

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

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.

What is a Property Assessment Change Notice (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. This is called a PACN RfR. 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 2017 property tax year?

Your deadline is printed on your PACN. If you have misplaced your 2016 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. When we review your property's assessed value, we look at the information you send us and the information we have on file about your property, including:

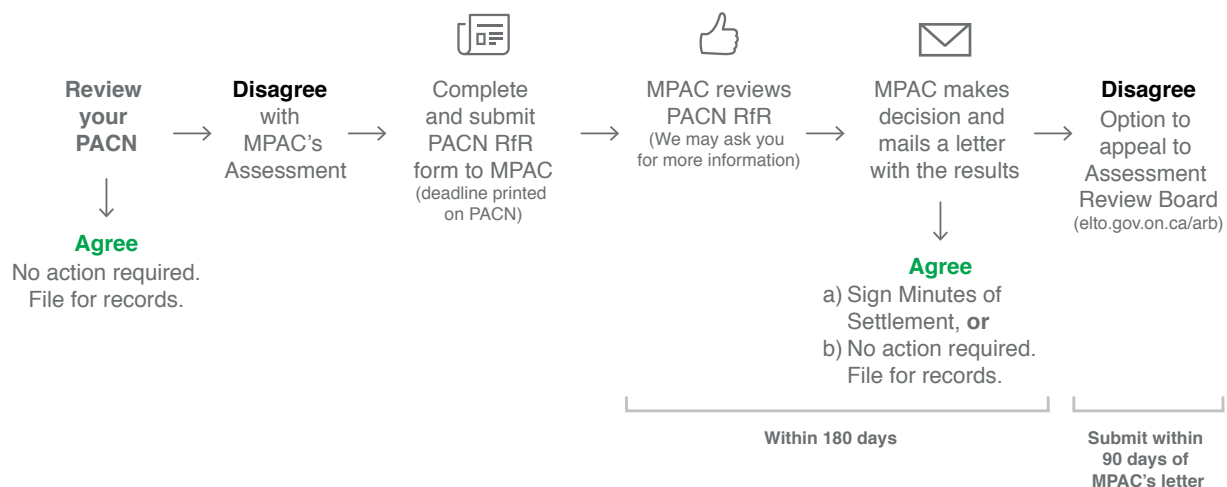
- property details, such as the size of your lot
- the size, type, condition and age of any buildings that may be on the property
- depreciation, or any other factors that could impact the current value of your property

We also compare your property's assessed value with sales and values of similar properties in the area.

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

Starting in 2017, 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.

The PACN RfR Process



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Ready to send your
PACN RfR?



Online: aboutmyproperty.ca

OR



mpac.ca/ContactUs



Mail: MPAC, PO Box 9808
Toronto, ON M1S 5T9

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 forests tax incentive program, or the conservation land tax incentive program, your request must be handled by the Ministry of Agriculture, Food and Rural Affairs, 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 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 Assessment 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. Alternatively, if you do not wish to pursue a free of charge PACN RfR, you may consider an appeal to the ARB. You can find more information about how to file an appeal, including forms and fees, at elto.gov.on.ca/arb.

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



MUNICIPAL
PROPERTY
ASSESSMENT
CORPORATION

Section 1: About your property

Roll Number (see page 1 of your PACN)

Form for Roll Number with 15 input boxes and hyphens: [] [] - [] [] - [] [] [] - [] [] [] - [] [] [] [] [] - [] [] [] [] []

Property Address		
Municipality		
Owner 1 (Last Name, First Name)		Owner 2 (Last Name, First Name)
Company Name (if applicable)		Position/Title (if applicable)
Business Phone Number	Alternate Phone Number	E-mail Address

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 notice you have received?

\$

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

In the box below, please tell us why you are asking MPAC to reconsider your property's assessed value. Include details to support your request. Take as much space as you need or use a second sheet of paper if you are not completing this form online.

Large empty text box for reasons why MPAC should reconsider value.

Section 3: Supporting documentation you are providing

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

Photos of this property

Assessed value of similar properties

Other documents, such as municipal zoning records

Photos of similar properties

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

Sale information for this property and other similar properties

Section 4: Additions and renovations

Roll Number (see page 1 of your PACN)

<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Additions & Renovations

Have there been any additions to the property?	Yes	No	Addition Area _____	
	Addition sq. ft. (Exterior) _____		Addition Completion Date _____	
Addition Storeys		1 Storey	2 Storeys	3 Storeys
Have there been any improvements/alterations to the property since it was constructed?	Interior	Completion Year	Exterior	Completion Year
	Wiring Upgrade	_____	Exterior Cladding	_____
	New Heating System	_____	Roof Surface	_____
	Plumbing Upgrade	_____	New Windows	_____
	Structural Changes	_____	Foundation	_____
Other: _____	_____	Other: _____	_____	

Building permits

Have you been approved for a building permit for a new structure or a demolition in the last three years? Yes No
(if Yes, please provide details and completion date below)

Building permit details, comments and/or secondary structure information

Please list any secondary structures (e.g. garages, sheds) and any other relevant information about the property.

Section 5: Signature of owner

X	Date (dd/mm/yyyy)
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The personal information that you provide is collected by MPAC under the authority of sections 10, 11, 14, 15, 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 purposes, but will also be used for municipal and school board planning purposes, preparation of the Preliminary List of Electors which is used by municipalities and school boards to create the final Voters' Lists used for election purposes, preparation of jury lists and population reports. In addition, MPAC may use your information to obtain feedback, conduct surveys and enhance the aforementioned program delivery. If you have questions regarding this collection, please contact an MPAC Customer Service Representative at 1 866 296-6722 or by TTY at 1 877 889-6722 or by mail to MPAC, PO Box 9808, Toronto ON M1S 5T9.

MPAC takes privacy very seriously and we are committed to the protection of your personal information under the *Municipal Freedom of Information and Protection of Privacy Act*. MPAC will only access, use and disclose your personal information with your consent or where it is permitted or required by law.

Section 6: Representative information

If you would like someone else to act for you while we review your Request for Reconsideration, please complete this section and provide a Letter of Authorization for that person. You may also use the Representative Authorization Form. It is available at mpac.ca or by calling 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 Upper Canada to practice law or provide legal services in Ontario do not require Letters of Authorization.

Representative Name (Last Name, First Name)	LSUC License Number	Telephone