal i nformation under the *Municipal Freedom of Information and Protection of Privacy Act*. MPAC will only acce ss, use and disclose your personal information with your conse nt or wh ere it is per mitted or required by law.

Section 6: Representative information

If you would like someone e lse to act for you while we review your Request for Reconsideration, please complete t his section a nd provide a Letter of Authorization for that person. You may also use the Representative Authorization Form. It is available a t mpac. ca or by call ing us at 1 866 296-6722.

Please note that the *Law Society Act* specifies who can act as a representative for a property owner. Persons approved by the Law Society of Ontario to practic e law or provide legal services in Ontario do not require Letters of Authorization.

Representative Name (Last Name, First Name)	LSO Licence Number	Telephone

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