

# Filing a 2017 Request for Reconsideration (RfR): What You Need to Know (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 Request for Reconsideration (RfR)?

If you disagree with MPAC's assessment of your property's value and/or classification as of January 1, 2016, you can ask MPAC to review the assessment to make sure that it is right. This is called a Request for Reconsideration (RfR). You can make this request by completing and sending an RfR form to us. This request is free of charge.

## What is the deadline to file an RfR for the 2017 property tax year?

Your deadline is printed on your Property Assessment Notice. If you have misplaced your 2016 Property Assessment Notice, please call us at 1 866 296-MPAC (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 Request for Reconsideration. 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.

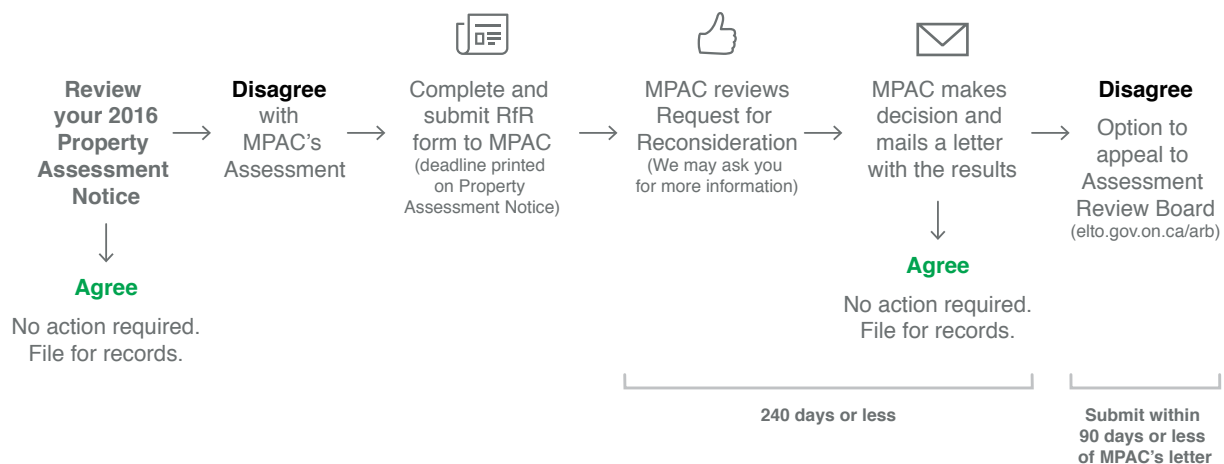
## How long does it take for MPAC to review my RfR?

Starting in 2016, property owners will have 120 days from the Issue Date on their Property Assessment Notice to file an RfR. The Issue Date and your unique RfR deadline are included on your Property Assessment Notice. MPAC will send you a letter with the results of our review within 180 days (or less) of when we get your request. Sometimes, we need more time (up to 60 more days) to reconsider a property assessment and complete our review. We will contact you if we need more time.

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



## The Request for Reconsideration (RfR) Process



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Ready to send your  
Request for Reconsideration?



Online: [aboutmyproperty.ca](http://aboutmyproperty.ca)

OR



[mpac.ca/ContactUs](http://mpac.ca/ContactUs)



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

## How do I submit my completed RfR?

The fastest way to start the review of your property's assessment is to send MPAC your completed RfR form through [aboutmyproperty.ca](http://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](http://aboutmyproperty.ca) with the Roll Number and Access Key found on page one of your Property Assessment Notice 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 RfR submission. You may also send us your completed RfR form via [mpac.ca/ContactUs](http://mpac.ca/ContactUs), or mail.

## Need more information?

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

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

The information on the 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 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 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 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 an RfR with MPAC before you are eligible to appeal to the ARB.

**There is a time limit to submit an appeal to the ARB. It starts on the date that MPAC issues the results of your RfR, and ends after 90 days. The deadline for submitting an appeal to the ARB will be in the letter that MPAC sends you with the results of the RfR review.** You can find more information about how to file an appeal, including forms and fees, at [elto.gov.on.ca/arb](http://elto.gov.on.ca/arb).

# Request for Reconsideration (For Residential Properties) 2017 Tax Year



MUNICIPAL  
PROPERTY  
ASSESSMENT  
CORPORATION

## Section 1: About your property

Roll Number (see page 1 of your Property Assessment Notice)

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

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

<b>Mailing Address</b>
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What is your property's value on January 1, 2016?  
(Top of page 1 of Property Assessment Notice or  
Amended Property Assessment Notice)

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## 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 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.

## Section 3: Your supporting documentation

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

- |  |   |  |
|--|---|--|
| <input type="checkbox"/> Photos of this property   | <input type="checkbox"/> Assessed value of similar properties   | <input type="checkbox"/> Other documents, such as municipal zoning records |
| <input type="checkbox"/> Photos of similar properties                                    | <input type="checkbox"/> Information supporting property tax exemption under Section 3 of the <i>Assessment Act</i> |  |
| <input type="checkbox"/> Sale information for this property and other similar properties |   |  |

### Section 4: Residential property data

Roll Number (see page 1 of your Property Assessment Notice)

-   -    -     -       -

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

#### Site Services

Water	<input type="checkbox"/> Municipal <input type="checkbox"/> Private Well <input type="checkbox"/> Shared Well <input type="checkbox"/> Lake/River <input type="checkbox"/> Other: _____
Sanitary	<input type="checkbox"/> Municipal <input type="checkbox"/> Septic Bed <input type="checkbox"/> Holding Tank
Hydro Available	<input type="checkbox"/> Yes <input type="checkbox"/> No
Site Access	<input type="checkbox"/> Year Round <input type="checkbox"/> Seasonal <input type="checkbox"/> Private Road <input type="checkbox"/> Water <input type="checkbox"/> No Access <input type="checkbox"/> Other: _____
Driveway/Parking	<input type="checkbox"/> Private <input type="checkbox"/> Shared <input type="checkbox"/> Rear Lane <input type="checkbox"/> Other: _____

## Section 4: Residential property data (continued)

Roll Number (see page 1 of your Property Assessment Notice)

-   -    -     -       -

### Additions & Renovations

Have there been any additions to your property?	<input type="checkbox"/> Yes <input type="checkbox"/> No Addition sq. ft. (Exterior) _____ Addition Completion Date _____ <b>Addition Storeys</b> <input type="checkbox"/> 1 Storey <input type="checkbox"/> 2 Storeys <input type="checkbox"/> 3 Storeys			
Have there been any improvements/alterations to the property since it was constructed?	<b>Interior</b>	<b>Completion Year</b>	<b>Exterior</b>	<b>Completion Year</b>
	Kitchen Modernization	_____	Exterior Cladding	_____
	Bathroom Modernization	_____	Roof Surface	_____
	Wiring Upgrade	_____	New Windows	_____
	New Heating System	_____	Foundation	_____
	Plumbing Upgrade	_____	Other: _____	_____
	Structural Changes	_____		
	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, in-ground pool) and any other relevant information about the property.

## Section 5: Signature of owner

X	<b>Date (dd/mm/yyyy)</b>
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MPAC collects the information on this form under the authority of the *Assessment Act*. We will use the information to reconsider your property assessment. If you have any questions about this information collection, please contact us at 1 866 296-6722. Your privacy is protected under the *Municipal Freedom of Information and Protection of Privacy Act*.

## 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.

<b>Representative Name (Last Name, First Name)</b>	<b>LSUC License Number</b>	<b>Telephone</b>